

AGENDA

REGULAR BOARD MEETING

Tuesday, August 4, 2015
7:00 p.m. District Conference Room

1. **Call to order- Flag Salute**

In compliance with the Americans with Disabilities Act and the Brown Act, if you need special assistance to participate in the meeting, including the receipt of the agenda and documents in the agenda package in an alternate format, please contact the Tipton Elementary School District office at (559) 752-4213. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting (28CFR35.102-35, 104 ADA Title II), and allow for the preparation of documents in appropriate alternate format

2. **Public Input:**

*In order to ensure that Members of the public are provided a meaningful opportunity to address the board on agenda items that are within the Board's jurisdiction, agenda items may be addressed either at the public input portion of the agenda, or at the time the matter is taken up by the Board. **Board presentations are limited to 3 minutes per person and 15 minutes per topic.***

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

3. **CONSENT CALENDAR: Action items:**

3.1 Minutes of the Regular Board Meeting - July 1, 2015

3.2 Minutes of the Special Board Meeting - July 16, 2015

3.3 Minutes of the Special Board Meeting - July 21, 2015

3.4 Fundraiser Request

4. **ADMINISTRATIVE: Action items:**

4.1 Board Resolution #2015-2016-07, In the Matter of Approving the Legal Service Agreement for the Tulare County Office of Education Legal Services Consortium

4.2 Set date for Public Hearing regarding sufficiency of Instructional Material for the 2015-2016 school year

4.3 Approve Board Policies and Administrative Regulations – AR 3514.2 Integrated Pest Management, E 4112.9/4212.9/4312.9 Employment Notifications, BP 4143/4243 Negotiations/Consultation, BR/AR 5111 Admission, BP 5113.1 Chronic Absence and Truancy, BP/AR 5126 Awards and Achievements

4.4 Board Resolution #2015-2016-08, Spending Determination for Funds Received from the Education Protection Account pursuant to Article XIII

4.5 Single School District Plan for 2015 – 2016

5. **FINANCE: Action items:**
 - 5.1 Vendor Payments (A revised document will be available during the vendor payment presentation)

6. **INFORMATION: (Verbal Reports & presentations)**
 - 6.1 MOT--FOOD SERVICE—PROJECTS.
 - 6.2 The following resolution will be considered for vote by the Board on the August 11, 2015 Agenda: Board Resolution #2015-2016-06 “RESOLUTION OF THE BOARD OF TRUSTEES OF THE TIPTON ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION BONDS, 2014 ELECTION, SERIES A IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$3,300,000 AND APPROVING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS AND ACTIONS”. Resolution authorizes bonds which allow for the compounding of interest.

7. **Any Other Business-**
 - 7.1 Quarterly Board Policy Updates – Informational
 - 7.2 Public Review of Changes to Revenues and Expenditures to Reflect Budget Act – Informational

8. **Adjourn to Closed Session: The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session as required by law.**
 - 8.1 Personnel items: Employment, Resignations, Transfers, Leaves etc. of Certificated and Classified Personnel.
 - 8.2 Student transfers, expulsion, reinstatements, suspensions, inter District request, etc. Parent Appeal request to meet with the Board on student retention.
 - 8.3 Discussion on Certificated/Classified Negotiation
 - 8.4 Management Negotiation and Discussion.

9. **Reconvene to open session**

10. **Report out from Closed Session**

11. **Adjournment**

The Board upon discussion and a vote of agreement, the Board may make any item an action item.

Notice: If documents are distributed to Board Members concerning an agenda item within 72 hours of a regular board meeting, at the same time the documents will be made available for public inspection at the District Office located at 370 N. Evans Road, Tipton CA. 93272, telephone 752-4213.

Agenda posted July 30, 2015

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting - July 1, 2015

MINUTES

REGULAR BOARD MEETING

Wednesday, July 1, 2015
6:00 p.m. District Conference Room

1. **Call to order- Flag Salute**

*Board President Tony Macedo called the meeting to order at 6:00 pm and lead the flag salute. Board Member present: Iva Sousa, Tony Macedo and Greg Rice.
Absent: Shelley Heeger and John Cardoza*

Guests: Rex Despain, Anthony Hernandez, and Stacey Bettencourt.

2. **Public Input:**

2.1 Community Relations/Citizen Comments- **No Comments Made**

2.2 Reports by Employee Units CTA/CSEA- **No Comments Made**

2.3 Correspondence –

Memo from Jim Vidak on County School Legal Consortium

3. **CONSENT CALENDAR: Action items:**

3.1 Minutes of the Special Board Meeting - June 16, 2015

3.2 Consolidated Application

3.3 Board Policy # E 0420.41, BP/AR 0460, BP/AR 0520.4, AR 1330, BP 3312

3.4 Board Resolution #2015-2016-01, Authorizing Inter-fund Loan for Cash Flow Purposes

3.5 Board Resolution #2015-2016-02, Authorization for County Superintendent of Schools to make yearend Budget Transfer

3.6 Board Resolution #2015-2016-03, Authorizing Inter-fund Transfers In Accordance with the Budget

Motion to approve the consent calendar was made by Greg Rice and second by Iva Sousa.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

4. **ADMINISTRATIVE: Action items:**

4.1 Board Resolution #2015-2016-04, Requesting the Board of Supervisors of the County of Tulare to Establish Tax Rate for Bonds of the Tipton Elementary School District Expected to be Sold During Fiscal Year 2015 - 2016, and Authorizing Necessary Actions in Connection Therewith.

Motion to approve the Board Resolution #2015-2016-04 was made by Iva Sousa and second by Greg Rice.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

4.2 Board Resolution #2015-2016-05, Authorizing the Issuance and Sale of General Obligation Bonds, 2014 Election, Series A, in the Aggregated Principal Amount of not to Exceed \$3,300,000 and Approving Related Documents and Actions

Motion to approve the Board Resolution #2015-2016-05 was made by Greg Rice and second by Iva Sousa.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

4.3 Approve County Schools Legal Counsel Consortium For 2015-2016

Motion to approve County School Legal Counsel Consortium for 2015-2016 was made by Iva Sousa and second by Greg Rice.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

4.4 Approve Shared Business Support Services Agreement with TCOE For 2015-2016

Motion to approve Shared Business Support Service Agreement with TCOE was made by Iva Sousa and second by Greg Rice.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

5. FINANCE: Action items:

5.1 Vendor Payments

Motion to approve the vendor payments was made by Greg Rice and second by Iva Sousa.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

5.2 Budget Revisions – No Action Taken

6. INFORMATION: (Verbal Reports & presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

No reports given.

7. **Any Other Business-**
7.1 Quarterly Board Policy Updates – Informational

Mr. Guerrero reported to the board that the attached board policies need to be updated due to various Educational Code changes.

8. **Adjourn to Closed Session: 6:20 p.m.**

9. **Reconvene to open session 6:59 p.m.**

10. **Report out from Closed Session**

- 8.1 Personnel items: Employment, Resignations, Transfers, Leaves etc. of Certificated and Classified Personnel.

No Action taken due to lack of quorum.

- 8.2 Student transfers, expulsion, reinstatements, suspensions, inter District request, etc.

Motion to approve the all student transfers was made by Iva Sousa and second by Greg Rice.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and John Cardoza

11. **Adjournment 7:00 p.m.**

Minutes approved August 4, 2015

Tony Macedo, President

Greg Rice, Clerk

Miguel A. Guerrero Ed.D., Secretary

3. CONSENT CALENDAR: Action items:

3.2 Minutes of the Special Board Meeting - July 16, 2015

MINUTES
SPECIAL BOARD MEETING
Thursday, July 16, 2015
6:00 p.m. District Conference Room

1. Call to order- Flag Salute at 6:00 p.m.

Board President Tony Macedo called the meeting to order at 6:00 pm and lead the flag salute. Board Members present: Tony Macedo, Shelley Heeger, and Iva Sousa. Absent: Greg Rice and John Cardoza.

2. Public Input:

Mr. Guerrero introduced Bill Kahdi, Attorney from Jones Hall Law Firm, and Jon White, Underwriter from O'Connor & Company Securities. Both individuals are part of the team assisting with the sale of the General Obligation Bonds.

3. INFORMATION:

3.1 The following resolution will be considered for vote by the Board on the July 21, 2015 Agenda: Board Resolution #2015-2016-06 "RESOLUTION OF THE BOARD OF TRUSTEES OF THE TIPTON ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION BONDS, 2014 ELECTION, SERIES A IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$3,300,000 AND APPROVING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS AND ACTIONS". Resolution authorizes bonds which allow for the compounding of interest.

Mr. Bill Kahdi, explained what are Capital Appreciation Bonds "CABs" and how several districts have utilized them to maximize access to their Bond monies. Mr. Kahdi also made the board aware of the process the district has to implement under AB 182 before any action is taken to issue Capital Application Bonds.

Mr. Jon White presented to the board the structure of the district bond sale. He stated that in order to access the \$3.3 million the district would need to utilize "CABs" without them the district could only access \$2.1 million. This is due to the current bonding capacity of the district.

4. Adjourn to Closed Session: 6:33 p.m.

4.1 Personnel items: Employment, Resignations, Transfers, Leaves etc. of Certificated and Classified Personnel.

Approve employment of Annette Miller for District Secretary Position for the 2015-16 school year.

Approve Arlene Dodge Resignations as the After School Coordinator.

Motion to approve the personnel items was made by Iva Sousa and second by Shelley Heeger.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Shelley Heeger

No - 0

Abstain - 0

Absent - Greg Rice and John Cardoza

5. **Reconvene to open session at 7:09 p.m.**
6. **Report out from Closed Session**
7. **Adjournment at 7:10 p.m.**

Minutes approved August 4, 2015

Tony Macedo, President

Greg Rice, Clerk

Miguel A. Guerrero Ed.D., Secretary

3. CONSENT CALENDAR: Action items:

3.3 Minutes of the Special Board Meeting - July 21, 2015

Minutes

SPECIAL BOARD MEETING

Tuesday, July 21, 2015
6:00 p.m. District Conference Room

1. **Call to order- Flag Salute**

*Board President Tony Macedo called the meeting to order at 6:00 pm and lead the flag salute.
Board Members present: Iva Sousa, Tony Macedo, and Greg Rice.
Absent: Shelley Heeger and John Cardoza.*

2. **Public Input:**

No Comments were made.

3. **ADMINISTRATIVE: Action items:**

3.1 Agenda: Board Resolution #2015-2016-06 "RESOLUTION OF THE BOARD OF TRUSTEES OF THE TIPTON ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION BONDS, 2014 ELECTION, SERIES A IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$3,300,000 AND APPROVING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS AND ACTIONS". Resolution authorizes bonds which allow for the compounding of interest.

Motion to approve Board Resolution #2015-2016-06 was made by Greg Rice and second by Iva Sousa.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No - 0

Abstain - 0

Absent - Shelley Heeger and John Cardoza

3.2 Summary of Salary Settlement Agreement for CTA Public Disclosure 2015-2016

Motion to approve Salary Settlement Agreement for CTA was made by Iva Sousa and second by Greg Rice.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No - 0

Abstain - 0

Absent - Shelley Heeger and John Cardoza

3.3 Summary of Salary Settlement Agreement for CSEA Public Disclosure 2015-2016

Motion to approve Salary Settlement Agreement for CSEA was made by Iva Sousa and second by Greg Rice.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No - 0

Abstain - 0

Absent - Shelley Heeger and John Cardoza

4. FINANCE: Action items:

4.1 Budget Revisions

Motion to approve Budget Revisions was made by Greg Rice and second by Iva Sousa.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2

Yea - Iva Sousa, Tony Macedo and Greg Rice

No - 0

Abstain - 0

Absent - Shelley Heeger and John Cardoza

5. Adjournment at 6:09 pm

Minutes approved August 4, 2015

Tony Macedo, President

Greg Rice, Clerk

Miguel A. Guerrero Ed.D., Secretary

3. CONSENT CALENDAR: Action items:

3.4 Fundraiser Request

Tipton Elementary School District

Student and Staff Fundraising Request Form

Please Describe the Fundraising Effort: Sale Tulare County Fair
tickets.

Please Describe the School District Resources to Be Used (Building, Students, ect.): _____

Roseanna Alves Volunteer time to sale tickets.

Please Describe the anticipated Benefit to the School District: School receives approx.

7.50 / ticket sold. Community has the opportunity to purchase discounted tickets.

Please Describe the Educational Value to the Students: At a discounted rate

the community and children experience a community event, arts + crafts.

Contact Information:

Requesting Organization or Individual: Roseanna Alves

Contact Person: Roseanna Alves

Phone Number: _____

E-Mail Address: _____

Please Submit Form for Approval To:

Dr. Miguel Guerrero, Ed.D

Tipton Elementary School District

370 N. Evans

Tipton, CA 93272

Request Status: Approved Denied

Tax ID# 94-2191905

Superintendent Signature

Date

Additional Conditions to be met: _____

4. ADMINISTRATIVE: Action items:

- 4.1 Board Resolution #2015-2016-07, In the Matter of Approving the Legal Service Agreement for the Tulare County Office of Education Legal Services Consortium

Tulare County Office of Education

Committed to Students, Support and Service

Jim Vidak

County
Superintendent
of Schools

2637 W. Burrel Ave.
P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
www.tcoe.org

Administration

(559) 733-6301
fax (559) 627-5219

Business Services

(559) 733-6312
fax (559) 737-4378

Human Resources

(559) 733-6306
fax (559) 627-4670

Instructional Services

(559) 733-6328
fax (559) 737-4378

Special Services

(559) 730-2910
fax (559) 730-2511

July 9, 2015

To: School District Superintendents

From: John Caudle, Deputy Superintendent

Subject: Tulare County Schools Legal Consortium Agreement 2015-16

Enclosed is your copy of the Legal Services Agreement for the Tulare County Office of Education Legal Services Consortium (the master agreement between TCOE and Lozano Smith).

The rate for 2015-16 is calculated as follows:

- \$4,000 per district base fee
- \$4.25 per unit of ADA as of the 2013-14 CALPADS Fall 1 Enrollment Count
- 5% fixed administrative fee (including all expenses incurred for travel, database access, mailing services, word processing, parking, meals, mileage, faxes, telephone and photocopies)

The amount calculated for your district is found just below the Resolution Number on the enclosed Resolution. Half of the sum will be transferred from your district's general fund after July 1, 2015 and the remaining half will be transferred after January 1, 2016.

The Agreement permits a district to terminate its participation by giving thirty days written notice to the Tulare County Superintendent of Schools and Lozano Smith, however, that district continues to be liable for its share of the cost of the legal services through the term of the Agreement. For planning purposes, if a district intends to terminate its participation in the Agreement, we request that you provide notice no later than February 1, 2016.

All districts will need to adopt the enclosed Resolution in order to continue to participate in the Agreement. Please return a signed copy of your completed Resolution by September 1, 2015 and mail to:

John Caudle, Deputy Superintendent
Tulare County Office of Education
PO Box 5091
Visalia CA 93278-5091

Please feel free to contact me at 559-733-6474 with any questions or concerns you may have pertaining to this matter.

JC/sd
Enclosures

cc: Patty Blaswich

4. ADMINISTRATIVE: Action items:

- 4.1 Board Resolution #2015-2016-07, In the Matter of Approving the Legal Service Agreement for the Tulare County Office of Education Legal Services Consortium

BEFORE THE BOARD OF TRUSTEES
OF THE TIPTON SCHOOL DISTRICT
TULARE COUNTY, STATE OF CALIFORNIA

In the Matter of Approving the Legal
Services Agreement for the Tulare County
Office of Education Legal Services
Consortium

RESOLUTION NO. 2015-2016-07

2015-2016 Fee \$6,868.58

WHEREAS, school districts in Tulare County and the Tulare County Office of Education (“TCOE”) are authorized to obtain legal services and retain legal counsel pursuant to 35041.5 and related provisions of the Education Code; and

WHEREAS, the Tulare County Legal Consortium Committee interviewed a number of law firms and selected Lozano Smith, LLP (“Lozano Smith”) as the preferred provider of legal services for school districts desiring to participate as a member of the Tulare County Office of Education Legal Services Consortium (“Consortium”) and to approve Lozano Smith as the attorney pursuant to the master agreement between TCOE and Lozano Smith (the “Agreement”); and

WHEREAS, the Agreement has been negotiated between TCOE and Lozano Smith, subject to approval by resolution by the individual school districts.

NOW, THEREFORE, the governing board (“Board”) of the Tipton School District (“District”) resolves as follows:

1. Adopts the foregoing recitals as true and correct.
2. Approves the Agreement as submitted to the Board provided that, for the initial term from July 1, 2015 through June 30, 2016, payment for basic legal services shall not exceed \$6,868.58. The Tulare County Superintendent of Schools (“County Superintendent”) shall coordinate, calculate, administer and pay fees under the Agreement for basic legal services on behalf of the Clients. For basic legal services only, the County Superintendent is authorized to bill and receive, and each Client shall pay to

the County Superintendent, its pro rata share pursuant to the Agreement. The County Superintendent shall transfer half (1/2) of the sum for the pro rata share from the funds of each District to the County School Service Fund after July 1, 2015 and the remaining half (1/2) of the sum after January 1, 2016 (with the exception of Visalia Unified School District). Subject to section 4 below, if the Agreement is extended for subsequent years, not to exceed two one-year extensions, payment for basic legal services shall be based upon the same calculation except that the CALPADS Fall 1 Enrollment Count shall be adjusted annually for the most accurate determination of the Client unit of ADA.

3. If needed by the District, payment for non-basic legal services, such as complex and specialized services, shall not exceed a blended hourly rate for attorneys for the term of the Agreement.
4. The Board retains the right, at any time, to terminate the Agreement on providing thirty (30) days written notice to TCOE and Lozano Smith.

The foregoing Resolution was adopted at a duly called meeting held on _____, 2015, and approved by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

, President

, Clerk

District Name	Enrollment	Option (\$4.25) + 4,000	5% Admin. Fee	Option + Admin. Fee
Allensworth Elementary	79	\$ 4,335.75	\$ 216.79	\$ 4,552.54
Alpaugh Unified	289	\$ 5,228.25	\$ 261.41	\$ 5,489.66
Alta Vista Elementary	576	\$ 6,448.00	\$ 322.40	\$ 6,770.40
Buena Vista Elementary	191	\$ 4,811.75	\$ 240.59	\$ 5,052.34
Burton Elementary	4,296	\$ 22,258.00	\$ 1,112.90	\$ 23,370.90
Columbine Elementary	193	\$ 4,820.25	\$ 241.01	\$ 5,061.26
Cutler-Orosi Joint Unified	4,114	\$ 21,484.50	\$ 1,074.23	\$ 22,558.73
Dinuba Unified	6,450	\$ 31,412.50	\$ 1,570.63	\$ 32,983.13
Ducor Union Elementary	192	\$ 4,816.00	\$ 240.80	\$ 5,056.80
Earlimart Elementary	1,953	\$ 12,300.25	\$ 615.01	\$ 12,915.26
Exeter Unified	2,995	\$ 16,728.75	\$ 836.44	\$ 17,565.19
Farmersville Unified	2,604	\$ 15,067.00	\$ 753.35	\$ 15,820.35
Hope Elementary	211	\$ 4,896.75	\$ 244.84	\$ 5,141.59
Hot Springs Elementary	17	\$ 4,072.25	\$ 203.61	\$ 4,275.86
Kings River Union Elementary	456	\$ 5,938.00	\$ 296.90	\$ 6,234.90
Liberty Elementary	352	\$ 5,496.00	\$ 274.80	\$ 5,770.80
Lindsay Unified	4,176	\$ 21,748.00	\$ 1,087.40	\$ 22,835.40
Monson-Sultana Joint Union El	431	\$ 5,831.75	\$ 291.59	\$ 6,123.34
Oak Valley Union Elementary	488	\$ 6,074.00	\$ 303.70	\$ 6,377.70
Outside Creek Elementary	102	\$ 4,433.50	\$ 221.68	\$ 4,655.18
Palo Verde Union Elementary	507	\$ 6,154.75	\$ 307.74	\$ 6,462.49
Pixley Union Elementary	1,083	\$ 8,602.75	\$ 430.14	\$ 9,032.89
Pleasant View Elementary	551	\$ 6,341.75	\$ 317.09	\$ 6,658.84
Porterville Unified	14,068	\$ 63,789.00	\$ 3,189.45	\$ 66,978.45
Richgrove Elementary	678	\$ 6,881.50	\$ 344.08	\$ 7,225.58
Rockford Elementary	423	\$ 5,797.75	\$ 289.89	\$ 6,087.64
Saucelito Elementary	89	\$ 4,378.25	\$ 218.91	\$ 4,597.16
Sequoia Union Elementary	313	\$ 5,330.25	\$ 266.51	\$ 5,596.76
Springville Union Elementary	294	\$ 5,249.50	\$ 262.48	\$ 5,511.98
Stone Corral Elementary	130	\$ 4,552.50	\$ 227.63	\$ 4,780.13
Strathmore Union Elementary	823	\$ 7,497.75	\$ 374.89	\$ 7,872.64
Sundale Union Elementary	811	\$ 7,446.75	\$ 372.34	\$ 7,819.09
Sunnyside Union Elementary	358	\$ 5,521.50	\$ 276.08	\$ 5,797.58
Terra Bella Union Elementary	910	\$ 7,867.50	\$ 393.38	\$ 8,260.88
Three Rivers Union Elementary	155	\$ 4,658.75	\$ 232.94	\$ 4,891.69
Tipton Elementary	598	\$ 6,541.50	\$ 327.08	\$ 6,868.58
Traver Joint Elementary	228	\$ 4,969.00	\$ 248.45	\$ 5,217.45
Tulare City	9,550	\$ 44,587.50	\$ 2,229.38	\$ 46,816.88
Tulare Joint Union High	5,330	\$ 26,652.50	\$ 1,332.63	\$ 27,985.13
Visalia Unified	27,603	\$ 121,312.75	\$ 6,065.64	\$ 127,378.39
Waukena Joint Union Elementa	258	\$ 5,096.50	\$ 254.83	\$ 5,351.33
Woodlake Unified	2,351	\$ 13,991.75	\$ 699.59	\$ 14,691.34
Woodville Union Elementary	484	\$ 6,057.00	\$ 302.85	\$ 6,359.85
Totals:	97,760	\$ 587,480.00	\$ 29,374.00	\$ 616,854.00

Tulare County Office of Education	\$ 80,000.00	\$ 4,000.00	\$ 84,000.00
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\$ 667,480.00

\$ 700,854.00

**LEGAL SERVICES AGREEMENT
FOR THE
TULARE COUNTY OFFICE OF EDUCATION
LEGAL SERVICES CONSORTIUM**

This agreement (“Agreement”) is effective July 1, 2015 between the Tulare County Office of Education (“TCOE”) for school districts and TCOE participating in the Tulare County Office of Education Legal Services Consortium (each a “Client” and collectively the “Clients”) and the law firm of Lozano Smith, LLP (“Lozano Smith” or “Attorney”).

WHEREAS, the Tulare County Office of Education Legal Services Consortium (“Consortium”) has selected Lozano Smith as the preferred provider of legal services for each Client electing to participate as a member of the Consortium; and

WHEREAS, this Agreement shall serve as the master agreement for participating Clients.

NOW, THEREFORE, the Client and Attorney agree as follows:

1. Fees and Payment for Legal Services. The fee for legal services for “basic legal services” and for “individualized, complex and specialized services” are set forth in Exhibit A incorporated herein by this reference. For July 1, 2015 to June 30, 2016, each Client payment for basic legal services is calculated on \$4,000 per Client plus \$4.25 per Client unit of ADA as of the 2013-14 CALPADS Fall 1 Enrollment Count plus a 5 % fixed admin fee which includes all expenses incurred for travel, database access, mailing services, word processing, parking, meals, mileage, faxes, telephone and photocopies. The Tulare County Superintendent of Schools (“County Superintendent”) will coordinate and administer the Agreement for basic legal services on behalf of the Clients. For basic legal services only, the County Superintendent is authorized to bill and receive, and each Client shall pay to the County Superintendent, its pro rata share pursuant to the above fee calculation. The County Superintendent shall remit the total of the pro rata share of the Clients’ payment to Attorney two times per year by August 30 and January 30 of the school year (July 1 – June 30). For individualized, complex, and specialized services only, Client shall be separately billed to Client by Lozano Smith and fees earned at a blended hourly rate of \$235 for all attorneys. Payment for individualized, complex, or specialized services shall be made within thirty (30) days of such billing or be subject to an interest charge of 1% per month not to exceed 10% per annum.

2. Workshops and Cost Preventative Measures. Lozano Smith agrees to provide, at no cost, the workshops and cost preventative measures as described in Exhibit B incorporated herein by this reference. Billing practices shall apply for all work performed for individualized, complex, or specialized services as set forth in Exhibit B.

3. Term. The initial term shall be from July 1, 2015 through June 30, 2016. Notwithstanding the foregoing, any Client member may terminate the Agreement on the giving of thirty (30) days written notice to the Attorney and County Superintendent. The County Superintendent or Attorney may also terminate the Agreement by providing at least sixty (60) days

written notice before the end of the initial term. Unless a sixty (60) day notice is given as provided herein, the Agreement shall be renewed, from year to year, for a maximum of two additional one year terms for a total of three (3) years. After the initial term, any additional one year term extension shall be calculated as set forth in section 1 above, except that the CALPADS Fall 1 Enrollment Count shall be adjusted annually for the most accurate determination of the Client unit of ADA. The blended hourly rate shall remain the same.

4. Supersession. For existing Lozano Smith clients who become members of the Consortium, the Agreement shall supersede existing legal services agreements during the time Lozano Smith clients are members of the Consortium and approve this Agreement.

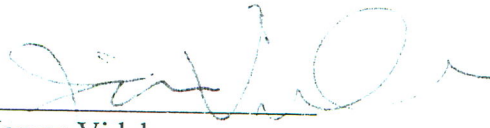
5. Joint Representation. From time to time, joint representation by Attorney may be more effective for Client representation. In order to comply with the Rules of Professional Conduct, Client may be requested, and may consent, to any such joint representation after a written disclosure of any potential conflict of interest. Nothing herein shall require a Client to provide any such consent unless joint representation is desired.

6. Execution in Counterparts; Copies. The Agreement may be signed on separate signature pages by the County Superintendent and Attorney. Copies of signatures shall have the same force and effect as original signatures. School district members of the Consortium may adopt the Agreement and become Clients of Attorney by approval of a resolution, effective July 1, 2015, in the form attached hereto as Exhibit C and incorporated herein by this reference.

SO AGREED.

TULARE COUNTY OFFICE OF
EDUCATION

LOZANO SMITH, LLP


By: James Vidak
Superintendent of Schools
Date: 7-8-15


Karen M. Rezendes
Managing Partner
Date:

**LEGAL SERVICES FOR THE
TULARE COUNTY OFFICE OF EDUCATION LEGAL SERVICES CONSORTIUM**

Lozano Smith offers the following legal services arrangement for the Tulare County Office of Education Legal Services Consortium.

FEE ARRANGEMENT

Legal Services Consortium member districts agree to pay Lozano Smith a base annual retainer amount for basic legal services and an amount based upon each member's ADA. The basic legal services included under this option include general legal advice to all member districts via phone, email and written opinions regarding personnel and union issues, board governance, student matters (including special education), and general education law, including contract review and advice, until the matter becomes individualized, complex or specialized.

Individualized, complex and specialized services are classified as, and are not limited to, the following:

- off-site meetings, i.e. not at the law firm's office or at TCOE with Lozano Smith attorneys other than the on-site attorney,
- School Board/County Office Board meetings,
- investigations,
- labor negotiations and grievance processing,
- Public Records Act production document reviews and related research and representation,
- when it becomes necessary to contact opposing counsel or labor representatives and the matter is of an ongoing nature,
- student expulsions and student inter-district attendance appeals,
- special education, including student file reviews, pre-IEP meetings, IEP meetings, mediations and preparation for and representation at due process hearings,
- defense of personal injury or property damages or similar claims,
- highly specialized areas of the law which include but are not limited to workers' compensation, civil rights issues, charter school, voter rights, bankruptcy, intellectual property, school construction financing, tax and bond counsel work, and
- all aspects of litigation and administrative proceedings including but not limited to all preparation and discovery work and related settlement negotiations.

For legal services beyond the basic legal services provided under this option, member districts will be billed at the blended hourly rate of \$235 for all attorneys. When a matter has progressed beyond the basic legal services, Lozano Smith will create a separate billing number for the matter.

COST AND EXPENSES

A 5% fee covering all expenses incurred for travel, database access, mailing services, word processing, parking, meals, mileage, faxes, telephone and photocopies will be billed monthly in place of itemized costs and expenses.

ONSITE SERVICES

Lozano Smith will provide onsite services up to three days per week at the Tulare County Office of Education (TCOE). To further save Tulare County Office of Education additional costs, Lozano Smith will not charge for travel time associated with having an attorney on-site. In addition, because Lozano Smith maintains an office in Fresno, we only charge for travel from that office when travel is required.



BILLING PRACTICES AND COST PREVENTIVE MEASURES FOR THE TULARE COUNTY OFFICE OF EDUCATION LEGAL SERVICES CONSORTIUM

BILLING PRACTICES

Lozano Smith's standard billing practice is to issue statements on a monthly basis. These statements identify dates of services rendered, identification of parties rendering services, an explanation of services, and the amount of time spent on each date. Our attorneys routinely work with clients to develop detailed and effective case management plans to ensure that the client is aware of the status of pending matters. Lozano Smith has the ability to issue statements at a matter level and/or by the department of the district asking for the service. All work that is covered under the State mandated cost program is tracked separately to ease the process for our clients to obtain reimbursement from the State.

A minimum billing increment is both crucial for clients and should be expected by attorneys. That's why Lozano Smith's practice is to bill in **1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time.** This is our standard practice and would apply to work performed outside the flat fee for the onsite basic legal services retainer. Lozano Smith's billing increment reduces financial costs, and especially with respect to brief phone calls and emails.

COST PREVENTIVE MEASURES

Tulare County Listserv

Lozano Smith and consortium clients have found an email listserv to be extremely valuable for all members to receive periodic updates regarding routine and common legal inquiries. Lozano Smith proposes to routinely distribute legal updates and general memos to the listserv. For example, if one district inquires about an issue of general concern, Lozano Smith will provide the memo and guidance to all districts. This process will greatly assist with cost containment for consortium members and help ensure uniform legal advice for Tulare County districts.

Monthly Superintendent Meetings

At no additional charge, a Lozano Smith attorney may attend the monthly superintendent meetings. Lozano Smith will attend these meetings during the onsite days and will present on topics as requested by the Legal Services Consortium.

Development of Superintendent Advisory Group

Lozano Smith proposes the development of a superintendent legal advisory group to develop workshop topics and ensure responsiveness and accountability for the consortium services. Participation in these meetings may be accomplished via conference call or in-person. A function of this advisory group should be to ensure consistency of advice throughout the County, determine topics that should be addressed with legal opinions for the entire

Consortium, and provide feedback to Lozano Smith on the services provided. Attendance at these meetings by Lozano Smith is at no charge to the consortium.

Annual Board of Trustee Meetings

For no additional charge, Lozano Smith proposes to conduct a workshop at the County's Annual Trustees Association Meeting. The workshops would cover the most pressing issues impacting board of trustees, including effective governance, Brown Act, Public Records Act, Conflicts of Interest, eCommunications and/or Form 700 or mutually agreeable topics.

Workshops

Lozano Smith agrees to provide three (3) workshops per year at no additional charge to consortium members. Suggested topics could include: (1) Effective Governance, (2) Annual Legal Update, and (3) Special Education.

The current Tulare County Labor and Employment Consortium workshop series structure will remain as is.

Additional Cost-Preventive Measures

Building capacity within your District's staff is a key priority for Lozano Smith, and one that lends to our unwavering belief and commitment in cost containment through preventive law. We believe that our clients receive maximum value by anticipating and preventing legal problems, rather than simply responding when problems arise. Not only that, but an ultimate goal of ours is limiting a client's need to call upon Lozano Smith on issues that may be handled internally with proper and consistent training. In addition to the proposed workshops, Lozano Smith will provide the following at no cost to the District:

- Annual Brown Act Handbooks
- Developer Fee Handbook with annual updates
- Yearly Webinar series on Facilities and Business, Labor & Employment and Student Topics
- Email Retention Policy Guidelines
- Client News Briefs
- Annual Notice to Parents/Guardians

4. ADMINISTRATIVE: Action items:

- 4.2** Set date for Public Hearing regarding sufficiency of Instructional Material for the 2015-2016 school year

4. ADMINISTRATIVE: Action items:

- 4.3** Approve Board Policies and Administrative Regulations –
AR 3514.2 Integrated Pest Management, E 4112.9/4212.9/4312.9
Employment Notifications, BP 4143/4243 Negations/Consultation,
BR/AR 5111 Admission, BP 5113.1 Chronic Absence and Truancy,
BP/AR 5126 Awards and Achievements

POLICY GUIDESHEET

July 2015

Page 1 of 1

AR 3514.2 - Integrated Pest Management

(AR revised)

Regulation updated to reflect **NEW LAW** (SB 1405, 2014) which (1) requires certain persons to complete a Department of Pesticide Regulation (DPR) approved training course beginning July 1, 2016; (2) requires posting of the integrated pest management (IPM) plan on the school or district web site or distribution of the plan with the annual parental notification whenever a non-exempted pesticide will be used; (3) expands the content of the annual notification to include the Internet address where the school's IPM plan is posted, if applicable, and the opportunity to view the IPM plan in the school office; and (4) requires reporting to the DPR whenever the pesticide use is not otherwise reported by the pest control operator to county officials.

E 4112.9/4212.9/4312.9 - Employee Notifications

(E revised)

Exhibit updated to (1) reflect **NEW LAW** (SB 1266, 2014) requiring a notice to request volunteers to receive training to administer epinephrine auto-injector and notice of defense against liability for administering epinephrine auto-injector; (2) add notice requesting volunteers to receive training to administer emergency antiseizure medication; (3) add notice of the amount of sick leave available to the employee; (4) add notice to employee when Department of Justice notification is the reason for an adverse employment action; and (5) update notices related to suspension or dismissal of certificated employees.

BP 4143/4243 - Negotiations/Consultation

(BP revised)

Policy updated to reflect **NEW LAW** (AB 1611, 2014) which requires reasonable written notice to the exclusive employee representative whenever the district intends to make any changes in matters within the scope of negotiations. Policy also clarifies related meetings that may be held in closed session and adds language on providing released time for a reasonable number of employee representatives for meeting and negotiating and for the processing of grievances.

BP/AR 5111 - Admission

(BP/AR revised)

Policy updated to reflect **NEW LAW** (AB 2706, 2014) which requires district enrollment forms to include information about affordable health care options and available enrollment assistance. Policy also adds language to ensure that enrollment of a homeless student, foster youth, or child of a military family is not delayed for lack of records, and reflects **NEW LAW** (AB 2276, 2014) which prohibits districts from denying enrollment to children from juvenile court schools for the sole reason of their contact with the juvenile court system. Regulation updated to delete outdated dates re: age eligibility for TK, kindergarten, or first grade.

BP 5113.1 - Chronic Absence and Truancy

(BP revised)

Policy updated to reflect the inclusion of chronic absenteeism as a measure of student engagement in the LCAP and **NEW TITLE 5 REGULATIONS** (Register 2015, No. 2) which establish a formula for calculating the chronic absenteeism rate for this purpose. Policy also revised to reflect **NEW LAW** (AB 1643, 2014) which adds other optional representatives to the school attendance review board.

BP/AR 5126 - Awards for Achievement

(BP/AR revised)

Updated policy, **mandated** for districts that maintain a scholarship and loan fund, includes material formerly in AR re: board responsibilities related to the scholarship and loan fund. Material related to selection of the scholarship and loan committee revised to delegate to the Superintendent the appointment of staff, community, and student representatives. Updated regulation deletes detailed eligibility criteria for the Golden State Seal Merit Diploma and State Seal of Biliteracy, as these criteria are in transition.

INTEGRATED PEST MANAGEMENT

The Superintendent or designee shall designate an employee at the district office and/or school site to develop, implement, and coordinate an integrated pest management (IPM) program that incorporates effective, least toxic pest management practices. The IPM coordinator shall prepare and regularly update a districtwide or school site IPM plan based on the template provided by the California Department of Pesticide Regulation (DPR).

Integrated pest management means a strategy that focuses on long-term prevention or suppression of pest problems through a combination of techniques such as monitoring for pest presence and establishing treatment threshold levels, using nonchemical practices to make the habitat less conducive to pest development, improving sanitation, and employing mechanical and physical controls. Pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property, and the environment are used only after careful monitoring indicates they are needed according to pre-established guidelines and treatment thresholds. (Education Code 17609; Food and Agricultural Code 13181)

The IPM plan and this administrative regulation shall not apply to reduced-risk pesticides, including self-contained baits or traps, gels or pastes used for crack and crevice treatments, antimicrobials, and pesticides exempt from registration by law. (Education Code 17610.5; 3 CCR 6147)

The IPM coordinator shall not use any pesticide that is prohibited by DPR or the U.S. Environmental Protection Agency, as listed on the DPR web site. (Education Code 17610.1)

Program Components

The district's program shall include, but not necessarily be limited to, the following components:

1. Identifying and monitoring pest population levels and identifying practices that could affect pest populations. Strategies for managing the pest shall be influenced by the pest species and whether that species poses a threat to people, property, or the environment.
2. Setting action threshold levels to determine when pest populations or vegetation at a specific location might cause unacceptable health or economic hazards that would indicate corrective action should be taken.
3. Modifying or eliminating pest habitats to deter pest populations and minimize pest infestations.

INTEGRATED PEST MANAGEMENT (continued)

4. Considering a full range of possible alternative cost-effective treatments. Such alternative treatments may include taking no action or controlling the pest by physical, horticultural, or biological methods. Cost or staffing considerations alone will not be adequate justification for the use of chemical control agents.
5. Selecting nonchemical pest management methods over chemical methods whenever such methods are effective in providing the desired control or, when it is determined that chemical methods must be used, giving preference to those chemicals that pose the least hazardous effects to people and the environment.
6. Limiting pesticide purchases to amounts needed for the year. Pesticides shall be stored at a secure location that is not accessible to students and unauthorized staff. They shall be stored and disposed of in accordance with state regulations and label directions registered with the EPA as well as any disposal requirements indicated on the product label.

(cf. 3514 - Environmental Safety)

(cf. 3514.1 - Hazardous Substances)

7. Informing parents/guardians and employees regarding pesticide use as described in the sections "Notifications" and "Warning Signs" below.
8. Ensuring that persons applying pesticides follow label precautions and are sufficiently trained in the principles and practices of IPM.

(cf. 4231 - Staff Development)

Beginning July 1, 2016, the IPM coordinator and any employee or contractor who intends to apply a pesticide at a school site shall annually complete a DPR-approved training course on IPM and the safe use of pesticides in relation to the unique nature of school sites and children's health. (Education Code 17614; Food and Agricultural Code 13186.5)

Notifications

Staff and parents/guardians of students enrolled at a school site shall be annually notified, in writing, regarding pesticide products expected to be applied at the school site in the upcoming year. The notification shall include at least the following: (Education Code 17612)

1. The name of each pesticide product expected to be applied in the upcoming year and the active ingredient(s) in it

INTEGRATED PEST MANAGEMENT (continued)

2. The Internet address (<http://www.cdpr.ca.gov/schoolipm>) used to access information on pesticides and pesticide use reduction developed by the DPR pursuant to Food and Agricultural Code 13184
3. If the school has posted its IPM plan, the Internet address where the plan may be found
4. The opportunity to view a copy of the IPM plan in the school office
5. An opportunity for interested persons to register to receive prior notification of each application of a pesticide at the school site
6. Other information deemed necessary by the IPM coordinator

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3517 - Facilities Inspection)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

Whenever a person registers to receive notice of individual pesticide application pursuant to item #5 above, the IPM coordinator shall notify such registered persons of individual pesticide applications at least 72 hours prior to the application. The notice shall include the product name, the active ingredient(s) in the product, and the intended date of application. (Education Code 17612)

If a pesticide product not included in the annual notification is subsequently intended for use at a school site, the IPM coordinator shall provide written notification of its intended use to staff and parents/guardians of students enrolled at the school, at least 72 hours prior to the application. (Education Code 17612)

If a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5, it shall post the school or district IPM plan on the school's web site or, if the school does not have a web site, then on the district web site. If neither the school nor district has a web site, then the IPM plan shall be included with the annual notification sent to staff and parents/guardians pursuant to Education Code 17612 as described above. The plan shall include the name of the school designee or IPM coordinator, the pesticides applied at the school site by school or district employees and hired pest control applicators, and a date when the plan shall be reviewed and updated as necessary. When not required, the IPM coordinator may post or distribute the IPM plan at his/her discretion. (Education Code 17611.5)

INTEGRATED PEST MANAGEMENT (continued)

Whenever the IPM coordinator deems that the immediate use of a pesticide is necessary to protect the health and safety of students, staff, or other persons at the school site, he/she shall make every effort to provide the required notifications prior to the application of the pesticide. (Education Code 17612)

Warning Signs

The IPM coordinator shall post a warning sign at each area of the school site where pesticides will be applied that shall be visible to all persons entering the treated area. The sign shall be posted at least 24 hours prior to the application and shall remain posted until 72 hours after the application. The warning sign shall prominently display the following information: (Education Code 17612)

1. The term "Warning/Pesticide Treated Area"
2. The product name, manufacturer's name, and the EPA's product registration number
3. Intended areas and dates of application
4. Reason for the pesticide application

When advance posting is not possible due to an emergency condition requiring immediate use of a pesticide, the warning sign shall be posted immediately upon application and shall remain posted until 72 hours after the application. (Education Code 17609, 17612)

Records

At the end of each calendar year, the IPM coordinator shall submit to the DPR, on a form provided by the DPR, a copy of the records of all pesticide use at the school site for that year, excluding any pesticides exempted by law and any pesticide use reported by the pest control operator pursuant to Food and Agricultural Code 13186. The IPM coordinator may submit more frequent reports at his/her discretion. (Education Code 17611)

Each school site shall maintain records of all pesticide use at the school for four years, and shall make the information available to the public, upon request, in accordance with the California Public Records Act. Such records may be maintained by retaining a copy of the warning sign posted for each pesticide application with a recording on that copy of the amount of the pesticide used. (Education Code 17611)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

Legal Reference: (see next page)

INTEGRATED PEST MANAGEMENT (continued)

Legal Reference:

BUSINESS AND PROFESSIONS CODE

8593.2 *Licensed pest control operators; training requirements*

EDUCATION CODE

17366 *Legislative intent (fitness of buildings for occupancy)*

17608-17614 *Healthy Schools Act of 2000*

48980 *Notice at beginning of term*

48980.3 *Notification of pesticides*

FOOD AND AGRICULTURAL CODE

11401-12408 *Pest control operations and agricultural chemicals*

13180-13188 *Healthy Schools Act of 2000*

GOVERNMENT CODE

3543.2 *Scope of representation; right to negotiate safety conditions*

6250-6270 *California Public Records Act*

CODE OF REGULATIONS, TITLE 3

6147 *Pesticides exempted from registration requirements*

CODE OF REGULATIONS, TITLE 8

340-340.2 *Employer's obligation to provide safety information*

UNITED STATES CODE, TITLE 7

136-136y *Insecticide, Fungicide and Rodenticide Act*

Management Resources:

CALIFORNIA DEPARTMENT OF PESTICIDE REGULATION PUBLICATIONS

California School IPM Model Program Guidebook

U.S. ENVIRONMENTAL PROTECTION AGENCY

Protecting Children in Schools from Pests and Pesticides, 2002

Pest Control in the School Environment: Adopting Integrated Pest Management, 1993

WEB SITES

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

California Department of Pesticide Regulation, School IPM: <http://www.cdpr.ca.gov/schoolipm>

U.S. Environmental Protection Agency, Integrated Pest Management at Schools:

<http://www.epa.gov/pesticides/ipm>

INTEGRATED PEST MANAGEMENT (continued)

Legal Reference:

BUSINESS AND PROFESSIONS CODE

8593.2 *Licensed pest control operators; training requirements*

EDUCATION CODE

17366 *Legislative intent (fitness of buildings for occupancy)*

17608-17614 *Healthy Schools Act of 2000*

48980 *Notice at beginning of term*

48980.3 *Notification of pesticides*

FOOD AND AGRICULTURAL CODE

11401-12408 *Pest control operations and agricultural chemicals*

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6147 *Pesticides exempted from registration requirements*

CODE OF REGULATIONS, TITLE 8

340-340.2 *Employer's obligation to provide safety information*

UNITED STATES CODE, TITLE 7

136-136y *Insecticide, Fungicide and Rodenticide Act*

Management Resources:

CALIFORNIA DEPARTMENT OF PESTICIDE REGULATION PUBLICATIONS

California School IPM Model Program Guidebook

U.S. ENVIRONMENTAL PROTECTION AGENCY

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Pest Control in the School Environment: Adopting Integrated Pest Management, 1993

WEB SITES

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

California Department of Pesticide Regulation, School IPM: <http://www.cdpr.ca.gov/schoolipm>

U.S. Environmental Protection Agency, Integrated Pest Management at Schools:

<http://www.epa.gov/pesticides/ipm>

All Personnel

E 4112.9(a)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees			
At the beginning of school year or upon employment	Education Code 231.5; Government Code 12950; 2 CCR 11023	AR 4119.11 4219.11 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually to all employees, and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information
To all employees, prior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round program
To all employees, prior to implementing alternative schedule	Education Code 46162	AR 6112	Public hearing on alternative schedule
Annually to all employees	Education Code 49013; 5 CCR 4622	AR 1312.3 BP 0460 BP 3260	Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
Annually to all employees	Education Code 49414	AR 5141.21	Request for volunteers to be trained to administer epinephrine auto-injectors
Electronically to all employees, no more than twice per school year per child needing training medication	Education Code 49414.7	AR 5141.21	Request for volunteers to administer emergency antiseizure medication; to be provided
To all employees	Government Code 1126	BP 4136 4236 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal
Prior to beginning employment	Government Code 3102	AR 4112.3 4212.3 4312.3	Oath or affirmation of allegiance required of disaster service workers
To all employees	Government Code 8355; 41 USC 8102	BP 4020 BP 4159 4259 4359	District's drug- and alcohol-free workplace; actions to be taken if violated; available employee assistance programs

E 4112.9(b)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus
To all employees, if the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually to all employees, or more frequently if there is new information	Health and Safety Code 120875, 120880	AR 4119.43 4219.43 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To all employees, with each paycheck	Labor Code 246	AR 4161.1 4361.1 AR 4261.1	Amount of sick leave available
To covered employees and former employees	Labor Code 2800.2	AR 4154 4254 4354	Availability of COBRA/ Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage
To every new employee, either at the time employee is hired or by end of first pay period	Labor Code 3551	BP 4157.1 4257.1 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154 4254 4354	Disability insurance rights and benefits

E 4112.9(c)
 4212.9
 4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
To all employees via employee handbook, or to each new employee	2 CCR 11096; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to provide 30 days' notice of need for leave when possible
To all employees and job applicants	34 CFR 104.8, 106.9	BP 0410 BP 4030	District's policy on nondiscrimination and related complaint procedures
Annually to all employees	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress
II. To Certificated Employees			
To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	Education Code 22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	Education Code 22461	AR 4117.14 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation
To certificated employees	Education Code 35171	AR 4115 BP 4315	District regulations related to performance evaluations
30 days before last day of school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated	Education Code 44663	AR 4115	Copy of employee's evaluation

E 4112.9(d)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee	Education Code 44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	Education Code 44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year
To certificated employees upon employment, and to nonpermanent employees in July of each school year	Education Code 44916	AR 4112.1 AR 4121	Employment status and salary
To probationary employees in district with ADA of 250 or more, by March 15 of employee's second consecutive year of employment	Education Code 44929.21	AR 4117.6	Whether or not employee is reelected for next school
When certificated employee is subject to disciplinary action for cause, at any time of year or, for charge of unsatisfactory performance, during instructional year	Education Code 44934, 44934.1, 44936	BP 4118 AR 4118	Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice
To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/dismissal notice	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	Education Code 44940.5	AR 4118	Notice of intent to dismiss 30 days from notice unless employee demands hearing

E 4112.9(e)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
To probationary employees 30 days prior to dismissal during school year, but not later than March 15 for second-year probationary employees	Education Code 44948.3	AR 4118	Reasons for dismissal and opportunity to appeal
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	Education Code 44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
On or before June 30, to temporary employee who served 75 percent of school year but will be released	Education Code 44954	BP 4121	District's decision not to reelect employee for following school year
To teacher, when a student engages in or is reasonably suspected of specified acts	Education Code 49079	AR 4158 4258 4358	Student has committed specified act that constitutes ground for suspension or expulsion
To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7 4317.7	Contents of state regulation re: report to Commission on Teacher Credentialing
To teachers when school is identified for Title I program improvement restructuring	20 USC 6316	AR 0520.2	School identified for restructuring; opportunity to comment and participate
III. To Classified Employees			
To classified employee charged with mandatory leave of absence offense, in merit system district	Education Code 44940.5	AR 4218	Notice of intent to dismiss in 30 days
When classified employee is subject to disciplinary action for cause, in nonmerit district	Education Code 45113	AR 4218	Notice of charges, procedures, and employee rights

E 4112.9(f)
 4212.9
 4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. To Classified Employees (continued)			
To classified employees at least 60 days prior to layoff, or by April 29 for specially funded program that expires at end of school year	Education Code 45117	AR 4217.3	Notice of layoff and reemployment rights
To classified employees upon employment and upon each change in classification	Education Code 45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To classified permanent employee whose leave is exhausted	Education Code 45192, 45195	AR 4261.1 AR 4261.11	Exhaustion of leave, opportunity to request additional leave
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.601	BP 4112.42 4212.42 4312.42	Explanation of federal requirements for drug testing program and district's policy
IV. To Administrative/Supervisory Personnel			
To deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	Education Code 35031	BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	Education Code 44896	AR 4313.2	Statement of the reasons for the release or reassignment

E 4112.9(g)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
IV. To Administrative/Supervisory Personnel (continued)			
By March 15 to employee who may be released/reassigned the following school year	Education Code 44951	AR 4313.2	Notice that employee may be released or reassigned the following school year
V. To Individual Employees Under Special Circumstances			
Prior to placing derogatory information in personnel file	Education Code 44031	AR 4112.6 4212.6 4312.6	Notice of derogatory information, opportunity to review and comment
To employees who volunteer to administer epinephrine auto-injector	Education Code 49414	AR 5141.21	Defense and indemnification from civil liability by the district
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
When taking disciplinary action against employee for disclosure of confidential information	Government Code 54963	BP 4119.23 4219.23 4319.23	Law prohibiting disclosure of confidential information obtained in closed session
Within one working day of work-related injury or victimization of crime	Labor Code 3553, 5401	BP 4157.1 4257.1 4357.1	Potential eligibility for workers' compensation benefits, claim form
When adverse employment action is based on DOJ criminal history information or subsequent arrest notification	Penal Code 11105, 11105.2	AR 4112.5 4212.5 4312.5	Copy of DOJ notification
To any employee with exposure to blood or other potentially infectious materials, upon initial employment and at least annually thereafter	8 CCR 3204, 5193	AR 4119.42 4219.42 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records
To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material

E 4112.9(h)
 4212.9
 4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. To Individual Employees Under Special Circumstances (continued)			
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5 4261.5 4361.5	Notice of rights, benefits, and obligations under military leave
Within five days of employee's request for FMLA leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Rights and responsibilities re: use of FMLA; consequences of failure to meet obligations

NEGOTIATIONS/CONSULTATION

The Governing Board recognizes its responsibility to represent the public's interests in the collective bargaining process. In ratifying agreements on employee contracts, the Board shall balance the needs of staff and the priorities of the district in order to provide students with a high-quality instructional program based on a sound, realistic budget.

(cf. 0200 - Goals for the School District)

(cf. 3100 - Budget)

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4141/4241 - Collective Bargaining Agreement)

The Board and the Superintendent shall establish a bargaining team to assist in analyzing contract provisions and conducting contract negotiations. The Board shall provide its negotiator(s) with expected outcomes and clear parameters for acceptable contract provisions which promote the realization of district goals and priorities.

The Board and its bargaining team shall negotiate in good faith with exclusive employee representatives on wages, hours of employment, and other terms and conditions of employment identified in law as being within the scope of representation. (Government Code 3543.2)

When the district intends to make any change to matters within the scope of representation, it shall give reasonable written notice of its intent to the exclusive representative for the purpose of providing the exclusive representative a reasonable amount of time to negotiate with the district regarding the proposed changes. (Government Code 3543.2)

A reasonable number of representatives of the employee organization shall have the right to receive reasonable periods of released time without loss of district compensation when meeting and negotiating and/or for the processing of grievances. (Government Code 3543.1)

The Board and its bargaining team shall establish standards of conduct pertaining to the negotiations process for members of the bargaining team. Certain meetings related to negotiations shall not be open to the public in accordance with Government Code 3549.1 and 54957.6, except as otherwise required by law. Matters discussed in these meetings shall be kept in strict confidence in accordance with law.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 9010 - Public Statements)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board and its negotiator(s) shall not knowingly provide the employee organization with inaccurate information regarding the financial resources of the district. (Government Code 3543.5)

NEGOTIATIONS/CONSULTATION (continued)

The Board shall monitor the progress of negotiations and carefully consider how proposed contract provisions would affect the district's short- and long-term fiscal, programmatic, instructional, and personnel goals.

The Board and/or Superintendent or designee shall keep the public informed about the progress of negotiations and the ways in which negotiations may affect district goals unless otherwise agreed upon by the district and exclusive representative.

(cf. 4143.1/4243.1- Public Notice - Personnel Negotiations)

Whenever the district has a qualified or negative certification on an interim fiscal report, it shall allow the county office of education at least 10 working days to review and comment on any proposed agreement with exclusive representatives of employees. The district shall provide the County Superintendent of Schools with all information relevant to gain an understanding of the financial impact of any final collective bargaining agreement. (Government Code 3540.2)

(cf. 3460 - Financial Reports and Accountability)

Once the final terms of the agreement have been ratified by the membership of the employee organization, the contract shall be presented to the Board at a public meeting for acceptance.

Any agreement adopted by the Board may be for a term not to exceed three years. (Government Code 3540.1)

In the event of an impasse in negotiations, the district shall participate in good faith in mediation and fact-finding procedures pursuant to Government Code 3548-3548.8. (Government Code 3543.5)

(cf. 4141.6/4241.6 - Concerted Action/Work Stoppage)

Following adoption of the collective bargaining agreement, any subsequent amendments shall be executed in writing and ratified by the Board and the employees' exclusive representative.

Consultation

The exclusive representative of certificated staff may consult with the Board on the definition of educational objectives, the determination of the content of courses and curriculum, and the selection of textbooks.

NEGOTIATIONS/CONSULTATION (continued)

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 9310 - Board Policies)

Legal Reference:

EDUCATION CODE

44987 Service as officer of employee organization (certificated)

45210 Service as officer of employee organization (classified)

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act

PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS

Berkeley Council of Classified Employees v. Berkeley Unified School District, (2008) PERB Decision No. 1954

Management Resources:

CSBA PUBLICATIONS

Collective Bargaining DVD-ROM

Maximizing School Board Governance: Collective Bargaining

Before the Strike: Planning Ahead in Difficult Negotiations, 1996

WEB SITES

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

California Public Employee Relations: <http://cper.berkeley.edu>

Center for Collaborative Solutions: <http://www.ccscenter.org/labormgmt>

Public Employment Relations Board: <http://www.perb.ca.gov>

State Mediation and Conciliation Service (SMCS): <http://www.dir.ca.gov/csmcs/smcs.aspx>

ADMISSION

The Governing Board encourages the enrollment and appropriate placement of all school-aged children in school. The Superintendent or designee shall inform parents/guardians of children entering a district school at any grade level about admission requirements and shall assist them with enrollment procedures.

Before enrolling any child in a district school, the Superintendent or designee shall verify the child's age, residency, immunization, and other applicable eligibility criteria specified in law, the accompanying administrative regulation, or other applicable Board policy or administrative regulation.

- (cf. 5111.1 - District Residency)*
- (cf. 5111.12 - Residency Based on Parent/Guardian Employment)*
- (cf. 5125 - Student Records)*
- (cf. 5141.3 - Health Examinations)*
- (cf. 5141.31 - Immunizations)*
- (cf. 5141.32 - Health Screening for School Entry)*

The Superintendent or designee shall ensure that the enrollment of a homeless or foster child or a child of a military family is not delayed because of outstanding fees or fines owed to the child's last school or for his/her inability to produce previous academic, medical, or other records normally required for enrollment.

- (cf. 6173 - Education for Homeless Children)*
- (cf. 6173.1 - Education for Foster Youth)*
- (cf. 6173.2 - Education of Children of Military Families)*

In addition, no child shall be denied enrollment in a district school solely on the basis of his/her arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other contact with the juvenile justice system. (Education Code 48645.5)

- (cf. 5119 - Students Expelled from Other Districts)*

When enrolling in any district school, including a school in their attendance area, children whose parents/guardians reside within district boundaries shall be subject to the timelines established by the Board for open enrollment. Children whose parents/guardians do not reside within the district or who are not otherwise eligible for enrollment in the district may apply for interdistrict attendance in accordance with the timelines specified in applicable Board policies and administrative regulations.

- (cf. 5116.1 - Intradistrict Open Enrollment)*
- (cf. 5117 - Interdistrict Attendance)*
- (cf. 5118 - Open Enrollment Act Transfers)*

ADMISSION (continued)

The district's enrollment application shall include information about the health care options and enrollment assistance available to families within the district. The district shall not discriminate against any child for not having health care coverage and shall not use any information relating to a child's health care coverage or his/her interest in learning about health care coverage in any manner that would harm the child or his/her family. (Education Code 49452.9)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Legal Reference:

EDUCATION CODE

46300 Computation of average daily attendance, inclusion of kindergarten and transitional kindergarten

46600 Agreements for admission of students desiring interdistrict attendance

48000 Minimum age of admission (kindergarten)

48002 Evidence of minimum age required to enter kindergarten or first grade

48010 Minimum age of admission (first grade)

48011 Admission from kindergarten or other school; minimum age

48050-48053 Nonresidents

48200 Children between ages of 6 and 18 years (compulsory full-time education)

48350-48361 Open Enrollment Act

48850-48859 Educational placement of homeless and foster youth

49076 Access to records by persons without written consent or under judicial order

49408 Information of use in emergencies

49452.9 Health care coverage options and enrollment assistance

49700-49704 Education of children of military families

HEALTH AND SAFETY CODE

120325-120380 Education and child care facility immunization requirements

121475-121520 Tuberculosis tests for students

CODE OF REGULATIONS, TITLE 5

200 Promotion from kindergarten to first grade

201 Admission to high school

CODE OF REGULATIONS, TITLE 17

6000-6075 School attendance immunization requirements

UNITED STATES CODE, TITLE 42

11431-11435 McKinney Homeless Assistance Act

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter, May 6, 2011

WEB SITES

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

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

U.S. Department of Education, Office for Civil Rights: <http://www2.ed.gov/about/offices/list/ocr>

Policy
adopted:

CSBA MANUAL MAINTENANCE SERVICE
April 2015

ADMISSION

Age of Admittance to Kindergarten and First Grade

At the beginning of each school year, the Superintendent or designee shall enroll any otherwise eligible child who will have his/her fifth or sixth birthday on or before September 1 of that year into kindergarten or first grade, as applicable. (Education Code 48000, 48010)

Any child who will have his/her fifth birthday from September 2 through December 2 of the school year shall be offered a transitional kindergarten (TK) program in accordance with law and Board policy. (Education Code 48000)

(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6170.1 - Transitional Kindergarten)

On a case-by-case basis, a child who will turn five years old in a given school year may be enrolled in kindergarten or TK at any time during that school year with the approval of the child's parent/guardian, provided that: (Education Code 48000)

1. The Governing Board determines that the admittance is in the best interests of the child.
2. The parent/guardian is given information regarding the advantages and disadvantages and any other explanatory information about the effect of this early admittance.

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall make a recommendation to the Board regarding whether a child should be granted early entry to kindergarten. In doing so, the Superintendent or designee shall consider various factors including the availability of classroom space and any negotiated maximum class size.

(cf. 6151 - Class Size)
(cf. 7111 - Evaluating Existing Buildings)

Documentation of Age/Grade

Prior to the admission of a child to kindergarten or first grade, the parent/guardian shall present proof of the child's age. (Education Code 48002)

Evidence of the child's age may include: (Education Code 48002)

1. A certified copy of a birth certificate or a statement by the local registrar or county recorder certifying the date of birth
2. A duly attested baptism certificate

ADMISSION (continued)

3. A passport

When none of the foregoing is obtainable, the parent/guardian may provide any other appropriate means of proving the age of the child. (Education Code 48002)

CHRONIC ABSENCE AND TRUANCY

The Governing Board believes that excessive absenteeism, whether caused by excused or unexcused absences, may be an early warning sign of poor academic achievement and may put students at risk of dropping out of school. The Board desires to ensure that all students attend school in accordance with the state's compulsory education law and take full advantage of educational opportunities provided by the district.

(cf. 5113 - Absences and Excuses)

The Superintendent or designee shall establish a system to accurately track student attendance in order to identify individual students who are chronic absentees and truants, as defined in law and administrative regulation, and to identify patterns of absence throughout the district. He/she shall provide the Board with data on school attendance, chronic absence, and truancy rates for all district students, for each school, and for each numerically significant student subgroup as defined in Education Code 52052. Such data shall be disaggregated and used in the development of annual goals and specific actions for student attendance and engagement and for inclusion in the district's local control and accountability plan and other applicable school and district plans.

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

The Superintendent or designee shall develop strategies that focus on prevention of attendance problems, which may include, but are not limited to, efforts to provide a safe and positive school environment, relevant and engaging learning experiences, school activities that help develop students' feelings of connectedness with the school, school-based health services, and incentives and rewards to recognize students who achieve excellent attendance or demonstrate significant improvement in attendance. The Superintendent or designee also shall develop strategies that enable early outreach to students as soon as they show signs of poor attendance.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5126 - Awards for Achievement)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.6 - School Health Services)

(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee shall work with students, parents/guardians, school staff, and community agencies, as appropriate, to identify factors contributing to chronic absence and truancy. He/she also may collaborate with child welfare services, law enforcement, courts, public health care agencies, other government agencies, and/or medical, mental health, and

CHRONIC ABSENCE AND TRUANCY (continued)

oral health care providers to ensure that alternative educational programs and nutrition, health care, and other support services are available for students and families and to intervene as necessary when students have serious attendance problems.

(cf. 1020 - Youth Services)
(cf. 5030 - Student Wellness)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 5147 - Dropout Prevention)
(cf. 6158 - Independent Study)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6175 - Migrant Education Program)
(cf. 6179 - Supplemental Instruction)
(cf. 6181 - Alternative Schools/Programs of Choice)
(cf. 6183 - Home and Hospital Instruction)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

Students who are identified as truants shall be subject to the interventions specified in law and administrative regulation.

A student's truancy, tardiness, or other absence from school shall not be the basis for his/her out-of-school suspension or expulsion. Alternative disciplinary strategies and positive reinforcement for attendance shall be used whenever possible.

(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)

The Superintendent or designee shall periodically report to the Board regarding the district's progress in improving student attendance rates for all students and for each numerically significant student population. Such information shall be used to evaluate the effectiveness of strategies implemented to reduce chronic absence and truancy and to make changes as needed. As appropriate, the Superintendent or designee shall engage school staff in program evaluation and improvement and in identification of how to best allocate available community resources.

School Attendance Review Board

In accordance with law and administrative regulation, habitual truants may be referred to a school attendance review board (SARB).

The Board may submit a nomination to the County Superintendent of Schools for a person

CHRONIC ABSENCE AND TRUANCY (continued)

who will serve on the county SARB as a representative of school districts. (Education Code 48321)

The Board shall appoint members of the district's SARB, who may include, but are not limited to, a parent/guardian as well as representatives of the district; county probation department; county welfare department; county office of education; law enforcement agencies; community-based youth service centers; school guidance personnel; child welfare and attendance personnel; school or county health care personnel; school, county, or community mental health personnel; the county district attorney's office; and the county public defender's office. (Education Code 48321)

The district's SARB shall operate in accordance with Education Code 48320-48325 and procedures established by the Superintendent or designee.

Legal Reference:

EDUCATION CODE

1740 *Employment of personnel to supervise attendance (county superintendent)*

37223 *Weekend classes*

41601 *Reports of average daily attendance*

46000 *Records (attendance)*

46010-46014 *Absences*

46110-46119 *Attendance in kindergarten and elementary schools*

46140-46147 *Attendance in junior high and high schools*

48200-48208 *Children ages 6-18 (compulsory full-time attendance)*

48225.5 *Work permits, entertainment and allied industries*

48240-48246 *Supervisors of attendance*

48260-48273 *Truants*

48290-482967 *Failure to comply; complaints against parents*

48320-48325 *School attendance review boards*

48340-48341 *Improvement of student attendance*

48400-48403 *Compulsory continuation education*

48900 *Suspension and expulsion*

Legal Reference continued: (see next page)

CHRONIC ABSENCE AND TRUANCY (continued)

Legal Reference: (continued)

EDUCATION CODE (continued)

49067 *Unexcused absences as cause of failing grade*

52052 *Academic Performance Index; numerically significant student subgroups*

60901 *Chronic absence*

GOVERNMENT CODE

54950-54963 *The Ralph M. Brown Act*

PENAL CODE

270.1 *Chronic truancy; parent/guardian misdemeanor*

272 *Parent/guardian duty to supervise and control minor child; criminal liability for truancy*

830.1 *Peace officers*

VEHICLE CODE

13202.7 *Driving privileges; minors; suspension or delay for habitual truancy*

WELFARE AND INSTITUTIONS CODE

256-258 *Juvenile hearing officer*

601-601.4 *Habitually truant minors*

11253.5 *Compulsory school attendance*

CODE OF REGULATIONS, TITLE 5

306 *Explanation of absence*

420-421 *Record of verification of absence due to illness and other causes*

15497.5 *Local control and accountability plan template*

COURT DECISIONS

L.A. v. Superior Court of San Diego County, (2012) 209 Cal.App.4th 976

Management Resources:

CSBA PUBLICATIONS

Attendance Awareness Month, Fact Sheet, September 2014

ATTENDANCE WORKS PUBLICATIONS

Count Us In! Working Together to Show that Every School Day Matters, 2014

The Power of Positive Connections: Reducing Chronic Absence Through PEOPLE: Priority Early Outreach for Positive Linkages and Engagement, 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board Handbook, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

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

Attendance Works: <http://www.attendanceworks.org>

California Association of Supervisors of Child Welfare and Attendance: <http://www.cascwa.org>

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

California Healthy Kids Survey: <http://chks.wested.org>

California School Climate, Health, and Learning Survey System: <http://www.cal-schls.wested.org>

OnTrackCA: <http://www.ontrackca.org>

AWARDS FOR ACHIEVEMENT

The Governing Board encourages excellence as a goal for all students and wishes to publicly recognize students for exemplary achievement in academic, athletic, extracurricular, or community service activities.

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5127 - Graduation Ceremonies and Activities)
(cf. 6142.4 - Service Learning/Community Service Classes)

District/School Awards

Student awards may include verbal recognition, a letter, a certificate, a Board resolution, public ceremony, trophy, gift, plaque, or cash gift.

The Superintendent or designee shall develop criteria for the selection of student award recipients.

Biliteracy Award

In order to affirm the value of bilingualism and encourage students' enrollment in world language programs, the Superintendent or designee may present awards at appropriate grade levels to recognize the pursuit and/or attainment of grade-level proficiency in one or more languages in addition to English.

Scholarship and Loan Fund

The Board shall establish and maintain a scholarship and loan fund which may be used to provide interest-free loans for educational advancement, scholarship, or grants-in-aid to bona fide organizations, students, or graduates of district schools. (Education Code 35310, 35315)

(cf. 1260 - Educational Foundation)
(cf. 3290 - Gifts, Grants and Bequests)

The district's scholarship and loan fund shall be administered by a district committee composed of Board members, the Superintendent, and such other community, staff, administrative, and/or student representatives as determined by the Board. (Education Code 35310)

The Board shall select its own representatives to the committee. Staff, community, and/or student representatives shall be selected by the Superintendent. Members of this committee shall serve two-year terms.

(cf. 1220 - Citizen Advisory Committees)
(cf. 9140 - Board Representatives)

AWARDS FOR ACHIEVEMENT (continued)

The committee may accept gifts, donations, and bequests made for the purposes of the fund and may prescribe conditions or restrictions on these gifts and bequests. If the donor imposes any conditions, the committee shall review the conditions and make a recommendation to the Board as to the compatibility of such conditions with the intent and purpose of the fund. The Board may prohibit the committee from accepting any donation under conditions it finds incompatible with the fund's intents and purposes. (Education Code 35313)

The Superintendent or designee shall report to the Board at least annually regarding the status and activity of the fund. (Education Code 35319)

Legal Reference:

EDUCATION CODE

220 Nondiscrimination

35160 Authority of governing boards

35310-35319 Scholarship and loan funds

44015 Awards to employees and students

51243-51245 Credit for private school foreign language instruction

51450-51455 Golden State Seal Merit Diploma

51460-51464 State Seal of Biliteracy

52164.1 Assessment of English language skills of English learners

CODE OF REGULATIONS, TITLE 5

876 Golden State Seal Merit Diploma

1632 Credit for private school foreign language instruction

11510-11516 Assessment of English language development

Management Resources:

WEB SITES

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

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

Californians Together: <http://www.californianstogether.org>

AWARDS FOR ACHIEVEMENT

District/School Awards

The Superintendent or designee may appoint an awards committee at each school which may consist of school administrators, teachers, parents/guardians, community members, and student representatives. The committee shall submit recommendations for student awards to the Superintendent or designee for approval.

(cf. 1220 - Citizen Advisory Committees)

Individual awards in excess of \$200 must be expressly approved by the Governing Board. (Education Code 44015)

Biliteracy Award

To be eligible to receive the Biliteracy Award upon graduation, a student shall demonstrate, in accordance with state criteria, proficiency in English and at least one other language, which may include American Sign Language. A student whose primary language is other than English shall also attain the required proficiency level on the state test of English language proficiency. (Education Code 51461)

(cf. 6141.5 - Advanced Placement)

(cf. 6142.2 - World/Foreign Language Instruction)

(cf. 6174 - Education for English Language Learners)

Scholarship and Loan Fund

The Superintendent shall serve as chief executive officer of the scholarship and loan fund and as chairperson of the district committee established to administer the fund. The committee shall meet at least once each fiscal year and at other such times as it may be called into session by the Superintendent. (Education Code 35311, 35312)

Scholarship and loan funds shall be deposited, administered, and audited in accordance with Education Code 35314 and 35318.

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

The Superintendent or designee shall establish criteria, procedures, and deadlines for student applications for scholarships and/or loans from the fund. As applicable, the Superintendent or designee may require the student to submit letters of recommendation or other supplementary materials providing evidence of the student's accomplishments and/or need.

AWARDS FOR ACHIEVEMENT (continued)

(cf. 0410 - Nondiscrimination in District Activities and Programs)

Notifications

The Superintendent or designee shall annually distribute information about eligibility requirements for any district awards programs to students at the applicable grade levels.

4. ADMINISTRATIVE: Action items:

- 4.4** Board Resolution #2015-2016-08, Spending Determination for Funds Received from the Education Protection Account pursuant to Article XIII

**BEFORE THE BOARD OF TRUSTEES
OF THE TIPTON ELEMENTARY SCHOOL DISTRICT
TULARE COUNTY, STATE OF CALIFORNIA**

In the Matter of the Spending Determination
for Funds Received from the Education
Protection Account pursuant to Article XIII,
Section 36 of the California Constitution

RESOLUTION No. 2015-2016-08

RECITALS

1. The voters approved Proposition 30 on November 6, 2012;
2. Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;
3. The provisions of Article XIII, Section 36(e) create in the state General Fund an Educational Protection Account to receive and disburse the revenues derived from the incremental increases in taxes by Article XIII, Section 36(f);
4. Before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;
5. If the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;
6. All monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;
7. Monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;
8. A community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

9. The governing board of the district shall make the spending determination with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;
10. The monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;
11. Each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;
12. The annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;
13. Expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Tipton Elementary School District;
2. In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Tipton Elementary School District has determined to spend the monies received from the Education Protection Account as attached.

THE FOREGOING RESOLUTION was adopted upon motion by Trustee _____, seconded by Trustee _____, at a regular meeting held on August 4, 2015, by the following vote:

AYES:

NOES:

ABSENT:

I, Miguel A. Guerrero Ed.D., secretary of the governing board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution was duly passed and adopted by said Board, at an official and public meeting thereof, this 4th day of August, 2015.

Date: August 4, 2015

Secretary, Board of Trustees

4. ADMINISTRATIVE: Action items:

4.5 Single School District Plan for 2015 – 2016

Application #

Elementary and Secondary Education Act/No Child Left Behind Act of 2001

SINGLE SCHOOL DISTRICT PLAN

**To meet the requirements of the
Local Educational Agency Plan and Single Plan for Student Achievement**

mail original and two copies to: **California Department of Education
School and District Accountability Division
1430 N Street, Suite 6208
Sacramento, California 95814 - 5901**

(subsequent amendments are approved by local board and kept on file; do not submit to CDE)

SSD Plan Information:

Local Educational Agency (LEA): Tipton Elementary School District
County/District Code: 54 72215
Dates of Plan Duration:
(should be five - year plan)
Date of Local Governing Board Approval:

LEA Information:

Superintendent: Miguel A. Guerrero
Address: 370 North Evans Rd.
City, State Zip: Tipton, CA 93272-9400
Phone: (559) 752-4213
Fax: (559) 687-2221

Signatures (Signatures must be original. Please use blue ink.)

The superintendent and governing board of the LEA submitting the application sign on behalf of all participants included in the preparation of the plan.

Miguel A. Guerrero September 4,
2012

Printed or typed name of Superintendent Date Signature of Superintendent

Printed or typed name of Board President Date Signature of Board President

**Single School District Plan
Tipton Elementary School District**

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Part I Background and Overview

Background

The No Child Left Behind (NCLB) Act of 2001 embodies four key principles:

- stronger accountability for results;
- greater flexibility and local control for states, school districts, and schools in the use of federal funds
- enhanced parental choice for parents of children from disadvantaged backgrounds, and
- a focus on what works, emphasizing teaching methods that have been demonstrated to be effective.

(Text of the legislation can be found at <http://www.cde.ca.gov/nclb/fr/>.)

In May 2002, California's State Board of Education (SBE) demonstrated the state's commitment to the development of an accountability system to achieve the goals of NCLB by adopting five **Performance Goals**:

1. All students will reach high standards, at a minimum attaining proficiency or better in reading and mathematics, by 2013 - 2014.
2. All limited - English - proficient students will become proficient in English and reach high academic standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.
3. By 2005 - 2006, all students will be taught by highly qualified teachers.
4. All students will be educated in learning environments that are safe, drug - free, and conducive to learning.
5. All students will graduate from high school.

In addition, 12 performance indicators linked to those goals were adopted (see Appendix A), as specified by the U.S. Department of Education (USDE). Performance targets, developed for each indicator, were adopted by the SBE in May 2003.

Collectively, NCLB's goals, along with the performance indicators and targets, constitute California's framework for ESEA accountability. This framework provides the basis for the state's improvement efforts, informing policy decisions by SBE, and implementation efforts by CDE to fully realize the system envisioned by NCLB. It also provides a basis for coordination with California's Legislature and the Governor's Office.

Since 1995, California has been building an educational system consisting of five major components:

- rigorous academic standards
- standards - aligned instructional materials
- standards - based professional development
- standards - aligned assessment
- an accountability structure that measures school effectiveness in light of student achievement.

As a result, California is well positioned to implement the tenets of NCLB.

State and federally funded initiatives aimed at improving student achievement must complement each other and work in tandem in order to have the greatest impact. In California, the state and federal consolidated applications, competitive grants, the state accountability system, the Categorical Program Monitoring process, **local educational agency plans**, professional development opportunities, and technical assistance all are moving toward a level of alignment and streamlining. The result of this consolidation will be to provide a cohesive, comprehensive, and focused effort for supporting and improving the state's lowest - performing schools and appropriate reporting mechanisms.

Descriptions of the Consolidated Application, the SPSA, and the Categorical Program Monitoring

In order to meet legislative requirements for specific state and federal programs and funding, California currently employs four major processes: the Consolidated State Application, the Local Educational Agency Plan, the school - level Single Plan for Student Achievement, and Categorical Program Monitoring. **California is moving toward more closely coordinating and streamlining these processes to eliminate redundancies and make them less labor intensive for LEA's, while continuing to fulfill all requirements outlined in state and federal law.**

Below is a brief description of the ways in which these various processes currently are used in California.

The Consolidated Application (ConApp)

The Consolidated Application is the **fiscal** mechanism used by the California Department of Education to distribute categorical funds from various state and federal programs to county offices, school districts, and charter schools throughout California. Annually, in June, each LEA submits Part I of the Consolidated Application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

Part II of the Consolidated Application is submitted in the fall of each year; it contains the district entitlements for each funded program. Out of each state and federal program entitlement, districts allocate funds for indirect costs of administration, for programs operated by the district office, and for programs operated at schools.

The Local Educational Agency Plan (LEA Plan)

The approval of a Local Educational Agency Plan by the local school board and State Board of Education is a requirement for receiving federal funding subgrants for NCLB programs. The LEA Plan includes specific descriptions and assurances as outlined in the provisions included in NCLB. In essence, LEA Plans describe the actions that LEAs will take to ensure that they meet certain **programmatic** requirements, including student academic services designed to increase student achievement and performance, coordination of services, needs assessments, consultations, school choice, supplemental services, services to homeless students, and others as required. In addition, LEA Plans summarize assessment data, school goals and activities from the Single Plans for Student Achievement developed by the LEA's schools.

The Single Plan for Student Achievement (SPSA)

State law requires that school - level plans for programs funded through the Consolidated Application be consolidated in a Single Plan for Student Achievement (Education Code Section 64001), developed by schoolsite councils with the advice of any applicable school advisory committees. LEA's allocate NCLB funds to schools through the Consolidated Application for Title I, Part A, Title III (Limited English Proficient), and Title V (Innovative Programs/Parental Choice). LEA's may elect to allocate other funds to schools for inclusion in school plans. The content of the school plan includes school goals, activities, and expenditures for improving the academic performance of students to the proficient level and above. The plan delineates the actions that are required for program implementation and serves as the school's guide in evaluating progress toward meeting the goals.

Role of School Site Council

The California Education Code (EC) requires the school site council to develop a SPSA for ConApp programs operated at the school or in which the school participates. In addition, Pupil Retention and School and Library Improvement Block Grant programs operated at the school must be included in the SPSA. The school site council must approve the plan, recommend it to the local governing board for approval, monitor implementation of the plan, and evaluate the results. At least annually, the school site council must revise the plan, including proposed expenditures of funds allocated to the school through the ConApp, and recommend it to the local governing board for approval.

Composition of School Site Council

Composition of the school site council is specified in the California Education Code as follows:

The school site council shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of students attending the school selected by such parents; and, in secondary schools, students selected by students attending the school.

- **At the elementary level**, the school site council shall be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel; and (b) parents or other community members selected by parents. In schools with fewer than three teachers, this requirement may be met by establishing a school site council that is composed of equal numbers of school staff and parents or other community members selected by parents.
- **At the secondary level**, the school site council shall be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) equal numbers of parents or other community members selected by parents and students.
- **At both the elementary and secondary levels**, classroom teachers shall comprise the majority of persons represented under subdivision (a) of this section.

Categorical Program Monitoring (CPM)

State and federal law require CDE to monitor the implementation of categorical programs operated by local educational agencies. This state - level oversight is accomplished in part by conducting on - site reviews of eighteen such programs implemented by local schools and districts. Categorical Program Monitoring is conducted for each district once every four years by state staff and local administrators trained to review one or more of these programs. The purpose of the review is to verify **compliance** with requirements of each categorical program, and to ensure that program funds are spent to increase student achievement and performance.

Development Process for the Single School District (SSD) Plan

LEAs must develop a single, coordinated, and comprehensive Plan that describes the educational services for all students that can be used to guide implementation of federal and state - funded programs, the allocation of resources, and reporting requirements. The development of such a plan involves a continuous cycle of assessment, parent and community involvement, planning, implementation, monitoring, and evaluation. The duration of the Plan should be five years. **The Plan should be periodically reviewed and updated as needed, but at least once each year.**

This SSD Plan template is an effort to further align and streamline the planning requirements for single school districts, which includes direct - funded charter schools. This document incorporates the required elements of both the SPSA and the LEA Plan. Use of this template meets all state and federal requirements for plans for categorical programs. More detailed information regarding the SPSA can be found at <http://www.cde.ca.gov/nclb/sr/le/singleplan.asp>. The complete guide and template for the LEA Plan can be found at <http://www.cde.ca.gov/nclb/sr/le/>.

In developing the SSD Plan, the SSD will review its demographics, test results, performance, and resources. Given that the majority of such information is readily available in the School Accountability Report Card (SARC), the Standardized Testing and Reporting (STAR) performance results, the Academic Performance Index (API) results, and other data sources, the SSD will find the data easy to access via the Internet. (See Appendix B for links to each of the web sites containing student and staff demographic information, SARC, STAR, and API data.) **The SSD is expected to gather and review information from these resources and use it to inform the planning process.**

The SSD Plan can serve as a summary of all existing state and federal programs and establish a focus for raising the academic performance of all student groups to achieve state academic standards. In the context of this Plan, improvements in instruction, professional development, course offerings, and counseling and prevention programs are means of achieving specific academic and support services goals for all groups of students, including identified under - performing student groups. **State and federal laws require that school site administrators, teachers, and parents from the SSD (which includes direct - funded charter schools) must be consulted in the planning, development, and revision of the SSD Plan.**

The SSD Plan can be completed through the use of a single template following the six steps outlined below. Because the SSD Plan combines the LEA Plan with the SPSA, it becomes the responsibility of the school site council to develop, approve and recommend the SSD Plan to the local governing board for approval.

The LEA Plan can be completed using the following recommended steps for plan development.

Step One: Measure the Effectiveness of Current Improvement Strategies

Analyze Student Performance: Conduct a comprehensive data analysis of student achievement, including multiple measures of student performance. Identify all relevant assessments and apply thoughtful analyses of current educational practices to establish benchmarks aimed at raising academic performance for all students, especially identified student groups.

Tables of data for your schools and district are available online:

- API Reports - <http://www.cde.ca.gov/ta/ac/ap>
- Standardized Testing and Reporting (STAR) data - <http://www.cde.ca.gov/ta/tg/sr>
- LEA Accountability Reports of Annual Measurable Achievement Objectives (AMAOs) for English learners - <http://www.cde.ca.gov/sp/el/t3/acct.asp>
- AYP Reports - <http://www.cde.ca.gov/ta/ac/ay>

Analyze Current Educational Practices, Professional Development, Staffing, and Parental Involvement

Identify, review, and analyze data and related information on factors such as educational practices, parent and community involvement, professional development, support services, and resources that have an impact on student learning.

Over the past several years, CDE has developed several self - assessment tools that schools and districts can use to evaluate these factors and others needed to support academic student achievement:

- The Academic Program Survey (APS) - school - level survey of status of implementation of the nine essential program components
- District Assistance Survey (DAS) - district - level survey of status of implementation of nine essential program components
- Least Restrictive Environment Assessment - to examine educational practices for students with disabilities
- English Learner Subgroup Self Assessment (ELSSA) - to improve outcomes for English Learners

These tools can be found in the Virtual Library on the CDE web site at <http://www.cde.ca.gov/ta/lp/vl/improvtools.asp>.

(See Part II, Needs Assessment, for further details.)

Step Two: Seek Input from Staff, Advisory Committees, and Community Members

The school site council must seek the input of teachers, administrators, councils, committees, parents, and community members (e.g., school health council, committees for Limited English Proficient students, state compensatory education, gifted and talented education, special education, etc.). The most effective plans are those supported by the entire LEA community. The integration of existing program plans, such as Immediate Intervention/Underperforming Schools Program, High Priority Schools Grant Program, Alternative Education Programs, Focus on Learning: Secondary School Accreditation, and others does not eliminate any program requirements. The combined process must include the requirements of every program involved.

Step Three: Develop or Revise Performance Goals

Using the five NCLB performance goals and indicators (see Appendix A), develop local performance targets that are: a) derived from school and student subgroup performance data and analysis of related, scientifically based educational practices; b) attainable in the period specified in this Plan and consistent with statewide targets for all students and subgroups; c) specific to the participants (i.e., students, teachers, administrators, paraprofessionals); and d) measurable.

Step Four: Revise Improvement Strategies and Expenditures

For all categorical programs, identify the participants, expected performance gains, and means of evaluating gains. Indicate specific improvements and practical monitoring of their implementation and effectiveness.

Identify available resources. Aside from fiscal resources available through federal and state funding, programmatic resources are available on the CDE Web site at <http://www.cde.ca.gov>. The ConApp provides funding for the following programs: Title I, Parts A and D; Title II, Part A; Title III, Part A; Title IV, Part A; Title V, Part A; Title VI, subpart 2 (Rural Low - Income); School Safety and Violence Prevention; Cal - SAFE; Peer Assistance Review; Tobacco - Use Prevention; Economic Impact Aid; and Middle and High School Supplemental Counseling Program.

Step Five: Local Governing Board Approval

The SSD Plan must be approved by the local governing board prior to submittal to CDE. Ensure that all required signatures are affixed. The SSD Plan must be reviewed and updated annually, and all subsequent amendments should be approved by the local governing board and kept on file with the original SSD Plan.

Step Six: Monitor Implementation

To verify achievement of performance targets, monitor areas such as: a) assignment and training of highly qualified staff; b) identification of participants; c) implementation of services; d) provision of materials and equipment; e) initial and ongoing assessment of performance; and f) progress made toward establishing a safe learning environment.

The analysis of data (student, school - wide, support services, professional development) is part of the ongoing program monitoring and evaluation. When results are **not** as expected, it may be helpful to consider the following: a) How are performance targets and activities based on student performance and factual assessment of current educational practices? b) How educationally sound is the Plan to help reach the targets? c) How timely and effectively is the Plan being implemented? d) If the Plan has not been implemented as written, what were the obstacles to implementation?

You may use the checklist on the next page to indicate planning steps as they are completed.

Planning Checklist for SSD Plan Development

SSD Plan - Comprehensive Planning Process Steps

- | | |
|---|---|
| X | 1. Measure effectiveness of current improvement strategies |
| X | 2. Seek input from staff, advisory committees, and community members. |
| X | 3. Develop or revise performance goals |
| X | 4. Revise improvement strategies and expenditures |
| X | 5. Local governing board approval |
| X | 6. Monitor Implementation |

Federal Programs Checklist

Check all applicable programs operated by the LEA.
In the "other" category, list any additional programs that are reflected in this Plan.

Federal Programs	
X	Title I, Part A
	Title I, Part B, Even Start
X	Title I, Part C, Migrant Education
	Title I, Part D, Neglected/Delinquent
X	Title II, Part A, Subpart 2, Improving Teacher Quality
	Title II, Part D, Enhancing Education Through Technology
X	Title III, Limited English Proficient
	Title III, Immigrants
	Title IV, Part A, Safe and Drug - Free Schools and Communities
	Title V, Part A, Innovative Programs - Parental Choice
	Adult Education
	Career Technical Education
	McKinney - Vento Homeless Education
	Individuals with Disabilities Education Act (IDEA), Special Education
	21 st Century Community Learning Centers
	Other (describe):
	Other (describe):
	Other (describe):
	Other (describe):

State Programs Checklist

Check all applicable programs operated by the LEA.
In the "other" category, list any additional programs that are reflected in this Plan.

State Programs	
	Economic Impact Aid (EIA) - State Compensatory Education
	EIA - Limited English Proficient
X	After - School Education and Safety Programs
	School and Library Improvement Block Grant
	Child Development Programs
	Educational Equity
	Gifted and Talented Education
	High Priority Schools Grant Program
	Tobacco Use Prevention Education (Prop 99)
	Immediate Intervention/ Under performing Schools Program
	School Safety and Violence Prevention Act (AB1113, AB 658)
	Healthy Start
	Dropout Prevention and Recovery Act: School Based Pupil Motivation and Maintenance Program (SB 65)
	English Language Acquisition Program
	Community Based English Tutoring
	Art/Music Block Grant
	School Gardens
	Other (describe):
	Other (describe):

District Budget for Federal Programs

Please complete the following table with information for your district.

Programs	Prior Year District Carryovers	Current Year District Entitlements	Current Year Direct Services to Students at School Sites (\$)	Current Year Direct Services to Students at School Sites (%)
Title I, Part A	0	144662	153869	100
Title I, Part B Even Start				
Title I, Part C Migrant Education				
Title I, Part D Neglected/Delinquent				
Title II Part A, Subpart 2 Improving Teacher Quality	0	31132	21925	100
Title II, Part D Enhancing Education Through Technology				
Title III Limited English Proficient				
Title III Immigrants	0	36286	36286	100
Title IV, Part A Safe and Drug-Free Schools				
Title V, Part A Innovative Programs - Parental Choice				
Adult Education				
Career Technical Education				
McKinney - Vento Homeless Education				
IDEA, Special Education				
21st Century Community Learning Centers				
Other (describe)				

District Budget for State Programs

Please complete the following table with information for your district.

Categories	Prior Year District Carryovers	Current Year District Entitlements	Current Year Direct Services to Students at School Sites (\$)	Current Year Direct Services to Students at School Sites (%)
EIA - State Compensatory Education				
EIA - Limited English Proficient				
School & Library Improvement Block Grant				
After School Education and Safety Program	0	150000	150000	100
Child Development Programs				
Educational Equity				
Gifted and Talented Education				
Tobacco Use Prevention Education				
High Priority Schools Grant Program				
School Safety and Violence Prevention Act				
Tenth Grade Counseling				
Healthy Start				
Dropout Prevention and Recovery Act				
English Language Acquisition Program				
Community Based English Tutoring				
Other (describe)				

Part II

The Plan

Needs Assessments:

- Academic Achievement
- Professional Development and Hiring
- School Safety

Descriptions: Program Planning

District Profile

Local Measures of Student Performance:

- Performance Goal 1
- Performance Goal 2
- Performance Goal 3
- Performance Goal 4
- Performance Goal 5

Additional Mandatory Title I Descriptions

Needs Assessment

The passage of NCLB imposes a number of significant new requirements on LEAs as conditions for funding provided at the state and local levels. Among these are reporting requirements designed to facilitate accountability for improving **student academic performance, teacher quality, and school safety**. As such, a needs assessment to determine strengths and weaknesses in these areas must be conducted.

In determining specific areas of need to be addressed in the Plan, the LEA should review its demographics, test results, and resources. The majority of such information is readily available on the LEA's School Accountability Report Card (SARC), the Standardized Testing and Reporting (STAR) performance results, the California English Language Development Test (CELDT) results, the Academic Performance Index (API) results, CBEDS, DataQuest, and other data sources. This data is easily accessible via the Internet (see Appendix B for links to each of the Web sites that contain student and staff demographic information, SARC, STAR, CELDT, and API data). The LEA is expected to gather and review its own information from these resources to determine strengths and needs and to shape the planning process.

Academic Performance

The needs assessment should include a focus on the academic areas highlighted in California's Performance Goals 1, 2, 3, and 5 (see Appendix A for a full listing of all of California's Performance Goals and Indicators), including:

- Statewide standards, assessment, and accountability
- Local assessments and accountability
- Coordination and integration of federal and state educational programs
- The LEA academic assessment plan

Teacher Quality

Another component of the needs assessment should examine local needs for professional development and hiring. LEA teachers and administrators should participate in this process to identify activities that will provide:

- teachers with the subject matter knowledge and teaching skills to provide all students the opportunity to meet challenging state academic achievement standards, and
- principals the instructional leadership skills to help teachers provide all students the opportunity to meet the state's academic achievement standards.

School Safety and Prevention

The LEA needs assessment also focuses on Performance Goal 4 (see Appendix A). It is based on an evaluation of objective data regarding the incidence of violence, alcohol, tobacco, and other illegal drug use in the elementary and secondary schools and the communities to be served. It includes the objective analysis of the current conditions and consequences regarding violence, alcohol, tobacco, and other illegal drug use, including delinquency and serious discipline problems, among students who attend such schools (including private school students who participate in the drug and violence prevention program). This analysis is based on ongoing local assessment or evaluation activities (Sec. 4115 (a)(1)(A). California's Healthy Kids Survey may also provide useful information in this area. The Survey is available at http://www.wested.org/pub/docs/chks_survey.html.

Descriptions - Program Planning

Once local strengths and needs are identified as a result of examining and evaluating current district - level data, specific descriptions can be written of how program goals will be implemented to improve student academic achievement. **On the pages that follow, the SSD will provide descriptions and information about how it plans to address the requirements of NCLB and the SPSA based upon results of the needs assessment.** Collectively, these descriptions, along with the Assurances in Part III of this document, comprise the SSD Plan.

District Profile

In the space below, please provide a brief narrative description of your district. Include your district's vision/mission statement and any additional information about the make - up of your district, including grade levels and demographics of students served, in order to provide background and a rationale for the descriptions included in the SSD Plan.

Tipton Elementary School District is a single school K-8 district located Tulare County, about 10 miles south of Tulare, along State Highway 99. The district covers a geographical area of approximately 55 square miles. The pupil population is approximately 610 including 95.7% Hispanic or Latino, 3.0% White (not Hispanic), 1.3% Asian, and 0.5% African-American. All students qualify for free/reduced meals. We are a provision two school. Sixty-six percent of the pupils are identified as English Learners. Approximately 40% of the students are bused, from many of the surrounding farms and dairies in the outlying areas of the district. Tipton Elementary is a School-Wide Title I Program.

Tipton Elementary School District is the main hub of the community. The school is a safe and caring place for students. The grounds and buildings reflect the pride of ownership of both the students and staff. Technology has been an emphasis for several years. Two fully equipped computer labs, Chrome- Books and/or iPads are available in each classroom for student use. All our classrooms are equipped with a document camera, LCD projector, laptop, and printer. Tipton Elementary School's staff has always been committed to providing each student with learning opportunities. Students are held to high expectations, and the staff works toward providing an instructional program that is aligned to the Common Core in all areas of the curriculum. Each teacher is fully credentialed and each possesses the training and certification to work with our second-language students.

Philosophy/Mission

Tipton Elementary School's philosophy of education is to provide a continuation of essential learning. It is our ultimate goal to supply each student with basic facts and experiences. These will aid our youth in becoming self-sufficient individuals mentally, physically, socially, and morally so that they can meet the demands of a rapidly changing society. It is essential to instill in each student the importance of individual worth and to create a positive self-image through personal development and responsibility. At Tipton Elementary, we are developing a culture of high expectations, academic excellence, and self-efficacy. Character education is of vital importance to the process. We want our students to have the knowledge, skills, and morality to lead our society into the future. It is our responsibility to guide them through this process.

School Vision

Tipton Elementary vision is to provide quality instruction that integrates character development and academic achievement for all students.

Local Measures of Student Performance (other than State-level assessments)

Per NCLB Section 1112 regarding Local Educational Agency Plans, each LEA must provide the following descriptions in its Plan:

A description of high - quality student academic assessments, if any, that are in addition to the academic assessments described in the State Plan under section 1111(b) (3), that the local educational agency and schools served under this part will use to:

- a) determine the success of students in meeting the State student academic achievement standards and provide information to teachers, parents, and students on the progress being made toward meeting student academic achievement standards;
- b) assist in diagnosis, teaching, and learning in the classroom in ways that best enable low - achieving students to meet State student achievement academic standards and do well in the local curriculum;
- c) determine what revisions are needed to projects under this part so that such children meet the State student academic achievement standards; and
- d) identify effectively students who may be at risk for reading failure or who are having difficulty reading, through the use of screening, diagnostic, and classroom - based instructional reading assessments.

If the SSD uses such assessments in addition to State Academic assessments, please provide a succinct description below, and indicate grade levels and students served with such assessments.

Also, please describe any other indicators that will be used in addition to the academic indicators described in Section 1111 for the uses described in that Section.

Local Measures of Student Performance

Tipton Elementary School District employs multiple measures of student performance to ensure we obtain a complete and comprehensive profile for each of our students. Along with state-level assessments, students also engage in a variety of local assessments to provide teachers and administrators with current and consistent information pertaining to the progress each student is making throughout the school year.

The first step taken to facilitate this process is the use of the data disaggregation services of SchoolCity. This web-based computer program allows all state testing information to be entered into a database along with local testing scores and information. Local testing information entered into the database includes all language arts benchmarks, and can be expanded to include mathematics and content area benchmarks. This allows teachers and administrators to get up-to-date information on a student's progress towards mastery of the California Common Core Standards. This system also allows us to disaggregate data according to grade level, ethnicity, program participation, etc., thus allowing us to assess our strengths and weaknesses as a school and/or district. Lastly, having multiple measures reported in a common program allows for a basis of comparison to determine if in fact our benchmark testing and state-level testing results correlate for our individual students and grade levels. This gives feedback as to whether our benchmarks are adequately aligning to state standards.

Examples of local assessments given within our district include:

- Benchmark Testing-all students in the district participate in standardized, grade-level appropriate Language Arts and Mathematics benchmark testing throughout the school year.
- Grades-students receive grades in each subject area.
- Reading Level scores-at the primary level, Oral Reading Fluency Checks are conducted to chart a student's progress throughout the school year. At the third through eighth grade levels each student is tested through the STAR portion of Accelerated Reader

program and obtains a reading level. Then throughout the school year, including at the conclusion of each semester, the student is reassessed to determine the amount of progress being made.

Additional measures of student performance are reported to the district superintendent and board members include:

- Attendance – students are required to meet minimum attendance requirements in order to pass to the next grade level. Students in danger of not meeting this requirement are informed, meet with the district superintendent, and if necessary are referred to the School Attendance Review Board (SARB).

- Disciplinary Referrals – students must meet behavior requirements including not exceeding an established number of disciplinary referrals throughout the school year.

Through the use of each of these measures individually and collectively, we are able to obtain a complete picture of a student's current instructional needs, as well as, a longitudinal view of that student as he/she progresses through the grade levels. Because our benchmark testing, grades, and Accelerated Reader scores are computerized reporting measures, we also have the ability to further disaggregate data to determine groups of students failing to meet certain criteria. The district is then able to provide appropriate interventions and remediation to students that have failed to meet state standards and/or are not reading at a grade-level appropriate level.

Performance Goal 1A:

All students will reach high standards, at a minimum, attaining proficiency or better in reading by 2013 - 2014.

School Goal 1A: (Should be specific, measurable, and based on conclusions from Analysis of Program Components and Student Data pages)	
Increase the percent of students scoring "Meeting Standards" in grades 3-8 by 10% as measured by the SBAC ELA section of the test.	
Student groups and grade levels to participate in this goal: All students in grades 3rd - 8th	Anticipated annual performance growth for each group: Anticipated annual performance growth will be set by the State.
Means of evaluating progress toward this goal: Staff will review the aggregate SBAC scores for each grade level.	Data to be collected to measure academic gains: SBAC performance levels

Planned Improvement in Student Performance in Reading

Description of Specific Actions to Improve Education Practice in Reading	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
1. Alignment of instruction with content standards: At Tipton Elementary alignment of curriculum, instruction and materials to the Common Core Standards is ensured through the process of adopting a standards based curriculum and extensive professional development covering the implementation of that curriculum. In addition, teachers receive training on effective instructional techniques and meet in grade-level and department teams to align their curriculum for the year. Teachers go through a process of standards mapping, which includes examining their grade-level standards and outlining a plan to ensure they are all taught during the course of the year.	Ongoing (Initial implementation - 8/2014)	Professional development focused on the ELA CCSS	\$30,000	LCFF Title I Title II Title III

Description of Specific Actions to Improve Education Practice in Reading	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>2. Use of standards-aligned instructional materials and strategies:</p> <p>Teachers ensure state standards are posted in every classroom, at least during the lesson, for students to see and make explicit reference to the standards being taught in their daily lesson plans. Throughout the year, the principal monitors that standards based materials and strategies are used through examining lesson plans, observing classroom lessons and analyzing student assessment data. If weaknesses are observed in any of these areas, the principal then provides opportunities for teachers and/or paraprofessionals to receive additional professional development.</p>	<p>Ongoing (Initial implementation - 8/2014)</p>	<p>Purchase ancillary ELA materials</p>	<p>\$25,000</p>	<p>LCFF Title I Title II Title III</p>
<p>3. Extended learning time:</p> <p>Learning time is extended through the after-school ASES program. The after-school program provides tutoring in both reading and mathematics. Learning time is further extended through after-school tutoring by classroom teachers, summer school and other district intervention programs.</p> <p>The district also has an extended block period for both reading/language arts, and math. Additional language development time is also given for English language learners.</p>	<p>Ongoing (Initial implementation - 8/2014)</p>	<p>Host summer school to provide additional instruction for struggling students</p>	<p>\$30,000</p>	<p>LCFF Title I Title III</p>

Description of Specific Actions to Improve Education Practice in Reading	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>6. Involvement of staff, parents, and community (including notification procedures, parent outreach, and interpretation of student assessment results to parents):</p> <p>Parents are encouraged to participate in PTO, Back to School/Open House nights, SSC, ELAC/DELAC and Parent-Teacher- Student Conferences. To encourage participation in these and other events, all notices are distributed in both English and Spanish and a Family Services Worker is used to make phone calls and home visits. The district has also utilizes TeleParent to improve school parent communication.</p>	<p>Ongoing (Initial implementation - 8/2014</p>	<p>Provide students with incentives and awards to recognize and encourage increased achievement</p>	<p>\$15,000.00</p>	<p>LCFF</p>
<p>7. Auxiliary services for students and parents (including transition from preschool, elementary, and middle school):</p> <p>The array of district program including; Title I, special education, and before and/or after-school tutoring will be coordinated to ensure synergy and alignment between programs based on grade level standards. Close relationships will be nurtured between Tipton ESD and Tulare Joint Union High School District to ensure smooth transitions between schools and programs.</p> <p>A Vice Principal / Projects Director will be hired to aid in the implementation of CCSS and support community outreach.</p> <p>Extended Day thru Migrant Education Services will be available for migrant students.</p> <p>Early Infant Literacy Program provide by Save the Children Grant.</p> <p>Tutoring provided by the ASES after school program.</p>	<p>Ongoing (Initial implementation - 8/2015 7/1/2015</p> <p>Ongoing (Initial implementation - 8/2014</p>	<p>Implement primary intervention program</p> <p>Hire a Vice Principal/Projects Director to aid in the implementation of CCSS and support community outreach</p> <p>Contract with TCOE for the following Services: Nurse Social Worker</p> <p>Contract with Strathmore ESD for counseling services.</p> <p>Early Literacy Program</p>	<p>\$200,000.00</p> <p>\$85,000.00</p>	<p>LCFF Title I Title II</p>

Description of Specific Actions to Improve Education Practice in Reading	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>8. Monitoring program effectiveness:</p> <p>Progress monitoring in all aspects of our academic programs will be accomplished via a comprehensive assessment system comprised of multiple measures of reading, literacy and math to complement the California SBAC assessment system. Progress in critical grade level standards will be measured for each student K-8 at least 2 times a year providing teachers with reliable and valid indicators of student progress towards grade level standards (e.g. phonemic awareness, oral reading fluency, reading comprehension, writing, math) Teachers will meet in regular grade level teams to analyze student data and plan interventions/support/ and program modifications based on assessed student needs.</p>	<p>Ongoing (Initial implementation - 8/2014</p>	<p>Continued implementation of computer based programs Lexia Core 5 and Accelerated Reader</p> <p>SchoolCity Data Management System</p>	<p>\$8,000</p>	<p>LCFF</p>
<p>9. Targeting services and programs to lowest-performing student groups:</p> <p>To enable Under performing students (all students scoring under the 50th percentile or not reaching Basic proficiency) to meet standards, the district provides several services such as daily interventions conducted by the students' teachers, small group instruction in reading, modifications in the regular classroom as designated by a student's IEP, and the hiring of instructional aides to work directly with students in their classrooms.</p> <p>Tipton Elementary also offers the use of their facilities, including bus and cafeteria service, to provide an after-school ASES program, which affords students in first through eighth grade additional instructional and tutoring time in language arts and math.</p> <p>Additional services provided also include a district Summer School for students that are not meeting grade level standards, or scoring a 1-3 on the CELDT.</p> <p>Implement state approved English Learner program for all LEP students.</p> <p>Provide after school Migrant Education Program that targets Migrant remedial reading and math students in grades K - 8.</p>	<p>Ongoing (Initial implementation - 8/2014</p>	<p>Implement primary intervention program</p> <p>Host summer school to provide additional instruction for struggling students</p>	<p>\$200,000.00</p> <p>\$30,000.00</p>	<p>LCFF Title I Title III</p>

Description of Specific Actions to Improve Education Practice in Reading	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>10. Any additional services tied to student academic needs:</p> <p>The philosophy of the district is to link all appropriate services to assess student needs in an integrated or seamless system of support. Teachers regularly meet with the principal and other teachers to create integrated service delivery plans as student needs dictate. Other personnel are involved as appropriate such as; resource specialist, speech therapist, psychologists, social worker etc. to facilitate a coordinated approach to whatever services are required to support student success.</p>	<p>Ongoing (Initial implementation - 8/2014</p>	<p>Contract with TCOE for Social Worker</p> <p>Contract with Strathmore ESD for counseling services.</p> <p>Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of CCSS</p>	<p>\$50,000.00</p>	<p>LCFF</p>

Performance Goal 1B:

All students will reach high standards, at a minimum, attaining proficiency or better in mathematics by 2013 - 2014.

School Goal 1B: (Should be specific, measurable, and based on conclusions from Analysis of Program Components and Student Data pages)	
Increase the percent of students scoring "Meeting Standards" in grades 3-8 by 10% as measured by the SBAC.	
Student groups and grade levels to participate in this goal: All students in grades 3rd - 8th	Anticipated annual performance growth for each group: All grades will increase by 10%.
Means of evaluating progress toward this goal: Staff will review the aggregate SBAC scores for each grade level.	Data to be collected to measure academic gains: SBAC performance levels

Planned Improvement in Student Performance in Mathematics

Description of Specific Actions to Improve Education Practice in Mathematics	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>1. Alignment of instruction with content standards:</p> <p>The district has adopted the Common Core Standards. All teachers will be well versed in the specific mathematics standards for their grade level(s) and the pragmatics of carefully aligning their grade level curriculum, instruction, and assessment standards to their practice. Teachers meet to develop scope and sequence guides of the instructional materials and standards so that connections can be made-within and across years.</p> <p>Teachers will meet in grade level teams to develop and implement mathematics lessons aligned to the Common Core Standards. The work will develop a common understanding of standards and curriculum.</p>	Ongoing (Initial implementation - 8/2014	Professional development focused on the Math CCSS	\$12,000.00	LCFF Title I Title II Title III

Description of Specific Actions to Improve Education Practice in Mathematics	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>2. Use of standards-aligned instructional materials and strategies:</p> <p>The district has adopted the standards aligned program "Go Math" in mathematics as approved by CDE. Ongoing adoption will include selections from the CDE approved list, along with Board certification that all adoptions are standards based.</p>	<p>Ongoing (Initial implementation - 8/2014)</p>	<p>Complete purchase of CCSS Math adoption</p>	<p>\$28,000.00</p>	<p>LCFF</p>
<p>3. Extended learning time:</p> <p>Supplemental programs and services will be designed to offer support and services to all students. The district will provide a wide range of well integrated supplemental mathematics intervention and support programs based on scientific research in mathematics including:</p> <ul style="list-style-type: none"> • Class wide peer tutoring • Summer school mathematics classes • Before and/or After school Tutoring • Purchase supplemental materials 	<p>Ongoing (Initial implementation - 8/2014)</p>	<p>Host summer school to provide additional instruction for struggling students</p>	<p>\$30,000</p>	<p>LCFF Title I Title III</p>
<p>4. Increased access to technology:</p> <p>Content standards are supported through the integration of computer applications (i.e. Moby Max for Grades K-8)</p> <p>Use of Technology devices that support classroom lessons (i.e. ChromeBooks, iPads and laptops).</p> <p>Tipton Elementary will continue to support, update and improve technology through fiber optics (to increase bandwidth) for 2015-16 and cabling/network WiFi to increase wireless accessibility throughout the campus.</p> <p>Technology provides specific interventions to scaffold learning for ELL and special needs students as needed.</p>	<p>Ongoing (Initial implementation - 8/2014)</p>	<p>Provide students with access to technology and resources for student research and learning</p>	<p>\$125,000</p>	<p>LCFF Title III</p>

Description of Specific Actions to Improve Education Practice in Mathematics	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>7. Auxiliary services for students and parents (including transition from preschool, elementary, and middle school):</p> <p>The array of district program including; Title I, special education, and before and/or after-school tutoring will be coordinated to ensure synergy and alignment between programs based on grade level standards. Close relationships will be nurtured between Tipton ESD and Tulare Joint Union High School District to ensure smooth transitions between schools and programs.</p> <p>A Vice Principal / Projects Director will be hired to aid in the implementation of CCSS and support community outreach.</p> <p>Extended Day and Migrant Education Services for remedial migrant students.</p> <p>Tutoring provided by the ASES after school program.</p>	Ongoing (Initial implementation - 8/2014	Contract with TCOE for the following services: Nursing Social Worker	\$ 50,000	General Fund
	Ongoing (Initial implementation - 8/2014	Contract with Strathmore ESD for Counseling Services	\$36,000	LCFF
	Ongoing (Initial implementation - 8/2015	Hire a Vice Principal/Projects Director to aid in the implementation of CCSS and support community outreach	\$85,000	LCFF Title II
	Ongoing (Initial implementation - 8/2014	Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of CCSS	\$50,000.00	LCFF
	Ongoing (Initial implementation - 8/2014 Ongoing (Initial implementation - 8/2014	Migrant Extended Day ASES After School Program	\$150,000	Migrant Education ASES Grant

Description of Specific Actions to Improve Education Practice in Mathematics	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>8. Monitoring program effectiveness:</p> <p>Progress monitoring in all aspects of our academic programs will be accomplished via a comprehensive assessment system comprised of multiple measures of reading, literacy and math to complement the California SBAC assessment system. Progress in critical grade level standards will be measured for each student K-8 at least 2 times a year providing teachers with reliable and valid indicators of student progress towards grade level standards (e.g. phonemic awareness, oral reading fluency, reading comprehension, writing, math) Teachers will meet in regular grade level teams to analyze student data and plan interventions/support/ and program modifications based on assessed student needs.</p>	Ongoing (Initial implementation - 8/2014)	SchoolCity Data Management System	\$8,000	LFCC
	Ongoing (Initial implementation - 8/2014)	SBAC Test Results	No Cost	N/A

Description of Specific Actions to Improve Education Practice in Mathematics	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>9. Targeting services and programs to lowest-performing student groups:</p> <p>To enable Under performing students (all students scoring under the not meeting standards) to meet standards, the district provides several services such as daily interventions conducted by the students' teachers, small group instruction in reading, modifications in the regular classroom as designated by a student's IEP, and the hiring of instructional aides to work directly with students in their classrooms.</p> <p>Tipton Elementary also offers the use of their facilities, including bus and cafeteria service, to provide an after-school ASES program, which affords students in first through eighth grade additional instructional and tutoring time in language arts and math.</p> <p>Additional services provided also include a district Summer School for students that are not meeting grade level standards, or scoring a 1-3 on the CELDT.</p> <p>Implement state approved English Learner program for all LEP students.</p> <p>Provide after school Migrant Education Program that targets Migrant remedial reading and math students in grades K - 8.</p>	<p>Ongoing (Initial implementation - 8/2014</p>	<p>Host summer school to provide additional instruction for struggling students</p> <p>ASES After School Program</p> <p>Migrant Extended Day Program</p>	<p>\$30,000</p> <p>\$150,000</p>	<p>LCFF</p> <p>ASES Grant</p> <p>Migrant</p>
<p>10. Any additional services tied to student academic needs:</p> <p>The philosophy of the district is to link all appropriate services to assess student needs in an integrated or seamless system of support. Teachers regularly meet with the principal and other teachers to create integrated service delivery plans as student needs dictate. Other personnel are involved as appropriate such as; resource specialist, speech therapist, psychologists, social worker etc. to facilitate a coordinated approach to whatever services are required to support student success.</p>	<p>Ongoing (Initial implementation - 8/2014</p>	<p>Contract with Strathmore ESD for Counseling Services</p> <p>Contract with TCOE for Nurse Social Worker</p> <p>Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of CCSS</p>		<p>LCFF</p> <p>General Funds</p> <p>LCFF</p>

Performance Goal 2:

All limited - English - proficient students will become proficient in English and reach high academic standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.

School Goal 2: (Should be specific, measurable, and based on conclusions from Analysis of Program Components and Student Data pages)	
Increase the percent of Limited English Proficient Students scoring "Meeting Standards" in grades 3rd - 8th by 10% on the SBAC test in Math and ELA.	
Student groups and grade levels to participate in this goal: All EL students in grades 3 - 8	Anticipated annual performance growth for each group: A 10% growth on the SBAC
Means of evaluating progress toward this goal: Staff will review the aggregate SBAC scores for each grade level.	Data to be collected to measure academic gains: SBAC performance levels for grades 3rd - 8th

Planned Improvement in Programs for LEP Students and Immigrants (Title III)

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>1. The programs and activities to be developed, implemented, and administered and how the SSD will use these funds to meet all annual measurable achievement objectives described in Section 3122</p> <p>Bilingual instructional aides have been hired and trained to provide instruction and tutoring to ELLs. The district will provide intervention programs using scientifically researched curriculum and methods.</p> <p>Supplemental materials and web based programs will be provided to intensify instruction and to make grade level core curriculum more accessible. Such materials include the ESL components of textbooks, realia, visuals, manipulatives, Accelerated Reader, Lexia 5 etc. Additional professional development relative to ELLs will be offered to administrators, teachers, paraprofessionals and parents.</p>	Ongoing (Initial implementation - 8/2014)	Lexia Core 5 Accelerated Reader Staff Staff Development	\$150,000	LCFF Title III / I Migrant

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>2. How the SSD will hold elementary and secondary schools receiving funds under this subpart accountable for:</p> <ul style="list-style-type: none"> a. meeting the annual measurable achievement objectives described in Section 3122 b. making adequate yearly progress for limited - English - proficient students (Section 1111(b)(2)(B)) c. annually measuring the English proficiency of LEP students so that the students served develop English proficiency while meeting State Academic standards and student achievement (Section 1111(b)(1)) <p>a) District will use CELDT and SBAC scores to measure student performance. b) District will use state data to determine if students are reaching AMAO's.</p>	Principal, Teachers 2014-2015	CELDT Results SBAC Test Results	No Cost	LCFF Title II
<p>3. How the SSD will promote parental and community participation in LEP programs</p> <p>The school site notifies the parents/guardians in writing of their child's English and primary language proficiency assessment results and the program placement. The district provides full descriptions of the different educational program choices and of all the educational opportunities available to the student, as well as, descriptions of the educational materials to be used.</p> <p>TeleParent was also implemented to improve school parent communication. In addition, the school website also provides information for parents and the community.</p> <p>In addition, the district has a functioning English-Learner Advisory Committee meeting all legal requirements. This committee also serves to facilitate the dissemination of information, program plans, and objectives to parents and the community.</p>	Administration / Ongoing	TeleParent Website Aeries	\$10,000	General Fund LCFF Title I / III

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>4. How the SSD will provide high quality language instruction based on scientifically based research (per Sec. 3115(c)). The effectiveness of the LEP programs will be determined by the increase in:</p> <ul style="list-style-type: none"> - English proficiency - Academic achievement in the core academic subjects <p>1. The District provides high quality language instruction aimed at increasing English proficiency and academic achievement through: implementation of an EL and core curriculum that is standards based; quality staff development that addresses the needs of LEP students AND the effective use of the texts and materials; teaching fidelity to the adopted standards based texts and materials; and regular and ongoing examination of pupil assessment data for improved and adjusted teaching.</p> <p>2. Continuous monitoring of the instructional program by teachers and administrators.</p>	<p>Teachers, Instructional Aides Principal</p> <p>2014-2015</p>	<p>Replacement texts, supplemental materials, substitutes for classroom</p> <p>Certificated and classified costs</p>		
<p>5. High quality professional development for classroom teachers, principals, administrators, and other school or community - based personnel:</p> <p>a. designed to improve the instruction and assessment of LEP children</p> <p>The district will provide professional development that is ongoing, continuous, and coordinated to reach specific state standards and/or ELD standards. This training will be provided for administrators, teachers, paraprofessionals, and parents/community members as appropriate. Such activities include county workshops, a wide range of in-services including state adopted curriculum, guest speakers, and conferences.</p>	<p>Teachers, Administration / Ongoing</p>	<p>Professional Development</p>	<p>\$17,000.00</p>	<p>LCFF Title III</p>

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>7. Any:</p> <ul style="list-style-type: none"> a. tutorials and academic or vocational education for LEP students and/or b. intensified instruction <p>Each ELL student receives reading/language arts and English Language Development daily. The English Language Development is targeted to their specific level of English proficiency as determined by the CELDT.</p> <p>ELLs are also offered summer and other intervention opportunities to accelerate their acquisition of English.</p>	All Staff - Administration / Ongoing	<p>State and District adopted ELD standards-based Text</p> <p>Supplementary materials</p> <p>Bilingual aides</p> <p>Professional Development</p>	Previously Referenced	LCFF Title I/II/III
<p>8. How programs for English Learners are coordinated with other relevant programs and services</p> <p>School administrators, ELAC/DELAC work closely with other committees and county service personnel to ensure a synchronized program is offered to our ELLs.</p>	Administration / Ongoing			
<p>9. Any other activities designed to improve the English proficiency and academic achievement of LEP children</p> <p>The district will monitor the progress of ELLs by analyzing CELDT, SBAC, district benchmarks, teacher input, and student work to determine the specific and individual needs of each student. Students are then offered tutoring and intensified instruction relevant to their needs.</p>				

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>10. Community participation programs, family literacy services, and parent outreach and training activities provided to LEP children and their families -</p> <ul style="list-style-type: none"> a. To improve English language skills of LEP children b. To assist parents in helping their children to improve their academic achievement and becoming active participants in the education of their children <p>The district will collaborate with school site councils, ELAC/DELAC to obtain needs assessment results and update the programs and services offered.</p> <p>Parents are encouraged to participate in PTO, Back to School/Open House nights, SSC, ELAC/DELAC, and Parent-Teacher- Student Conferences. To encourage participation in these and other events, all notices are distributed in both English and Spanish and a Family Services Worker is used to make phone calls and home visits. The district has also utilizes TeleParent to improve school parent communication.</p> <p>Parent institutes and conferences relating to English Language Development, ELAC/DELAC training, and GATE are also made available to parents.</p>				

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>11. Efforts to improve the instruction of LEP children by providing for -</p> <ul style="list-style-type: none"> a. The acquisition or development of educational technology or instructional materials b. Access to, and participation in, electronic networks for materials, training, and communication c. Incorporation of the above resources into curricula and programs <p>During the school day all teachers and students have access to technology. Technology devices are in all classrooms. In addition, two computer labs are available and are accessible to all teachers on a sign-up basis.</p> <p>Staff development days focus on research based practices and curriculum aligned to state standards and district objectives. These in-services also focus on addressing diverse student needs, including those of GATE, RSP, and ELL students.</p> <p>Technology training including the use of technology to access student assessment information and training on effective implementation of technology into classroom lessons is offered through district personnel and the county office of education.</p> <p>Conferences and institutes that align to district goals and objective are approved for teachers to attend.</p>	<p>Administration / Ongoing</p> <p>All Staff / Ongoing</p> <p>Technology Technician / Ongoing</p>	<p>District Technology Computer Lab</p> <p>Technology Technician</p> <p>Consultants & Presenters</p>		<p>General Funds</p> <p>Title I/III</p> <p>LCFF</p>
<p>12. Other activities consistent with Title III or EIA/LEP funds</p> <p>N/A</p>				

Plans to Notify and Involve Parents of Limited - English - Proficient Students

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Required Activities				
<p>1. SSD informs the parent/s of an LEP student of each of the following (per Sec. 3302 of NCLB):</p> <p>a. the reasons for the identification of their child as LEP and in need of placement in a language instruction educational program</p> <p>The school site Principal, or designee, notifies the parents/guardians in writing (in a language they can understand) or orally (in a language they can understand if they are unable to understand the written notification) of their child's English and primary language proficiency assessment results and the program placement.</p>	Administration / Ongoing	Eagle Aeries	Previously Referenced	Title I/III
<p>b. the child's level of English proficiency, how such level was assessed, and the status of the student's academic achievement</p> <p>Parent outreach and advisory committees hold meetings to provide additional information to parents and review notification procedures and correspondence documents for feedback.</p>	Vice Principal / Projects	Professional Development		
<p>c. the method of instruction used in the program in which their child is or will be, participating, and the methods of instruction used in other available, programs, including how such programs differ in content, instruction goals, and use of English and a native language in instruction</p> <p>English learners with less than reasonable fluency in English are placed in structured English immersion for a period not normally intended to exceed one year. If they have not achieved a reasonable level of English proficiency at the end of the transition period, they may be re-enrolled unless the parents or guardians object. English learners with reasonable fluency in English are placed in an English language mainstream classroom.</p>	All Staff / Ongoing			
<p>d. how the program in which their child is, or will be participating will meet the educational strengths and needs of the child</p>				

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>e. how such program will specifically help their child learn English, and meet age appropriate academic achievement standards for grade promotion and graduation</p>				
<p>f. the specific exit requirements for such program, the expected rate of transition from such program into classrooms that are not tailored for limited English proficient children, and the expected rate of graduation from secondary school for such program if funds under this title are used for children in secondary schools</p> <p>To exit the program, the EL must pass the reclassification requirements as outlined in the ELL Master Plan.</p>				
<p>g. in the case of a child with a disability, how such program meets the objectives of the individualized education program of the child</p> <p>ELs, who are identified as learning disabled students, will be assigned according to their IEP.</p>				
<p>h. information pertaining to parental rights that includes written guidance detailing</p> <p>i. the right that parents have to have their child immediately removed from such program upon their request</p> <p>Tipton ESD sends parents a mailed letter in the fall detailing their parental right to have their child removed from the EL program.</p> <p>ii. the options that parents have to decline to enroll their child in such program or to choose another program or method of instruction, if available</p> <p>The parents are informed by the school in a mailed letter in the fall that they have the parental right to “opt out” their child from the EL program.</p>				

Describe the following specific activities addressing the use of Title III and/or EIA/LEP supplemental funds (note that the required activities must be addressed)	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
iii. the SSD assists parents in selecting among various programs and methods of instruction, if more than one program or method is offered by the SSD Tipton ESD only offers only one program using the SEI method of teaching				

Note:

Notifications must be provided to parents of students enrolled since the previous school year, not later than 30 days after the beginning of the school year. If students enroll after the beginning of the school year, parents must be notified within two weeks of the child being placed in such a program.

SSD Parent Notification Failure to Make Progress

If the SSD fails to make progress on the annual measurable achievement objectives, it will inform parents of a child identified for participation in such program, or participating in such program, of such failure not later than 30 days after such failure occurs.

Plans to Provide Services for Immigrants

Please describe the following IF the SSD is receiving or planning to receive Title III Immigrant supplemental funding (per Sec. 3115(e)).	Persons Involved and Timeline	Related Expenditures	Estimated Cost	Funding Source
Allowable Activities				
1. Family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children.				
2. Support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth.				
3. Provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth.				
4. Identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds.				
5. Basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services.				
6. Other instruction services designed to assist immigrant children and youth to achieve in elementary and secondary schools in the USA, such as programs of introduction to the educational system and civics education.				
7. Activities coordinated with community - based organizations, institutions of higher education, private sector entities, or other entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.				

Performance Goal 3:

By 2005 - 06, all students will be taught by highly qualified teachers.

Summary of Needs and Strengths for Professional Development

Based on a needs assessment of teacher data for your school/district, include a narrative that describes areas of needed professional development and areas where adequate professional development opportunities exist.

[Description of activities under Title II, Part A, Subpart 1, Grants to SSD]

Strengths	Needs
<ul style="list-style-type: none">• All twenty nine teachers have successfully completed the NCLB requirements to be classified as “highly qualified.”• All twenty nine teachers are fully credentialed and teaching in their subject area.• One hundred percent of our teachers are CLAD certified.• Beginning teachers participate in the BTSA induction program.• Teachers and paraprofessionals receive inservice on all newly adopted math curriculum.• Teachers, administrators, and paraprofessionals receive annual professional development to further enhance their instructional skills.	<p>Student achievement data indicates a need for additional training and professional development in the area of Language Arts, in particular the ability to meet the needs of low-achieving students in this area. As part of a district commitment to training all teachers in Language Arts, Tipton ESD has contracted with the Tulare COE to provide instructional expertise and support. In addition, all teachers are given release time to participate in local in-service and conference opportunities.</p>

Performance Goal 3:

By 2005 - 06, all students will be taught by highly qualified teachers.

<p>School Goal 3: (Should be specific, measurable, and based on conclusions from Analysis of Program Components and Student Data pages)</p> <p>By 2005 – 2006, all students were taught by highly qualified teachers.</p>	
<p>Student groups and grade levels to participate in this goal: All students in all grade levels will participate in this goal.</p>	<p>Anticipated annual performance growth for each group: Anticipated annual performance target will be to continue to have 100% highly qualified teachers.</p>
<p>Means of evaluating progress toward this goal: The screening of teacher hires and transfers for highly qualified status</p>	<p>Data to be collected to measure academic gains: Credential Information , School Assignment Information, Degree Information and NCLB Compliance Information</p>

Planned Improvements for Professional Development (Title II)

(Summarize information from district-operated programs and approved school-level plans)

Descriptions	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>1. How the professional development activities are aligned with the State's challenging academic content standards and student academic achievement standards, State assessments, and the curricula and programs tied to the standards:</p> <p>The district administration annually reviews data on professional needs based on criteria for highly qualified teachers.</p> <p>School and district professional goals are then outlined to assist district staff to move forward in achieving proficiency in standards for all students. Professional development activities are selected according to staff strengths and needs in relation to student achievement results.</p> <p>All content related professional development are standards based.</p>	<p>Administration / Annually</p> <p>Teachers/Ongoing</p>	<p>Professional Development</p>	<p>Previously Referenced</p>	<p>Title I,/II/III LCAP General Fund</p>

Descriptions	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>2. How the activities will be based on a review of scientifically based research and an explanation of why the activities are expected to improve student academic achievement:</p> <p>Professional development opportunities will be selected based on those topics and formats that have proven to have the greatest positive impact on teachers' ability to accelerate the learning of all students in the lowest performing groups. A system of professional development will be designed that is both coherent and differentiated based on teacher effectiveness and assignment. This system will focus on improving student achievement and resources will be concentrated where they are needed most. Successful teachers and principal will serve as demonstrators and coaches for those who are less successful.</p>	Administration / Teachers / Ongoing	No Extra Cost		
<p>3. How the activities will have a substantial, measurable, and positive impact on student academic achievement and how the activities will be used as part of a broader strategy to eliminate the achievement gap that separates low - income and minority students from other students:</p> <p>Student achievement results along with principal observations of daily lessons will determine the professional development needs of individual teachers. Teachers will then receive training in those areas, which show the greatest need and will have the greatest impact on student success. Teacher training is differentiated to address their individual needs and the needs of the student populations in their classroom.</p>	Teachers/As Needed	Professional Development	Previously Referenced	
<p>4. How the SSD will coordinate professional development activities authorized under Title II, Part A, Subpart 2 with professional development activities provided through other Federal, State, and local programs:</p> <p>To coordinate professional development activities the district superintendent holds administrator meetings twice a month to review professional development activities.</p>	Administration / Twice a Month	No extra cost		

Descriptions	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>5. The professional development activities that will be made available to teachers and principals and how the SSD will ensure that professional development (which may include teacher mentoring) needs of teachers and principals will be met:</p> <p>Teachers will be given time to collaborate and focus on coordinating the teaching and assessing of state standards in the various content areas. Teacher collaboration time will focus on selecting benchmark assessments, a joint review of student work on those assignments, and planning for revising, reviewing, re-teaching, and achieving mastery of each standard.</p>	Teachers / Ongoing	Substitutes for Teacher Release time Staff Development Days	Previously referenced No Extra Cost	
<p>6. How the SSD will integrate funds under this subpart with funds received under part D that are used for professional development to train teachers to integrate technology into curricula and instruction to improve teaching, learning, and technology literacy:</p> <p>The administration and the technology committee will monitor staff development by evaluating the extent at which teachers and staff members are progressing in their level of technology proficiency. This will be determined by examining the technology survey teachers complete each year and charting progress. In addition, staff development will be monitored by examining lesson plans and through teacher evaluations to determine the extent to which technology is integrated into their standards based lessons.</p>	Administration and Technology Committee/Ongoing	No Extra Cost		ERATE
<p>7. How students and teachers will have increased access to technology; and how ongoing sustained professional development for teachers, administrators, and school library media personnel will be provided in the effective use of technology. (Note: A minimum of 25% of the Title II, Part D Enhancing Education through Technology funding must be spent on professional development.):</p> <p>During the school day all teachers and students have access to technology. Computers/laptops, Chrome Books and/or iPads are in all classrooms. In addition, two computer labs can accommodate an entire class and are accessible to all teachers on a sign-up basis. In grades third through eighth grade, there is one Chrome Book per student.</p>	Teachers / Ongoing Librarian /Computer Technicians/Daily	Librarians / Computer Technicians		LCAP

Descriptions	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>8. How the SSD, teachers, paraprofessionals, principals, other relevant school personnel, and parents have collaborated in the planning of professional development activities and in the preparation of the LEA Plan:</p> <p>Under the guidance of the district Superintendent, Principal, the Vice Principal/Projects, Teachers, Paraprofessionals, Parents, Community Members, Representatives from various county organizations and Students meet as part of regularly scheduled advisory committee meetings and have input as to the planning of professional development and preparation of the SSD plan and district level plans.</p>	<p>Various Committee Members/As scheduled</p>			
<p>9. How the SSD will provide training to enable teachers to:</p> <ul style="list-style-type: none"> • Teach and address the needs of students with different learning styles, particularly students with disabilities, students with special learning needs (including students who are gifted and talented), and students with limited English proficiency; • Improve student behavior in the classroom and identify early and appropriate interventions to help all students learn; • Involve parents in their child's education; and • Understand and use data and assessments to improve classroom practice and student learning. <p>Weekly teacher collaboration time is scheduled and focuses on selecting benchmark assessments and coordinating instruction to achieve mastery of grade-level standards. Teachers' meetings are also held twice monthly to provide current assessment results and training on curriculum and instructional strategies.</p>	<p>Teachers / Weekly and Monthly</p>	<p>Professional Development</p>		

Descriptions	Persons Involved/ Timeline	Related Expenditures	Estimated Cost	Funding Source
<p>10. How the SSD will use funds under this subpart to meet the requirements of Section 1119:</p> <p>The district works in conjunction with local colleges, universities and the Tulare County Office of Education to assist teachers who are not fully credentialed to enter into an intern program and complete the necessary requirements. The district salary schedule also allows for incentives for continuing education by earning additional college credits and advanced degrees. In addition, the district participates in BTSA as part of its induction plan for new teachers.</p> <p>Title II funds will be used to provide teachers, paraprofessionals, administration with appropriate and adequate professional growth activities and support in accordance with the requirements of Section 1119.</p>	<p>Administration</p> <p>Teachers</p> <p>Paraprofessionals</p>	<p>Professional Development</p> <p>Support Provider</p> <p>Substitutes for teacher release time</p>		<p>Title I, II and III</p> <p>LCAP</p>

Performance Goal 4:

All students will be educated in learning environments that are safe, drug - free, and conducive to learning.

Environments Conducive to Learning (Strengths and Needs)

Please provide a list of the SSD's strengths and needs regarding how students are supported physically, socially, emotionally, intellectually, and psychologically in environments that are conducive to learning, along with the SSD's strengths and needs regarding student barriers to learning (e.g., attendance, mobility, and behavior).

Strengths	Needs
<p>The district has a clearly outlined vision for a positive school learning environment and a strategic plan as outlined by the School Safety Plan. This also includes well defined emergency procedures and opportunities for practice drills.</p> <p>The district has a strongly enforced and well publicized, progressive discipline policy.</p> <p>A variety of school and county support services are available to create and maintain a positive and safe learning environment. This includes ASES After School Program, Kiwanis, Student Council, Character Counts, a school psychologist, ATOD&V curriculum and health curriculum provided by the school nurse.</p> <p>Administrators and staff support the idea that emotional, psychological and social needs of students are intrinsically related to academic achievement and promote this approach when making decisions affecting each school site.</p> <p>Parents are provided with regular information through the "District Rights and Responsibilities", through district newsletters, the district website, and through parent meetings.</p> <p>The facilities are well maintained and classrooms have been modernized to facilitate learning. In addition, video cameras are installed to increase safety for all students, as well as, to maintain the campus environment. Activities such as extracurricular and social skills curriculum are in place to aid in the social development of our students.</p>	<p>Curriculum will continue to be implemented on the topic of bullying and teasing to ensure all students feel safe at school.</p> <p>Additional opportunities for students to participate in decision making, program development, and leadership opportunities among their peers needs to be established.</p> <p>Additional extracurricular and community based activities need to be established to give students activities to participate in after school and deter behavior problems including the use of drugs and alcohol.</p>

Environments Conducive to Learning (Activities)

Please list the activities or programs supported by all NCLB or state funded programs that the LEA will implement to support students physically, socially, emotionally, intellectually, and psychologically in environments that are conducive to learning. Include programs and strategies designed to address students' barriers to learning (e.g. attendance and behavior). Include a copy of the SSD's code of conduct or policy regarding student behavior expectations.

Activities

- A school safety plan has been established.
- Well defined emergency procedures and opportunities for practice drills exist at all school sites.
- Following services are utilized throughout the school Student Council, a school psychologist and social worker, ATOD&V curriculum, and health curriculum provided by the school nurse.
- A range of school programs operate within the district including an after school homework and enrichment program, tutoring, band, and ASES.
- A strongly enforced and well publicized, progressive discipline policy is in place.
- The school site council provides funds for students and staff to attend leadership activities outside of school hours.
- Parents are provided with regular information through the “District Rights and Responsibilities”, through district newsletters, the district website, and through parent meetings.
- Student attendance is monitored and students are referred to SARB when necessary.

Needs and Strengths Assessment (4115(a)(1)(A))

Based on data regarding the incidence of violence and alcohol, tobacco, and other drug use in the schools and communities to be served, and other qualitative data or information, provide a list of the SSD’s strengths and needs related to preventing risk behaviors.

Strengths	Needs
<p>There is ongoing data collection on ATODV through the California Healthy Kids Survey. Additional information is also kept regarding attendance and discipline problems.</p> <p>A safe school plan has been created. Technology upgrades in communication and monitoring have been completed, including administrative cell phones campus video cameras, TeleParent (Notification Technology: a mass notification service) and a school wide broadcast system.</p> <p>A variety of school and county support services are available to create and maintain a positive and safe learning environment. This includes ASES, a school psychologist and social worker, ATOD&V curriculum, and health curriculum provided by the school nurse.</p>	<p>Teacher training in strategies for integrating ATOD education into the curriculum at all levels needs to be enhanced.</p> <p>Materials and lessons addressing bullying and teasing need to be addressed more aggressively.</p> <p>Youth development projects such as service learning, advocacy projects, peer programs, etc. need to be created.</p>

Performance Goal 4:

All students will be educated in learning environments that are safe, drug - free, and conducive to learning.

Safe and Drug Free Schools and Communities (SDFSC) and Tobacco Use Prevention Education (TUPE)

Prevention Program Performance Indicators (4115(a)(1)(B))

The SSD is required to establish a biennial goal for all of the performance indicators listed below. List specific performance indicators for each grade level served, and for each listed measure, as well as the date of, and results from, the baseline administration of the Healthy Kids Survey:

Alcohol, Tobacco, Other Drug Use, and Violence Prevention Performance Measures from the California Healthy Kids Survey	Most Recent Survey date: 2012-2013 Baseline Data	Biennial Goal (Performance Indicator)
The percentage of students that have ever used cigarettes will decrease biennially by:	5th: 5% 7th: 5%	5th: 2% 7th: 2%
The percentage of students that have used cigarettes within the past 30 days will decrease biennially by:	7th: 0% 9th: N/A% 11th: N/A%	7th: 0% 9th: N/A% 11th: N/A%
The percentage of students that have used marijuana will decrease biennially by:	5th: 0% 7th: 3%	5th: 0% 7th: 1%
The percentage of students that have used alcohol within the past 30 days will decrease biennially by:	7th: 0% 9th: N/A% 11th: N/A%	7th: 0% 9th: N/A% 11th: N/A%
The percentage of students that have used marijuana within the past 30 days will decrease biennially by:	7th: 0% 9th: N/A% 11th: N/A%	7th: 0% 9th: N/A% 11th: N/A%
The percentage of students that feel very safe at school will increase biennially by:	5th: 84% 7th: 70% 9th: N/A% 11th: N/A%	5th: 90% 7th: 85% 9th: N/A% 11th: N/A%
The percentage of students that have been afraid of being beaten up during the past 12 months will decrease biennially by:	7th: 81% 9th: N/A% 11th: N/A%	7th: 90% 9th: N/A% 11th: N/A%

Truancy Performance Indicator		
The percentage of students who have been truant will decrease annually by from the current LEA rate shown here. Note: Calculate the percentage in the LEA by tallying the number of students who have been classified as truant during the school year per Education Code Section 48260.5, and dividing that total by the CBEDS enrollment for the same	%	%
Protective Factors Performance Measures from the California Healthy Kids Survey	Most recent date: 2013-2014 Baseline Data	Biennial Goal (Performance Indicator)
The percentage of students that report high levels of caring relationships with a teacher or other adult at their school will increase biennially by:	5th: 80% 7th: 75% 9th: N/A% 11th: N/A%	5th: 85% 7th: 80% 9th: N/A% 11th: N/A%
The percentage of students that report high levels of high expectations from a teacher or other adult at their school will increase biennially by:	5th: 90% 7th: 90% 9th: N/A% 11th: N/A%	5th: 94% 7th: 93% 9th: N/A% 11th: N/A%
The percentage of students that report high levels of opportunities for meaningful participation at their school will increase biennially by:	5th: 80% 7th: 75% 9th: N/A% 11th: N/A%	5th: 85% 7th: 85% 9th: N/A% 11th: N/A%
The percentage of students that report high levels of school connectedness at their school will increase biennially by:	5th: 75% 7th: 69% 9th: N/A% 11th: N/A%	5th: 80% 7th: 75% 9th: N/A% 11th: N/A%

Other Performance Measures

List below any other performance measures and performance indicators the LEA has adopted specific to its prevention programs (drug, violence, truancy, school safety, etc.). Specify the performance measure, the performance indicator goal, and baseline data for that indicator.

LEA Specified Performance Measures N/A (Process to Collect Data)	Performance Indicator Goal	Baseline Data

Science Based Programs (4115 (a)(1)(C))

The LEA must designate and list the science - based programs (programs proven by science to effectively prevent tobacco use, alcohol use, other drug use, and violence) selected from Appendix C. From Appendix C, list the scientifically based programs the LEA will adopt and implement to serve 50 percent or more of the students in the target grade levels. Indicate below your program selections, and provide all other requested information.

Program 1
Science Based Program Name: Program ATODV Focus: Target Grade Levels: Target Population Size: Purchase Date: Staff Training Date: Start Date:
Program 2
Science Based Program Name: Program ATODV Focus: Target Grade Levels: Target Population Size: Purchase Date: Staff Training Date: Start Date:
Program 3
Science Based Program Name: Program ATODV Focus: Target Grade Levels: Target Population Size: Purchase Date: Staff Training Date: Start Date:

Research - based Activities (4115 (a)(1)(C))

Based on the research cited in Appendix D, check the box for each activity the LEA will implement as part of the comprehensive prevention program and provide all other requested information.

Activities	Program ATODV Focus	Target Grade Levels
X After School Programs		1-8
X Conflict Mediation/Resolution		
X Early Intervention and Counseling		K - 8
Environmental Strategies		
X Family and Community Collaboration		K - 8
Media Literacy and Advocacy		
X Mentoring		K - 8
X Peer - Helping and Peer Leaders		K - 8
X Positive Alternatives		4-8
School Policies		
X Service - Learning/Community Service		K - 8
Student Assistance Programs		
X Tobacco - Use Cessation		K - 8
X Youth Development Caring Schools Caring Classrooms		
Other Activities		

Promising or Favorable Programs (4115 (a)(3))

The LEA may - but is not required to - designate and list the promising or favorable programs (programs whose effectiveness is not as strongly established though scientific evidence) selected from Appendix E. From Appendix E, list the promising or favorable programs the LEA will adopt and implement to serve 50 percent or more of the students in the target grade levels. Indicate below your program selections, and provide all other requested information.

Program 1
Promising Program Name: Program ATODV Focus: Target Grade Levels: Target Population Size: Purchase Date: Staff Training Date: Start Date:
Program 2
Promising Program Name: Program ATODV Focus: Target Grade Levels: Target Population Size: Purchase Date: Staff Training Date: Start Date:
Program 3
Promising Program Name: Program ATODV Focus: Target Grade Levels: Target Population Size: Purchase Date: Staff Training Date: Start Date:

Waiver to Adopt Promising or Favorable Programs not listed in Appendix E:

Check the box below if the LEA will submit an application for waiver in order to include other promising or favorable programs not found in Appendix E. Programs not listed in Appendix E will be considered on a case - by - case basis. The LEA must demonstrate that the program for which a waiver is requested is legitimately innovative or demonstrates substantial likelihood of success. The CDE will provide under separate cover additional information and the forms for submitting a waiver request.

Analysis of Data for Selection of Programs and Activities (4115 (a)(1)(D))

For each selected Appendix C programs or Appendix D activities, provide a brief narrative rationale based on the SSD's analysis of CSS, CHKS, and CSSA data related to why the LEA selected these programs and activities for implementation.

The district will implement the following program: "Positive Action". These programs were selected in conjunction with the Tulare County consortium after an extensive review and analysis of local data to determine the best programs to meet the needs of our students. Positive Action was selected for the K - 8 grade levels after reviewing the Healthy Kids Survey Reports and school discipline records. School personnel were concerned about (1) academic performance, since a high percentage of our students fall below the 50th percentile in math and reading, and (2) the behavior of our students at school and in the community. A concern for these issues clearly exists, as does a concern regarding students' motivation toward learning and positive peer relationships. Positive Action matched our needs in all of these areas since this program focuses on building "caring communities of learners," raising academic achievement levels, and decreasing ATOD use.

Evaluation and Continuous Improvement (4115 (a)(2)(A))

Provide a description for how the LEA will conduct regular evaluations of the effectiveness of the SSD's alcohol, tobacco, other drug use and violence prevention program. Describe how the results of the evaluation will be used to refine, improve and strengthen the program.

The district conducted the California Healthy Kids Survey which began in the 1998-1999 school year and continues to do so every other year as required. As ATVOD curriculum is introduced and taught to students in the district, they will complete pre/posttest to assess changes in knowledge, attitude, and intentions to use ATOD and participate in violent acts. A needs assessment will be administered each year to staff and parents regarding ATOD and all other district programs. We will also continue to ask our local enforcement agency and county personnel to provide information they may know concerning ATODV. These agencies will provide assistance in identifying the needs of students, parents, families, and the community in general.

Use of Results and Public Reporting (4115 (a)(2)(B))

Describe the steps and timeline the LEA will use to publicly report progress toward attaining performance measures for the SDFSC and TUPE programs. Describe how the evaluation results will be made available to the public including how the public will be provided notice of the evaluation result's availability.

- Baseline CHKS data was collected during the 1998-1999 school year and progress data is collected in subsequent years.
- Prevention and Life skills curriculum was purchased in conjunction with the Tulare County Office of Education.
- County staff will make the curriculum and training available and the district will began implementation.
- Before each series of lesson pre-test information will be collected regarding ATVOD knowledge, attitudes, and intentions.
- After each series of lesson post-test information will be collected regarding changes in ATVOD knowledge, attitudes, and intentions.
- Staff and parents will complete a needs assessment each year.
- This information will be presented to the local school board.
- A summary of the report will be made available to parents and community members through district newsletters and the district website.

Mandatory Safe and Drug Free Schools and Communities (4114(d)(2)(E))

Briefly describe how SDFSC funded program services will be targeted to the SSD's schools and students with the greatest need. (Section 4114 [d][3])

The District operates under the School Wide Title I Program; therefore all students are classified as high need. Students at the greatest risk and thus targeted for additional assistance include English Language Learners, Migrant students, Foster Youth, those having learning disabilities, those with emotional or mental health problems, and those receiving discipline referrals.

The following approach is taken to assist those students with the greatest needs:

- (1) Early identification and intervention services with counselors from community based organizations
- (2) Outreach programs, coordinated with auxiliary services, for high risk families and students
- (3) After school and pull-out activities that focus on academic tutoring, mentoring, athletics, and other positive activities
- (4) A referral system for family counseling and support services.
- (5) Student Study Team is used to analyze the particular needs of individual students especially who may have problems in multiple areas.

Coordination of All Programs (4114 (d)(2)(A))

Provide a detailed, but brief, explanation of how the LEA will coordinate SDFSC funded alcohol, tobacco, other drug and violence prevention programs with other federal state and local prevention programs.

The district operates as part of a consortium for school districts in Tulare County. The County Office of Education provides curriculum, training, and support staff personnel as part of this consortium.

TESD receives funds under TUPE grades 4-8 entitlement based formula grants. These funds are used to receive services under the above mentioned consortium. In addition, TESD receives funds under Title IV, Part A (Innovative Education Strategies). These funds will be used to supplement the ATVOD programs and provide professional development to staff members directly involved in instructing or tutoring our highest risk students.

Additionally, various councils and committees including School Site Council, the ELAC/DELAC and the administration examine common elements of each goal that ensure effective teaching strategies and the promotion and retention of highly qualified teachers, as this will also lead to a coordination of prevention efforts

Parent Involvement (4115 (a)(1)(e))

Provide a brief, but detailed, description of the parent involvement and describe the parent notification procedures used to meet requirements under NCLB Title IV, Part A - SDFSC program.

Parent involvement opportunities exist at many levels at TESD, including planning and designing programs, implementing strategies as volunteers in the classrooms, after school, and on committees such as School Site Council, ELAC and DELAC. Parents are recruited from all ethnic and socioeconomic groups in our district to be representatives on the above committees. Parents also have the opportunity to participate in the Migrant Parent meetings held regularly in the district.

Regular communications are distributed to parents in both English and Spanish and cover a variety of topics including beginning of the year welcome packets, monthly parent newsletters, notifications of all meetings and school events, school calendars, and student assessment and grade reports. School Accountability Report Cards are made available to parents and the Annual Rights Notification to Parents is distributed each school year and available as requested and are located on the District Web site.

Other notification procedures on such issues as parent choice options and safe school status are in place to meet the required timelines indicated by No Child Left Behind. At the beginning of each school year, the district Superintendent sends notice to parents of their right to request information regarding the professional qualifications of their child's teacher and that they will be notified if their child is being taught by a teacher who is not highly qualified according to the requirements of NCLB.

TUPE Services for Pregnant Minors and Minor Parents (H&SC 104460)

Describe the TUPE services and referral procedures for pregnant minors and minor parents enrolled in the LEA and how they will be provided with tobacco - use prevention services. Include students participating in programs such as the California School Age Families Education (Cal - SAFE) program, the Adolescent Family Life Program (AFLP) administered through the Department of Health Services, and the Cal - Learn program administered by the Department of Social Services.

TESD has established the following procedures in case there is ever a pregnant minor on campus:

Our site counselor will assess what services are needed including whether the minor uses ATOD or has family members who use ATOD. Since our district is a K-8, we do not provide specific services on site, but operate a coordinated counseling team, which coordinates services with county based organizations. These organizations provide cessation counseling on a one-to-one basis and/or refer the minors to such groups as those run by the American Lung Association. The school counselor provides case management to the adolescent assuring these linkages are completed and follow up is provided.

TUPE Funded Positions (Health & Safety Code 104420(b)(3))

Provide full time equivalent (FTE) staffing configuration for all TUPE funded positions. (Health and Safety Code section 104420 [b](3))

Position/Title	Full Time Equivalent
The district is part of a consortium operated by Tulare County Office of Education, which receives all district TUPE funds.	N/A

**Performance Goal 5:
All students will graduate from high school.**

Planned Improvements: High School Graduation Rates, Dropouts, and AP

This section of the plan is intended to reflect the SSD's efforts to reduce the percentage of students dropping out of school, and therefore, increase the percentage of students who graduate from high school. Also include a description below of the SSD's efforts to ensure that all students have equal access to advanced placement (AP) opportunities. *This page does not apply to districts with no secondary students.*

N/A

5.1 (High School Graduates)	
Activities/Actions	
Students Served	
Timeline/ Person(s)	
Benchmarks/ Evaluation	
Funding Source	
5.2 (Dropouts)	
Activities/Actions	
Students Served	
Timeline/ Person(s)	
Benchmarks/ Evaluation	
Funding Source	
5.3 (Advanced Placement)	
Activities/Actions	
Students Served	
Timeline/ Person(s)	
Benchmarks/ Evaluation	
Funding Source	

Additional Mandatory Title I Descriptions

Please include in the space below the following descriptions mandated by NCLB legislation. If the SSD has already included any of the descriptions, they do not need to be provided again here; please indicate the page number or section of the Plan where this information is included.

Please provide a general description of the nature of the programs to be conducted by the SSD under Sections 1114, "Schoolwide Programs," and/or Section 1115, "Targeted Assistance Schools." All ten of the required components must be addressed.

For more information on Schoolwide, please go to <http://www.cde.ca.gov/sp/sw/rt>.

For Targeted Assistance go to <http://www.cde.ca.gov/sp/sw/rt/tasinfo.asp>.

Schoolwide Programs (SWP) - Resources to Upgrade the Entire Educational Program	
<p>For schoolwide programs (SWP), describe how the SSD will help schools to bring together all resources to upgrade the entire educational program at the school and include assistance in activities such as:</p> <ul style="list-style-type: none">• A comprehensive needs assessment of the entire school in relation to state standards. Schoolwide reform strategies that provide opportunities for all children to meet state standards.• Effective methods and instructional strategies based on scientifically - based research.• Strategies that give primary consideration to extended learning time, extended school year, before and after school and summer programs.• Proven strategies that address the needs of historically under served students, low achieving students, and those at risk of not meeting state standards.• Instruction by highly qualified teachers and strategies to attract and keep such teachers.• High quality and ongoing professional development for teachers, principals, paraprofessionals, and if appropriate, pupil services personnel, parents and other staff.• Strategies to increase parental involvement.• Assistance to preschool children in transitioning from early childhood programs to elementary school programs.• Timely and effective additional assistance to students who experience difficulty mastering state standards.	<p>Tipton Elementary School District is school-wide Title I program school.</p> <p>Title I funds must supplement the basic program, so that if these funds were to be eliminated, the core instructional program would remain intact. Such services provided by Title I programs include supplemental materials to support the core academic curriculum, tutoring assistance to provide additional instruction and increased learning time, counseling and pupil services, mentoring, college and career awareness programs and information, summer and during the school year intervention, and parent outreach and education.</p>

Targeted Assistance Programs (TAS) - Student Identification	
<p>For targeted assistance programs (TAS), describe how the SSD will help schools to identify participating students most at risk of failing to meet state standards and help those students to meet the State's challenging academic standards. The description should include activities such as:</p> <ul style="list-style-type: none"> • Effective methods and instructional strategies based on scientifically - based research. • Strategies that give primary consideration to extended learning time, extended school year, before and after school and summer programs. • Strategies that minimize removing children from the regular classroom during regular school hours for instruction. • Instruction by highly qualified teachers. • Professional development opportunities for teachers, principals, and paraprofessionals, including if appropriate, pupil services personnel, parents, and other staff. • Strategies to increase parental involvement. 	N/A

Please describe how teachers, in consultation with parents, administrators, and pupil services personnel in targeted assistance schools under Section 1115, "Targeted Assistance Schools," will identify the eligible children most in need of services under this part. **Please note that multiple, educationally related criteria must be used to identify students eligible for services.** Where applicable, provide a description of appropriate, educational services outside such schools for children living in local institutions for neglected or delinquent children in community day school programs, and homeless children.

Targeted Assistance Programs (TAS) - Student Identification	
<p>Describe who is involved and the criteria used to identify which students in a targeted assistance school will receive services. The criteria should:</p> <ul style="list-style-type: none"> • Identify children who are failing or most at risk of failing to meet the state academic content standards. • Use multiple measures that include objective criteria such as state assessments, and subjective criteria such as teacher judgment, parent interviews and classroom grades. • Include solely teacher judgment, parent interviews and developmentally appropriate measures, if the district operates a preschool through grade 2 program with Title I funds. 	N/A
<p>The description should include services to homeless children, such as the appointment of a district liaison, immediate enrollment, transportation, and remaining in school of origin.</p>	N/A
<p>The description should include services to children in a local institution for neglected or delinquent children and youth or attending a community day program, if appropriate.</p>	N/A

Please describe the actions the SSD will take to obtain assistance if identified under Section 1116, "Academic Assessment and Local Educational Agency and School Improvement," as in need of improvement. Note that the federal guidance indicates that in the case of direct - funded charter schools, the charter authorizer should play a role in providing this assistance.

Program Improvement (PI) - Seeking Technical Assistance	
<p>If the SSD is a PI school(s), describe technical assistance activities the SSD will obtain, such as the following:</p> <ul style="list-style-type: none"> • Assistance in developing, revising, and implementing the school plan. • Analyzing data to identify and address problems in instruction, parental involvement, professional development and other areas. • Assistance in implementing proven and effective strategies that will address the problems that got the school identified as PI and will get the school out of PI. • Assistance in analyzing and revising the school budget so the school's resources are used effectively. 	<p>The district will assist low achieving schools through an analysis of data, curriculum, programs offered and budgets. Using all available data and input from all stakeholders, including those ascertained from the annual needs assessments; the Single School District Plan will be revised to strengthen the core academic subjects and address specific academic issues. All revisions will be based on scientifically based research and be relevant to the specific needs of our student population. The district will then provide additional professional development opportunities to their staff members that directly address the academic achievement problems of that school site. This professional development will include training for teachers and paraprofessionals, as well as, opportunities for parent education. In addition, Administrators will receive training on monitoring effective instructional strategies and will provide coaching and mentoring to teachers. The school site will continually evaluate its progress towards measurable objectives by examining state and local testing results and other assessment measures. This data will be further disaggregated to ensure continuous and substantial progress is being made by each group of low performing students. The school site will incorporate before school, after school and summer intervention sessions to help low performing students.</p>

Please describe the actions the LEA will take to implement public school choice with paid transportation and Supplemental Educational Services, consistent with the requirements of Section 1116, "Academic Assessment and Local Educational Agency and School Improvement."

Program Improvement (PI) - Parent Notification	
<p>Describe the process for parent notification of the school's identification as PI, including notification of the right for students to transfer to another school that is not PI with paid transportation, and the right to receive supplemental services.</p>	<p>If a school in the LEA receives program improvement designation the parents will be notified, in writing, in a language they understand, and by the superintendent of the district, of our school's designation including if it is in program improvement, corrective action, or restructuring status. They will also be notified of what that status means in comparison with other schools in the district and state, and the reasons for that status.</p> <p>In this letter, the parents will receive information concerning what the school is doing to address the achievement problems, as well as, what the district and state are doing to help the school and how the parents can become involved in helping the improvement of the school.</p> <p>Under the provisions of NCLB, if the school falls into program improvement (PI) the parents will be informed of their option to exercise school choice for their child and the guidelines for acquiring these services - including information regarding paid transportation. If the option to transfer to another school is not possible or if the school remains in program improvement status, parents will also receive notification of the availability of supplemental services and a listing of the qualified providers. This information will be disseminated to parents in sufficient time to allow them to select the appropriate choice for their child, and not later than 30 days after failure to make AYP occurs.</p>

Program Improvement (PI) - Parent Notification

<p>Describe how the SSD will provide school choice and supplemental services to eligible children, including the selection of the children to receive services.</p>	<p>Under the provisions of NCLB, if the school falls into program improvement (PI) the parents will be informed of their option to exercise school choice for their child and the guidelines for acquiring these services - including information regarding paid transportation. If the option to transfer to another school is not possible or if the school remains in program improvement status, parents will also receive notification of the availability of supplemental services and a listing of the qualified providers. This information will be disseminated to parents in sufficient time to allow them to select the appropriate choice for their child, and not later than 30 days after failure to make AYP occurs.</p> <p>Eligible students will be defined as those who attend public schools that have been identified as PI schools in Years 2-5 and who are from a low-income family as determined by the free and reduced lunch program.</p>
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Please describe the strategy the SSD will use to coordinate programs under Title I with programs under Title II to provide professional development for teachers and principals, and, if appropriate, pupil services personnel, administrators, parents, and other staff, including LEA - level staff in accordance with Section 1118, "Parental Involvement," and Section 1119, "Qualifications for Teachers and Paraprofessionals."

Highly Qualified Teachers

<p>Describe the SSD's strategies for coordinating resources and efforts to help schools retain, recruit and increase the number of highly qualified teachers, principals, and other staff.</p>	<p>On an annual basis, the district superintendent and principal determine hiring needs for the subsequent school year. To recruit qualified teachers the administrators attend the Tulare County Office of Education Teacher Fair. While there they meet, interview and recruit new teachers. Other employees are recruited through advertisements in newspapers, EDJOIN and word of mouth.</p>
<p>Describe the SSD's strategies for coordinating resources and efforts to prepare parents to be involved in the schools and in their children's education.</p>	<p>On an annual basis, the district superintendent and principal determine hiring needs for the subsequent school year. To recruit qualified teachers the administrators attend the Tulare County Office of Education Teacher Fair. While there they meet, interview and recruit new teachers. Other employees are recruited through advertisements in newspapers, EDJOIN and word of mouth.</p>

Coordination of Educational Services

In the space below, please describe how the LEA will coordinate and integrate educational services at the LEA or individual school level in order to increase program effectiveness, eliminate duplication, and reduce fragmentation of the instructional program. Include programs such as: Even Start; Head Start; Reading First; Early Reading First and other preschool programs (including plans for the transition of participants in such programs to local elementary school programs; services for children with limited English proficiency; children with disabilities; migratory children; neglected or delinquent youth; Native American (Indian) students served under Part A of Title VII; homeless children; and immigrant children.

Increasing Program Effectiveness

Describe how the SSD will coordinate and integrate educational services to increase program effectiveness, eliminate duplication, and reduce fragmentation of the instructional program, including programs such as:

- a. Even Start
- b. Head Start
- c. Reading First
- d. Early Reading First
- e. Other preschool programs
- f. Services for children that are migratory, neglected or delinquent, Native American (Title VII, Part A), homeless, immigrant, and limited - English proficient, and children with disabilities.

Compare to programs listed on Page 11 of the SSD Plan to determine if all active programs have been addressed.

The LEA regularly seeks the input of teachers, administrators, councils, committees, parents, and community members (e.g., committees for Limited English Proficient students, state compensatory education, gifted and talented education, special education, etc.) when writing plans and setting goals for the various programs in the district. This input also acts as a way to overlap and coordinate policy, procedures and strategies into, through and beyond each individual program's plan, thus providing continuity throughout the districts' programs.

Part III

Assurances and Attachments

Assurances

Signatures

School Site Council Recommendations and Assurances

Appendices

Appendix A: California's NCLB Performance Goals and Performance Indicators

Appendix B: Links to Data Web sites

Appendix C: Science - Based Programs

Appendix D: Research - based Activities

Appendix E: Promising or Favorable Programs

Appendix F: School and Student Performance Data Forms

Assurances

To assure the SSD's eligibility for funds included in this Plan, the Superintendent must provide an original signature below attesting to compliance with all of the following statements.

General Assurances

1. Each such program will be administered in accordance with all applicable statutes, regulations, program plans, and applications.
2. The SSD will comply with all applicable supplement not supplant and maintenance of effort requirements.
3. (a) The control of funds provided under each program and title to property acquired with program funds will be in a public agency, a non - profit private agency, institution, organization, or Indian tribe, if the law authorizing the program provides for assistance to those entities; (b) the public agency, non - profit private agency, institution or organization, or Indian tribe will administer the funds and property to the extent required by the authorizing law.
4. The SSD will adopt and use proper methods of administering each such program, including - (a) the enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out each program; and (b) the correction of deficiencies in program operations that are identified through audits, monitoring, or evaluation.
5. The SSD will cooperate in carrying out any evaluation of each such program conducted by, or for, the State educational agency, the Secretary, or other Federal officials.
6. The SSD will use such fiscal control and fund accounting procedures as will ensure proper disbursement of, and accounting for, Federal funds paid to the applicant under each such program.
7. The SSD will - (a) submit such reports to the State educational agency (which shall make the reports available to the Governor) and the Secretary as the State educational agency and Secretary may require to enable the State educational agency and Secretary to perform their duties under each such program; and (b) maintain such records, provide such information, and afford such access to the records as the State educational agency (after consultation with the Governor) or the Secretary may reasonably require to carry out the State educational agency's or the Secretary's duties.
8. The SSD has consulted with teachers, school administrators, parents, and others in the development of the local consolidated application/SSD Plan to the extent required under Federal law governing each program included in the consolidated application/SSD Plan.
9. Before the application was submitted, the SSD afforded a reasonable opportunity for public comment on the application and considered such comment.
 - a. The SSD will provide the certification on constitutionally protected prayer that is required by section 9524.
10. The SSD will comply with the armed forces recruiter access provisions required by section 9528.

TITLE I, PART A

The SSD, hereby, assures that it will:

11. Participate, if selected, in the State National Assessment of Educational Progress in 4th and 8th grade reading and mathematics carried out under section 411(b)(2) of the National Education Statistics Act of 1994.
12. If the SSD receives more than \$500,000 in Title I funds, it will allow 1% to carry out NCLB Section 1118, Parent Involvement, including promoting family literacy and parenting skills; 95% of the allocation will be distributed to schools.
13. Inform eligible schools and parents of schoolwide program authority and the ability of such schools to consolidate funds from Federal, State, and local sources.
14. Provide technical assistance and support to schoolwide programs.
15. Work in consultation with schools as the schools develop the schools' plans pursuant to section 1114 and assist schools as the schools implement such plans or undertake activities pursuant to section 1115 so that each school can make adequate yearly progress toward meeting the State student academic achievement standards.
16. Fulfill such agency's school improvement responsibilities under section 1116, including taking actions under paragraphs (7) and (8) of section 1116(b).
17. Provide services to eligible children attending private elementary schools and secondary schools in accordance with section 1120, and timely and meaningful consultation with private school officials regarding such services.
18. Take into account the experience of model programs for the educationally disadvantaged, and the findings of relevant scientifically based research indicating that services may be most effective if focused on students in the earliest grades at schools that receive funds under this part.
19. In the case of an SSD that chooses to use funds under this part to provide early childhood development services to low - income children below the age of compulsory school attendance, ensure that such services comply with the performance standards established under section 641A(a) of the Head Start Act.
20. Work in consultation with schools as the schools develop and implement their plans or activities under sections 1118 and 1119 and *California Education Code Section 64001*.
21. Comply with requirements regarding the qualifications of teachers and paraprofessionals and professional development.
22. Inform eligible schools of the local educational agency's authority to obtain waivers on the school's behalf under Title IX.
23. Coordinate and collaborate, to the extent feasible and necessary as determined by the local educational agency, with the State educational agency and other agencies providing services to children, youth, and families with respect to a school in school improvement, corrective action, or restructuring under section 1116 if such a school requests assistance from the local educational agency in addressing major factors that have significantly affected student achievement at the school.
24. Ensure, through incentives for voluntary transfers, the provision of professional development, recruitment programs, or other effective strategies, that low - income students and minority students are not taught at higher rates than other students by unqualified, out - of - field, or inexperienced teachers.

25. Use the results of the student academic assessments required under section 1111(b)(3), and other measures or indicators available to the agency, to review annually the progress of each school served by the agency and receiving funds under this part to determine whether all of the schools are making the progress necessary to ensure that all students will meet the State's proficient level of achievement on the State academic assessments described in section 1111(b)(3) within 12 years from the baseline year described in section 1111(b)(2)(E)(ii).
26. Ensure that the results from the academic assessments required under section 1111(b)(3) will be provided to parents and teachers as soon as is practicably possible after the test is taken, in an understandable and uniform format and, to the extent practicable, provided in a language or other mode of communication that the parents can understand.
27. Assist each school served by the agency and assisted under this part in developing or identifying examples of high - quality, effective curricula consistent with section 1111(b)(8)(D) and *California Education Code Section 64001*.
28. Ensure that schools in school improvement status spend not less than ten percent of their Title I funds to provide professional development (in the area[s] of identification to teachers and principals) for each fiscal year.
29. Prepare and disseminate an annual SSD report card in accordance with section 1111(h)(2).
30. Where applicable, the applicant will comply with the comparability of services requirement under section 1120A(c). In the case of a local educational agency to which comparability applies, the applicant has established and implemented an agency - wide salary schedule; a policy to ensure equivalence among schools in teachers, administrators, and other staff; and a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. Documentation will be on file to demonstrate that the salary schedule and local policies result in comparability and will be updated biennially.

TITLE I, PART D - SUBPART 2

31. Where feasible, ensure that educational programs in the correctional facility are coordinated with the student's home school, particularly with respect to a student with an individualized education program under Part B of the Individuals with Disabilities Education Act.
32. Work to ensure that the correctional facility is staffed with teachers and other qualified staffs that are trained to work with children and youth with disabilities taking into consideration the unique needs of such children and youth.
33. Ensure that the educational programs in the correctional facility are related to assisting students to meet high academic achievement standards.

TITLE II, PART A

34. The SSD, hereby, assures that:

- The SSD will target funds to schools within the jurisdiction of the local educational agency that:
 - (A) have the lowest proportion of highly qualified teachers;**
 - (B) have the largest average class size; or**
 - (C) are identified for school improvement under section 1116(b).**
- The SSD will comply with section 9501 (regarding participation by private school children and teachers).
- The SSD has performed the required assessment of local needs for professional development and hiring, taking into account the activities that need to be conducted in order to give teachers the means, including subject matter knowledge and pedagogy skills, and to give principals the instructional leadership skills to help teachers, to provide students with the opportunity to meet California's academic content standards. This needs assessment was conducted with the involvement of teachers, including teachers participating in programs under Part A of Title I.
- The SSD will assure compliance with the requirements of professional development as defined in section 9101 (34).

TITLE II, PART D

35. The SSD has an updated, local, long - range, strategic, educational technology plan in place that includes the following:
- a. Strategies for using technology to improve academic achievement and teacher effectiveness.
 - b. Goals aligned with challenging state standards for using advanced technology to improve student academic achievement.
 - c. Steps the applicant will take to ensure that all students and teachers have increased access to technology and to help ensure that teachers are prepared to integrate technology effectively into curricula and instruction.
 - d. Promotion of curricula and teaching strategies that integrate technology, are based on a review of relevant research, and lead to improvements in student academic achievement.
 - e. Ongoing, sustained professional development for teachers, principals, administrators, and school library media personnel to further the effective use of technology in the classroom or library media center.
 - f. A description of the type and costs of technology to be acquired with Ed Tech funds, including provisions for interoperability of components.
 - g. A description of how the applicant will coordinate activities funded through the Ed Tech program with technology - related activities supported with funds from other sources.
 - h. A description of how the applicant will integrate technology into curricula and instruction, and a timeline for this integration.
 - i. Innovative delivery strategies - a description of how the applicant will encourage the development and use of innovative strategies for the delivery of specialized or rigorous courses and curricula through the use of technology, including distance learning technologies, particularly in areas that would not otherwise have access to such courses or curricula due to geographical distances or insufficient resources.
 - j. A description of how the applicant will use technology effectively to promote parental involvement and increase communication with parents.
 - k. Collaboration with adult literacy service providers.
 - l. Accountability measures - a description of the process and accountability measures that the applicant will use to evaluate the extent to which activities funded under the program are effective in integrating technology into curricula and instruction, increasing the ability of teachers to teach, and enabling student to reach challenging state academic standards.
 - m. Supporting resources - a description of the supporting resources, such as services, software, other electronically delivered learning materials, and print resources that will be acquired to ensure successful and effective uses of technology.
36. The SSD must use a minimum of 25 percent of their funds to provide ongoing, sustained, and intensive high quality professional development in the integration of advanced technology into curricula and instruction and in using those technologies to create new learning environments.
37. **Any SSD that does not receive services at discount rates under section 254(h)(5) of the Communications Act of 1934 (47 U.S.C. 254(h)(5)) hereby assures the SEA** that the SSD will not use any Title II, Part D funds to purchase computers used to access the Internet, or to pay for direct costs associated with accessing the Internet, for such school unless the school, school board, local educational agency, or other authority with responsibility for administration of such school:
- has in place a policy of Internet safety for minors that includes the operation of a technology protection measure with respect to any of its computers with Internet access that protects against access through such computers to visual depictions that are obscene, child pornography, or harmful to minors; and
 - is enforcing the operation of such technology protection measure during any use of such computers by minors; and
 - has in place a policy of Internet safety that includes the operation of a technology protection measure with respect to any of its computers with Internet access that protects against access through such computers to visual depictions that are obscene or child pornography, and is enforcing the operation of such technology protection measure during any use of such computers.
 - Any SSD that does receive such discount rates hereby assures the SEA that it will have in place a policy of Internet safety for minors required by Federal or State law.

TITLE III

38. The SSD assures that it consulted with teachers, researchers, school administrators, parents, and, if appropriate, with education - related community groups, nonprofit organizations, and institutions of higher education in developing the SSD Plan.
39. The SSD will hold elementary and secondary schools accountable for increasing English language proficiency and for LEP subgroups making adequate yearly progress.
40. The SSD is complying with Section 3302 prior to, and throughout, each school year.
41. The SSD annually will assess the English proficiency of all students with limited English proficiency participating in programs funded under this part.
42. The SSD has based its proposed plan on scientifically based research on teaching limited - English - proficient students.
43. The SSD ensures that the programs will enable to speak, read, write, and comprehend the English language and meet challenging State academic content and student academic achievement standards.
44. The SSD is not in violation of any State law, including State constitutional law, regarding the education of limited - English - proficient students, consistent with Sections 3126 and 3127.

TITLE IV, PART A

45. The SSD assures that it has developed its application through timely and meaningful consultation with State and local government representatives, representatives of schools to be served (including private schools), teachers and other staff, parents, students, community - based organizations, and others with relevant and demonstrated expertise in drug and violence prevention activities (such as medical, mental health, and law enforcement professionals).
46. The activities or programs to be funded comply with the principles of effectiveness described in section 4115(a) and foster a safe and drug - free learning environment that supports academic achievement.
47. The SSD assures that funds under this subpart will be used to increase the level of State, local, and other non - Federal funds that would, in the absence of funds under this subpart, be made available for programs and activities authorized under this subpart, and in no case supplant such State, local, and other non - Federal funds.
48. Drug and violence prevention programs supported under this subpart convey a clear and consistent message that acts of violence and the illegal use of drugs are wrong and harmful.
49. The SSD has, or the schools to be served have, a plan for keeping schools safe and drug - free that includes:
 - Appropriate and effective school discipline policies that prohibit disorderly conduct, the illegal possession of weapons, and the illegal use, possession, distribution, and sale of tobacco, alcohol, and other drugs by students.
 - Security procedures at school and while students are on the way to and from school.
 - Prevention activities that are designed to create and maintain safe, disciplined, and drug - free environments.
 - A crisis management plan for responding to violent or traumatic incidents on school grounds.
 - A code of conduct policy for all students that clearly states the responsibilities of students, teachers, and administrators in maintaining a classroom environment that:
 - Allows a teacher to communicate effectively with all students in the class.
 - Allows all students in the class to learn.
 - Has consequences that are fair, and developmentally appropriate.
 - Considers the student and the circumstances of the situation.
 - Is enforced accordingly.

50. The application and any waiver request under section 4115(a)(3) (to allow innovative activities or programs that demonstrate substantial likelihood of success) will be available for public review after submission of the application.

TITLE IV, PART A, SUBPART 3

51. The SSD assures that it has, in effect, a written policy providing for the suspension from school for a period of not less than one year of any student who is determined to have brought a firearm to school or who possesses a firearm at school and the referral of a student who has brought a weapon or firearm to the criminal or juvenile justice system. Such a policy may allow the Superintendent to modify such suspension requirement for a student on a case - by - case basis.

TITLE V, PART A

52. The SSD has provided, in the allocation of funds for the assistance authorized by this part and in the planning, design, and implementation of such innovative assistance programs, for systematic consultation with parents of children attending elementary schools and secondary schools in the area served by the SSD, with teachers and administrative personnel in such schools, and with such other groups involved in the implementation of this part (such as librarians, school counselors, and other pupil services personnel) as may be considered appropriate by the SSD.

53. The SSD will comply with this Part, including the provisions of section 5142 concerning the participation of children enrolled in private nonprofit schools.

54. The SSD will keep such records, and provide such information to the SEA, as may be reasonably required for fiscal audit and program evaluation.

55. The SSD will annually evaluate the programs carried out under this Part, and that evaluation:

- will be used to make decisions about appropriate changes in programs for the subsequent year;
- will describe how assistance under this part affected student academic achievement and will include, at a minimum, information and data on the use of funds, the types of services furnished, and the students served under this part; and
- will be submitted to the SEA at the time and in the manner requested by the SEA.

New LEAP Assurances

56. Uniform Management Information and Reporting System: the SSD assures that it will provide to the California Department of Education (CDE) information for the uniform management information and reporting system required by No Child Left Behind, Title IV in the format prescribed by CDE. That information will include:

- (i). truancy rates;
- (ii). the frequency, seriousness, and incidence of violence and drug - related offenses resulting in suspensions and expulsions in elementary schools and secondary schools in the State;
- (iii). the types of curricula, programs, and services provided by the chief executive officer, the State educational agency, local educational agencies, and other recipients of funds under this subpart; and
- (iv). the incidence and prevalence, age of onset, perception of health risk, and perception of social disapproval of drug use and violence by youth in schools and communities. (Section 4112, General Provisions, Title IV, Part A, PL 107 - 110)

57. Unsafe School Choice Policy: the SSD assures that it will establish and implement a policy requiring that a student attending a persistently dangerous public elementary school or secondary school, as determined by the State, or who becomes a victim of a violent criminal offense, as determined by State law, while in or on the grounds of a public elementary school or secondary school that the student attends, be allowed to attend a safe public elementary or secondary school within the local educational agency, including a public charter school. The SSD will submit on a format to be designated by CDE the information the state requires to complete annual federal reporting requirements on the number of schools that have been designated "persistently dangerous" in accordance with California State Board of Education policy. (Section 9532, General Provisions, Title IX, PL 107 - 110.)

Other

58. The SSD assures that a minimum of 95% of all students and a minimum number of students in each subgroup (at both the school and district levels) will participate in the state's assessments program.

Signature Page

Miguel A. Guerrero

September 4,
2012

Printed or typed name of Superintendent

Date

Signature of Superintendent

School Site Council Recommendations and Assurances

The school site council recommends this school plan and proposed expenditures to the district governing board for approval, and assures the board of the following:

1. The school site council is correctly constituted, and was formed in accordance with district governing board policy and state law.
2. The school site council reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the school plan requiring board approval.
3. The school site council sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):
 - X School Advisory Committee for State Compensatory Education Programs
 - X English Learner Advisory Committee
 - Community Advisory Committee for Special Education Programs
 - Gifted and Talented Education Program Advisory Committee
 - Other (**list**)
4. The school site council reviewed the content requirements for school plans of programs included in this Single Plan for Student Achievement and believes all such content requirements have been met, including those found in district governing board policies and in the Local Improvement Plan.
5. This school plan is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This school plan was adopted by the school site council on: October 7, 2015

Attested:

Miguel A. Guerrero		
Typed name of Superintendent	Signature of Superintendent	Date
Maribel Sanchez		
Typed name of SSC Chairperson	Signature of SSC Chairperson	Date

**Local Educational Agency Plan
Tipton Elementary School District**

Appendix A

On May 30, 2002, the California State Board of Education (SBE) adopted the five goals and 12 performance indicators for No Child Left Behind, as set forth in the Federal Register Notice of May 22, 2002. The SBE's adoption of the specified goals and performance indicators represents California's commitment to the development of an accountability system to achieve the goals of NCLB.

Collectively, NCLB's goals, performance indicators, and performance targets constitute California's framework for ESEA *accountability*. The framework provides the basis for the state's improvement efforts, informing policy decisions by the SBE and implementation efforts by the California Department of Education (CDE) to fully realize the system envisioned by NCLB; it also provides a basis for coordination with the State Legislature and the Governor's Office.

California's NCLB Performance Goals and Performance Indicators

Performance Goal 1: *All students will reach high standards, at a minimum attaining proficiency or better in reading and mathematics, by 2013 - 2014.*

1.1 Performance indicator: The percentage of students, in the aggregate and for each subgroup, who are above the proficient level in reading on the State's assessment. (These subgroups are those for which the ESEA requires State reporting, as identified in section 1111(h)(1)(C)(i).)

1.2 Performance indicator: The percentage of students, in the aggregate and in each subgroup, who are at or above the proficient level in mathematics on the State's assessment. (These subgroups are those for which the ESEA requires State reporting, as identified in section 1111(h)(C)(i).)

1.3 Performance indicator: The percentage of Title I schools that make adequate yearly progress.

Performance Goal 2: *All limited - English - proficient students will become proficient in English and reach high academic standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.*

2.1 Performance indicator: The percentage of limited - English - proficient Students, determined by cohort, who have attained English proficiency by the end of the school year.

2.2 Performance indicator: The percentage of limited - English - proficient students who are at or above the proficient level in reading/language arts on the State's assessment, as reported for performance indicator 1.1.

2.3 Performance indicator: The percentage of limited - English - proficient students who are at or above the proficient level in mathematics on the State's assessment, as reported for performance indicator 1.2.

Performance Goal 3: *By 2005 - 2006, all students will be taught by highly qualified teachers.*

3.1 Performance indicator: The percentage of classes being taught by "highly qualified" teachers (as the term is defined in section 9101(23) of the ESEA), in the aggregate and in "high - poverty" schools (as the term is defined in section 1111(h)(1)(C)(viii) of the ESEA).

3.2 Performance indicator: The percentage of teachers receiving high - quality professional development. (See definition of "professional development" in section 9101(34).)

3.3 Performance indicator: The percentage of paraprofessionals (excluding those with sole duties as translators and parent involvement assistants) who are qualified. (See criteria in section 1119(c) and (d).)

Performance Goal 4: *All students will be educated in learning environments that are safe, drug free, and conducive to learning.*

4.1 Performance indicator: The percentage of persistently dangerous schools, as defined by the State.

Performance Goal 5: *All students will graduate from high school.*

5.1 Performance indicator: The percentage of students who graduate from high school, with a regular diploma:

- disaggregated by race, ethnicity, gender, disability status, migrant status, English proficiency, and status as economically disadvantaged; and,
- calculated in the same manner as used in National Center for Education Statistics reports on Common Core of Data.

5.2 Performance indicator: The percentage of students who drop out of school:

- disaggregated by race, ethnicity, gender, disability status, migrant status, English proficiency, and status as economically disadvantaged; and
- calculated in the same manner as used in National Center for Education Statistics reports on Common Core of Data.

**Local Educational Agency Plan
Tipton Elementary School District**

Appendix B

Links to Data Web sites

Below is a listing of Web site links for accessing district - level data and information to be used by the LEA in developing this Plan:

- Academic Performance Index (API)
<http://www.cde.ca.gov/psaa/api/index.htm>
- California Basic Educational Data System (CBEDS)
<http://www.cde.ca.gov/demographics/coord/>
- California English Language Development Test (CELDT)
<http://www.cde.ca.gov/statetests/celdt/celdt.html>
- California High School Exit Exam (CAHSEE)
<http://www.cde.ca.gov/statetests/cahsee/eval/eval.html>
- California Standardized Test (CST)
<http://www.cde.ca.gov/statetests/index.html>
- DataQuest
<http://data1.cde.ca.gov/dataquest/>
- School Accountability Report Card (SARC)
<http://www.cde.ca.gov/ope/sarc/>
- Standardized Testing and Reporting (STAR) Program
<http://www.cde.ca.gov/statetests/star/index.html>

**Local Educational Agency Plan
Tipton Elementary School District**

**Appendix C
(School - Based Programs - A to L)**

Science - Based Programs							
<p>Science - based research has provided evidence of effectiveness for the following school - based prevention programs. Each of the listed programs have been identified as a research - validated, exemplary, or model program by one or more of the following agencies: The California Healthy Kids Resource Center, the Center for Substance Abuse Prevention, United States Department of Education's Expert Panel, or the University of Colorado's Center for the Study and Prevention of Violence. Some of these programs are also discussed in the California Department of Education's publication Getting Results. Websites where additional information can be found about each program's description, target population, and outcomes are listed below. The code in the last column of the menu provides a quick reference indicating which websites have information specific to each program.</p> <p>A: http://www.californiahealthykids.org (California Healthy Kids Resource Center: Research - Validated Programs)</p> <p>B: http://www.colorado.edu/cspv/blueprints/model/overview.html (University of Colorado: Blueprints)</p> <p>C: http://modelprograms.samhsa.gov/model_prog.cfm (Center for Substance Abuse Prevention: Model Programs)</p> <p>D: http://www2.edc.org/msc/model.asp (United States Department of Education: Expert Panel)</p> <p>E: http://www.gettingresults.org/ (Getting Results)</p>							
School - Based Programs							
	Intended program outcomes and target grade levels. See research for proven effectiveness						
Name	Grade	Alcohol	Tobacco	Drugs	Violence	Youth Dev.	Website
Across Ages	4 to 8	x	x	x		x	C,
All Stars™	6 to 8	x	x	x			A,C,D,E
ATLAS (Athletes Training and Learning to Avoid Steroids)	9 to 12	x		x			A,B,C,D,
Border Binge Drinking Reduction Program	K to 12	x			x		C,
Child Development Project/Caring School Community	K to 6	x		x	x	x	A,B,C,D,
Cognitive Behavioral Therapy for Child Sexual Abuse	Families				x		C
Cognitive Behavioral Therapy for Child Traumatic Stress	Families				x		C
Coping Power	5 to 8			x	x		C
DARE To Be You	Pre - K	x		x	x	x	A,C,
Early Risers Skills for Success	K to 6				x		C,
East Texas Experiential Learning Center	7	x	x	x	x	x	C
Friendly PEERsuasion	6 to 8	x					C
Good Behavior Game	1 to 6				x		B,C
High/Scope Perry Preschool Project	Pre - K				x	x	B,C,E
I Can Problem Solve	Pre - K				x		A,B,D
Incredible Years	K to 3				x	x	B,C,
Keep A Clear Mind	4 to 6	x	x				A,C,
Leadership and Resiliency	9 to 12					x	C,
Botvin's LifeSkills™ Training	6 to 8	x	x	x	x		A,B,C,D,
Lions - Quest Skills for Adolescence	6 to 8					x	D,C,E

Appendix C
(School - Based Programs - M to Z)

Minnesota Smoking Prevention Program	6 to 10		x				A,D,E
Olweus Bullying Prevention	K to 8				x		B,C,E
Positive Action	K to 12	x	x	x	x	x	C,D,
Project ACHIEVE	Pre - K to 8				x	x	A,C,E
Project ALERT	6 to 8	x	x	x			A,C,D, E
Project Northland	6 to 8	x		x			A,B,C, D,E
Project PATHE	9 to 12					x	B,E
Project SUCCESS	9 to 12	x	x	x			C,
Project Toward No Drug Abuse (TND)	9 to 12	x	x	x	x		C,
Project Toward No Tobacco Use (TNT)	5 to 8		x				A,C,D, E
Promoting Alternative Thinking Strategies (PATHS)	K to 6				x		A,B,C, D,
Protecting You/Protecting Me	K to 5	x					C,
Quantum Opportunities	9 to 12					x	B,E
Reconnecting Youth	9 to 12	x		x	x	x	A,C,E
Responding in Peaceful and Positive Ways	6 to 12			x	x		C,D,E
Rural Educational Achievement Project	4				x		C
School Violence Prevention Demonstration Program	5 to 8				x		C
Second Step	Pre - K to 8				x		A,C,D,
Skills, Opportunities, and Recognition (SOAR): Seattle Social Development Project:	K to 6	x			x	x	B,C,D, E
SMART Leaders	9 to 12			x			C
Social Competence Promotion Program for Young Adolescents (SCPP - YA)	5 to 7			x			C
Start Taking Alcohol Risks Seriously (STARS) for Families	6 to 8	x					C,
Students Managing Anger and Resolution Together (SMART) Team	6 to 9				x		C,D,
Too Good for Drugs	K to 12	x	x	x	x		C

Appendix C
(Community and Family - Based Programs - A to Z)

Community and Family - based Programs							
	Intended program outcomes and target setting. See research for proven effectiveness						
Name	Target Population	Alcohol	Tobacco	Drugs	Violence	Youth Dev.	Website
Big Brothers Big Sisters	Community					x	B, E
Brief Strategic Family Therapy	Families			x			B, C,
CASASTART	Community			x	x		B, C, D,
Communities Mobilizing for Change	Community	x					C
Creating Lasting Family Connections	Families (6 to 12)	x		x		x	A, C, D,
Families And Schools Together (FAST)	Families				x		C,
Family Development Research Project	Families				x		C
Family Effectiveness Training	Families				x		C,
Family Matters	Families	x	x				C
FAN (Family Advocacy Network) Club	Families			x		x	C
Functional Family Therapy	Families	x		x	x		B, E
Home - Based Behavioral Systems Family Therapy	Families				x		C
Houston Parent - Child Development Program	Parents					x	C
Multisystemic Therapy	Parents			x	x		B, C, E
Nurse - Family Partnership	Parents		x				B, C,
Parenting Wisely	Parents				x		C,
Preparing for the Drug Free Years	Parents (4 to 7)	x		x		x	A, B, C, D,
Project Star (Students Taught Awareness and Resistance): Midwestern Prevention Project	Community	x	x	x			B, D, C, E
Schools and Families Educating Children (SAFE Children)	Families					x	C
Stopping Teenage Addiction to Tobacco	Community		x				C
Strengthening Families Program	Families (4 to 6)	x		x	x	x	A, C, D,

**Local Educational Agency Plan
Tipton Elementary School District**

Appendix D

Research - based Activities (4115 (a)(1)(C))

The LEA must designate and list the research - based activities (strategies and activities developed by the LEA to supplement the science - based programs listed above) selected from below:

Activities	Research Summaries Supporting Each Activity:
After School Programs	Getting Results Part I, page 77 - 78
Conflict Mediation/Resolution	Getting Results Part I, page 63 - 65 Getting Results Part I, page 127 - 129
Early Intervention and Counseling	Getting Results Part I, page 72 Getting Results Part I, page 100 - 101 Getting Results Part I, page 106 - 107
Environmental Strategies	Getting Results Part I, page 73 - 75 Getting Results Part II, page 47 - 48 Getting Results Part II, page 76 - 79 Getting Results Part II, page 89 - 94
Family and Community Collaboration	Getting Results Part I, page 104 - 105 Getting Results Part II, page 26 - 28 Getting Results Part II, page 33
Media Literacy and Advocacy	Getting Results Part II, page 45 Getting Results Update 3, page 22 - 24
Mentoring	Getting Results Part I, page 49
Peer - Helping and Peer Leaders	Getting Results Part I, page 104 - 106 Getting Results Update 3, page 43 - 45
Positive Alternatives	Getting Results Part I, page 79 - 81 Getting Results Part I, page 104 - 106 Getting Results Part I, page 108 - 109
School Policies	Getting Results Part I, page 66 - 72 Getting Results Part II, page 22 - 23
Service Learning/Community Service	Getting Results Part I, page 81 - 83 Getting Results Part II, page 46 - 47
Student Assistance Programs	Getting Results Part I, page 89 - 90
Tobacco - Use Cessation	Getting Results Part II, page 28 Getting Results Part II, page 42 - 43 Getting Results Part II, page 72 - 74
Youth Development/Caring Schools/Caring Classrooms	Getting Results Part I, page 121 - 123 Getting Results Part I, page 136 - 137 Getting Results Part II, page 28 Getting Results Update 1

**Local Educational Agency Plan
Tipton Elementary School District**

**Appendix E
(Promising or Favorable Programs - A to G)**

Promising or Favorable Programs

Either the United States Department of Education's Expert Panel, the University of Colorado's Center for the Study and Prevention of Violence, or the Center for Substance Abuse Prevention has identified the programs listed below as producing a consistent positive pattern of results (CSAP) or have evidence of a deterrent effect (Blueprints) but otherwise did not match all of the criteria established by these agencies to be identified as an exemplary or model program. The code in the last column of the chart provides a quick reference indicating which web sites have information specific to each program.

A: <http://www.californiahealthykids.org> (California Healthy Kids Resource Center)

B: <http://www.colorado.edu/cspv/blueprints/model/overview.html> (University of Colorado: Blueprints)

C: http://modelprograms.samhsa.gov/model_prog.cfm (Center for Substance Abuse Prevention)

D: <http://www2.edc.org/msc/model.asp> (United States Department of Education: Expert Panel)

E: <http://www.gettingresults.org/> (Getting Results)

Name	Grade, or Setting	Alcohol	Tobacco	Drug	Violence	Youth	Web site
Adolescent Alcohol Prevention Trial	5 to 7			x			C
Aggression Replacement Training	School				x		D
Aggressors, Victims, and Bystanders	6 to 9				x		D
Al'sPal's: Kids Making Healthy Choices	Pre K to 2				x		D
Baby Safe (Substance Abuse Free Environment) Hawaii	Families	x	x	x			C
Basement Bums	6 to 8		x				A
Be a Star	K to 6					x	C
Behavioral Monitoring and Reinforcement	7 to 8			x	x		C
Bilingual/Bicultural Counseling and Support Services	Communities	x		x			C
Bully Proofing Your School	K to 8				x		B
CAPSLE (Creating a Peaceful School Learning Environment)	K to 5				x		B
Club Hero	6					x	C
Coca - Cola Valued Youth Program (CCVYP)	School					x	B
Colorado Youth Leadership Project	7	x				x	C
Comer School Development Program (CSDP)	School					x	B
Earlscourt Social Skills Group Program	K to 6					x	B
Effective Black Parenting Program (EBPP)	Families				x		B
Facing History and Ourselves	7 to 12				x		D
Family Health Promotion	Families	x	x	x		x	C
FAST Track	1 to 6				x		B
Get Real About Violence	K to 12				x		C
Growing Healthy	K to 6	x	x	x			D

Appendix E
(Promising or Favorable Programs - H to P)

Intensive Protective Supervision Program	Community				X		B
Iowa Strengthening Families Program	Family	x					B
Kids Intervention with Kids in School (KIKS)	6 to 12	x	x	x	x	x	C
Let Each One Teach One	Mentoring					x	D
Linking the Interests of Families and Teachers (LIFT)	1 to 5				x		B, C, D
Lion's Quest Working Toward Peace	5 to 9				x		D
Massachusetts Tobacco Control Program	7 to 12		X				C
Michigan Model for Comprehensive School Health Education	K to 12	x	x	x			D
Open Circle Curriculum	K to 5				x	x	D
Parent - Child Assistance Program (P - CAP)	Families	x		x			C
PeaceBuilders	K to 8				x		D
Peacemakers Program	4 to 8				x		D
Peer Assistance and Leadership	9 to 12			x	x		C
Peer Coping Skills (PCS)	1 to 3				x		B
Peers Making Peace	K to 12				x		D
Personal/Social Skills Lessons	6 to 12		x				A
Preventive Intervention	6 to 8			x			B
Preventive Treatment Program	Parents			x	x		B
Primary Mental Health Project	Pre k to 3						D
Project Alive	K to 12		x				A
Project BASIS	6 to 8				x	x	C
Project Break Away	6 to 8		x	x			C
Project Life	9 to 12		x				A
Project PACE	4					x	C
Project SCAT	4 to 12		x				A
Project Status	6 to 12			x	x	x	B

Appendix E
(Promising or Favorable Programs - Q to Z)

Safe Dates	School				x		B
Say It Straight (SIS) Training	6 to 12	x					D
School Transitional Environmental Program	9 to 12			x	x	x	B
Smokeless School Days	9 to 12		x				A
Social Decision Making and Problem Solving	1 to 6	x			x		D
Social Decision Making and Problem Solving Program (SDM/PS)	K to 5					x	B
Socio - Moral Reasoning Development Program (SMRDP)	School				x		B
Storytelling for Empowerment	6 to 8	x		x			C
Strengthening Hawaii Families	Families			x			C
Strengthening the Bonds of Chicano Youth & Families	Communities	x		x			C
Syracuse Family Development Program	Family				x		B
Teams - Games - Tournaments Alcohol Prevention	10 to 12	x					C
Teenage Health Teaching Modules	6 to 12		x				C, D
Teens Tackle Tobacco! - Triple T	6 to 12		x				A
The Scare Program	School				x		D
The Think Time Strategy	K to 9				x		D
Tinkham Alternative High School	9 to 12					x	C
Tobacco - Free Generations	8 to 12		x				A
Viewpoints	9 to 12				x		B
Woodrock Youth Development Project	K to 8	x	x	x		x	C
Yale Child Welfare Project	Families				x		B

Appendix F

District & Student Performance Data

Academic Performance Index by Student Group

PROFICIENCY LEVEL	API GROWTH BY STUDENT GROUP											
	All Students			White			African-American			Asian		
	2012	2013	2014	2012	2013	2014	2012	2013	2014	2012	2013	2014
Number Included	428	406		21	21		0	2		2	6	
Growth API	791	790		916	828							
Base API	782	793		897	901							
Target	5	5										
Growth	9	-3										
Met Target	Yes	No										

PROFICIENCY LEVEL	API GROWTH BY STUDENT GROUP											
	Hispanic			English Learners			Socioeconomically Disadvantaged			Students with Disabilities		
	2012	2013	2014	2012	2013	2014	2012	2013	2014	2012	2013	2014
Number Included	399	377		338	328		428	406		7	8	
Growth API	787	790		786	789		791	790				
Base API	773	790		775	789		784	793				
Target	5	5		5	5		5	5				
Growth	14	0		11	0		7	-3				
Met Target	Yes	No		Yes	No		Yes	No				

Appendix F

District & Student Performance Data

Title III Accountability

AMAO 1	Annual Growth		
	2011-12	2012-13	2013-14
Number of Annual Testers	354	244	320
Percent with Prior Year Data	99.2	100.0	100.0
Number in Cohort	351	244	320
Number Met	289	200	221
Percent Met	82.3	82.0	69.1
NCLB Target	56.0	57.5	59.0
Met Target	Yes	Yes	Yes

AMAO 2	Attaining English Proficiency					
	2011-12		2012-13		2013-14	
	Years of EL instruction		Years of EL instruction		Years of EL instruction	
	Less Than 5	5 Or More	Less Than 5	5 Or More	Less Than 5	5 Or More
Number in Cohort	283	133	229	120	260	121
Number Met	107	100	62	76	94	77
Percent Met	37.8	75.2	27.1	63.3	36.2	63.6
NCLB Target	20.1	45.1	21.4	47.0	22.8	49.0
Met Target	Yes	Yes	Yes	Yes	Yes	Yes

AMAO 3	Adequate Yearly Progress for English Learner Subgroup at the LEA Level		
	2011-12	2012-13	2013-14
English-Language Arts			
Met Participation Rate	Yes	Yes	Yes
Met Percent Proficient or Above	Yes	No	No
Mathematics			
Met Participation Rate	Yes	Yes	Yes
Met Percent Proficient or Above	No	Yes	Yes
Met Target for AMAO 3	No	No	No

Appendix F

District & Student Performance Data

English - Language Arts Adequate Yearly Progress (AYP)

AYP PROFICIENCY LEVEL	ENGLISH-LANGUAGE ARTS PERFORMANCE DATA BY STUDENT GROUP											
	All Students			White			African-American			Asian		
	2012	2013	2014	2012	2013	2014	2012	2013	2014	2012	2013	2014
Participation Rate	99	99		100	100		--	100		100	100	
Number At or Above Proficient	203	176		16	10		--			--		
Percent At or Above Proficient	47.4	43.3		76.2	47.6		--	--		--	--	
AYP Target: ES/MS/ESD	78.4	89.2	100.0	78.4	89.2	100.0	78.4	89.2	100.0	78.4	89.2	100.0
AYP Target: HS/HSD	77.8	88.9	100.0	77.8	88.9	100.0	77.8	88.9	100.0	77.8	88.9	100.0
AYP Target: USD/COE	78.0	89.0	100.0	78.0	89.0	100.0	78.0	89.0	100.0	78.0	89.0	100.0
Met AYP Criteria	Yes	No		--	--		--	--		--	--	

AYP PROFICIENCY LEVEL	ENGLISH-LANGUAGE ARTS PERFORMANCE DATA BY STUDENT GROUP											
	Hispanic			English Learners			Socioeconomically Disadvantaged			Students with Disabilities		
	2012	2013	2014	2012	2013	2014	2012	2013	2014	2012	2013	2014
Participation Rate	99	99		99	99		99	99		100	90	
Number At or Above Proficient	185	163		155	139		203	176		--		
Percent At or Above Proficient	46.4	43.2		45.9	42.4		47.4	43.3		--	--	
AYP Target: ES/MS/ESD	78.4	89.2	100.0	78.4	89.2	100.0	78.4	89.2	100.0	78.4	89.2	100.0
AYP Target: HS/HSD	77.8	88.9	100.0	77.8	88.9	100.0	77.8	88.9	100.0	77.8	88.9	100.0
AYP Target: USD/COE	78.0	89.0	100.0	78.0	89.0	100.0	78.0	89.0	100.0	78.0	89.0	100.0
Met AYP Criteria	Yes	No		Yes	No		Yes	No		--	--	

Appendix F

District & Student Performance Data

Mathematics Adequate Yearly Progress (AYP)

AYP PROFICIENCY LEVEL	MATHEMATICS PERFORMANCE DATA BY STUDENT GROUP											
	All Students			White			African-American			Asian		
	2012	2013	2014	2012	2013	2014	2012	2013	2014	2012	2013	2014
Participation Rate	99	99		100	100		--	100		100	100	
Number At or Above Proficient	239	239		17	11		--			--		
Percent At or Above Proficient	56.0	58.9		81.0	52.4		--	--		--	--	
AYP Target: ES/MS/ESD	79.0	89.5	100.0	79.0	89.5	100.0	79.0	89.5	100.0	79.0	89.5	100.0
AYP Target: HS/HSD	77.4	88.7	100.0	77.4	88.7	100.0	77.4	88.7	100.0	77.4	88.7	100.0
AYP Target: USD/COE	78.2	89.1	100.0	78.2	89.1	100.0	78.2	89.1	100.0	78.2	89.1	100.0
Met AYP Criteria	No	Yes		--	--		--	--		--	--	

AYP PROFICIENCY LEVEL	MATHEMATICS PERFORMANCE DATA BY STUDENT GROUP											
	Hispanic			English Learners			Socioeconomically Disadvantaged			Students with Disabilities		
	2012	2013	2014	2012	2013	2014	2012	2013	2014	2012	2013	2014
Participation Rate	99	99		99	99		99	99		100	90	
Number At or Above Proficient	221	225		188	199		239	239		--		
Percent At or Above Proficient	55.4	59.7		55.8	60.7		56.0	58.9		--	--	
AYP Target: ES/MS/ESD	79.0	89.5	100.0	79.0	89.5	100.0	79.0	89.5	100.0	79.0	89.5	100.0
AYP Target: HS/HSD	77.4	88.7	100.0	77.4	88.7	100.0	77.4	88.7	100.0	77.4	88.7	100.0
AYP Target: USD/COE	78.2	89.1	100.0	78.2	89.1	100.0	78.2	89.1	100.0	78.2	89.1	100.0
Met AYP Criteria	No	Yes		No	Yes		No	Yes		--	--	

Appendix F

District & Student Performance Data

California English Language Development (CELDT) Data

Grade	2013-14 CELDT (Annual Assessment) Results										
	Advanced		Early Advanced		Intermediate		Early Intermediate		Beginning		Number Tested
	#	%	#	%	#	%	#	%	#	%	#
K					5	42	5	42	2	17	12
1	4	11	15	41	13	35	3	8	2	5	37
2	3	5	23	40	27	47	5	9			58
3	9	18	18	36	16	32	5	10	2	4	50
4	12	24	18	35	20	39			1	2	51
5	6	20	18	60	3	10	3	10			30
6	2	8	13	50	9	35	1	4	1	4	26
7			16	57	9	32	1	4	2	7	28
8	8	29	17	61	3	11					28
Total	44	14	138	43	105	33	23	7	10	3	320

Grade	2013-14 CELDT (All Assessment) Results										
	Advanced		Early Advanced		Intermediate		Early Intermediate		Beginning		Number Tested
	#	%	#	%	#	%	#	%	#	%	#
K					13	19	23	34	31	46	67
1	4	11	16	42	13	34	3	8	2	5	38
2	3	5	24	39	27	44	6	10	2	3	62
3	9	16	21	38	16	29	6	11	3	5	55
4	12	23	19	36	21	40			1	2	53
5	6	19	19	61	3	10	3	10			31
6	2	7	15	52	9	31	2	7	1	3	29
7			16	57	9	32	1	4	2	7	28
8	8	28	17	59	3	10			1	3	29
Total	44	11	147	38	114	29	44	11	43	11	392

5. FINANCE: Action items:

5.1 Vendor Payments

APY Input List

53 Tipton Elementary School District

7/14/2015

Fiscal Year 2016

Items of Status: Finalized
Entered by: anthonyh

<u>Vendor</u>		<u>RefType</u>	<u>RefNo</u>	<u>InvoiceDate</u>	<u>InvoiceNo</u>	<u>AccountCode</u>	<u>Amount</u>
14184	Atkinson, Andelson, Loya, Ruud	PV	160003	07/13/2015	476990	010-00000-0-00000-72000-43000-0	\$46.00
5481	EMPLOYMENT DEVELOPMENT DEPT.	PV	160048	06/30/2015	2015 QTR 2	010-00000-0-00000-00000-95025-0	\$434.40
14192	LEVEL 3	PV	160012	06/01/2015	07334228	010-00000-0-00000-81000-59000-0	\$5,426.84
13594	KINGSLEY BOGARD THOMPSON LLP	PV	160010	05/31/2015	23161	010-00000-0-00000-71000-58000-0	\$382.43
13831	F & M BANK VISA	PV	160043	06/18/2015	07022015	010-00000-0-00000-72000-52000-0	\$149.00
13316	SCHOOL INNOVATIONS & ADVOCACY	PV	160031	06/01/2015	0134398-IN	010-00000-0-00000-72000-58000-0	\$1,800.00
14179	PITNEY BOWES	PV	160022	06/14/2015	YEAR END INV	010-00000-0-00000-72000-59000-0	\$3.60
5763	TIPTON SCH REV CASH FUND	PV	160039	06/30/2015	VARIOUS	010-00000-0-00000-72000-59000-0	\$6.00
13961	LOWE'S	PV	160011	06/26/2015	8842,8409	010-00000-0-00000-81000-43000-0	\$445.26
12788	ARAMARK UNIFORM SERVICES INC	PV	160002	06/25/2015	503-0689428	010-00000-0-00000-81000-55000-0	\$208.16
12942	CROP PRODUCTION SERVICES	PV	160004	06/23/2015	27611567	010-00000-0-00000-81000-55000-0	\$579.96
3676	MC ELMOYL REFRIGERATION	PV	160016	06/19/2015	30818	010-00000-0-00000-81000-55000-0	\$450.06
5383	SOUTHERN CALIF EDISON CO	PV	160042	06/30/2015	JUNE	010-00000-0-00000-81000-55000-0	\$3,022.75
5388	THE GAS COMPANY	PV	160028	06/22/2015	JUNE	010-00000-0-00000-81000-55000-0	\$233.20
5760	TIPTON COMMUNITY SERVICES DIST	PV	160035	06/30/2015	100-400-02	010-00000-0-00000-81000-55000-0	\$534.54
14105	SPENCE FENCE COMPANY, INC.	PV	160030	02/05/2015	2316	010-00000-0-00000-81000-56000-0	\$1,000.00
14125	PATTI PAQUETTE	PV	160026	06/26/2015	JUNE TRAINING	010-00000-0-00000-81000-58000-0	\$1,140.00
13333	VERIZON WIRELESS	PV	160040	06/19/2015	9747609227	010-00000-0-00000-81000-59000-0	\$30.93
13782	EDUCATIONAL TESTING SERVICES	PV	160007	06/29/2015	SP20043821	010-00000-0-11100-10000-43000-0	\$138.56
5763	TIPTON SCH REV CASH FUND	PV	160039	06/30/2015	VARIOUS	010-00000-0-11100-10000-43000-0	\$804.53
11812	DUNCAN CERAMIC SUPPLY	PV	160005	05/29/2015	875608	010-00000-0-11100-10000-58000-0	\$221.75
13778	STRATHMORE ELEMENTARY	PV	160027	06/01/2015	201415-23	010-07200-0-00000-31200-58000-0	\$6,144.17
12836	OFFICE DEPOT, INC.	PV	160018	06/30/2015	VARIOUS	010-07200-0-11100-10000-43000-0	\$2,311.34
12836	OFFICE DEPOT, INC.	PV	160019	06/30/2015	VARIOUS	010-07200-0-11100-10000-43000-0	\$753.25
12836	OFFICE DEPOT, INC.	PV	160020	06/30/2015	VARIOUS	010-07200-0-11100-10000-43000-0	\$198.59
12836	OFFICE DEPOT, INC.	PV	160021	07/13/2015	VARIOUS	010-07200-0-11100-10000-43000-0	\$1,224.53
14191	Exeter Unified School District	PV	160008	06/11/2015	1551	010-07200-0-11100-10000-52000-0	\$200.00
5763	TIPTON SCH REV CASH FUND	PV	160039	06/30/2015	VARIOUS	010-07200-0-11100-10000-52000-0	\$90.00
13463	TULARE COUNTY OFFICE OF EDUCAT	PV	160036	06/26/2015	153070	010-07200-0-11100-10000-52000-0	\$300.00
13463	TULARE COUNTY OFFICE OF EDUCAT	PV	160037	06/15/2015	152994	010-07200-0-11100-10000-58000-0	\$8,500.00
13463	TULARE COUNTY OFFICE OF EDUCAT	PV	160038	06/09/2015	152953	010-07200-0-11100-10000-58000-0	\$8,500.00
13496	VALLEY PACIFIC PET. SERV., INC	PV	160041	06/30/2015	INV-375913	010-07230-0-00000-36000-43000-0	\$312.82
11812	DUNCAN CERAMIC SUPPLY	PV	160006	05/28/2015	875354	010-60100-0-11100-10000-43000-0	\$259.69
5763	TIPTON SCH REV CASH FUND	PV	160039	06/30/2015	VARIOUS	010-60100-0-11100-10000-52000-0	\$114.75
5763	TIPTON SCH REV CASH FUND	PV	160039	06/30/2015	VARIOUS	010-60100-0-11100-10000-58000-0	\$250.00
5763	TIPTON SCH REV CASH FUND	PV	160039	06/30/2015	VARIOUS	010-90358-0-00000-24950-43000-0	\$349.59
13130	SYSCO FOOD SERVICES	PV	160034	06/12/2015	506120090	010-90358-0-11350-37000-47000-0	\$351.31
13607	MANGINI ASSOCIATES, INC.	PV	160014	06/30/2015	7342	350-77110-0-00000-85000-62000-0	\$16,690.74

GENERAL FUND TOTAL EXPENDITURES FOR APY JULY 14 2015

\$63,608.75

12907	FOCUS PACKAGING	PV	160009	05/06/2015	194405	130-53100-0-00000-37000-47000-0	\$832.51
13191	PRODUCERS	PV	160023	06/08/2015	48998748	130-53100-0-00000-37000-47000-0	\$431.71
13191	PRODUCERS	PV	160024	06/15/2015	49036339	130-53100-0-00000-37000-47000-0	\$104.74
13191	PRODUCERS	PV	160025	06/22/2015	49096351	130-53100-0-00000-37000-47000-0	\$102.30
13130	SYSCO FOOD SERVICES	PV	160029	06/12/2015	506120091	130-53100-0-00000-37000-47000-0	\$677.26

CAFETERIA FUND TOTAL EXPENDITURES FOR APY JULY 14 2015

\$2,148.52

Total Entered on 7/14/2015 10:01:00AM:

\$65,757.27

Total Entered by UserId:	<u>anthonyh</u>	\$65,757.27
Report Total for Payment Status:	<u>Finalized</u>	\$65,757.27
Report Total:		\$65,757.27

**** FINAL ****
Batch No 53

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
012788	ARAMARK UNIFORM SERVICES INC	PV-160002	6/25/2015		503-0689428		010-00000-0-00000-81000-55000-0	\$208.16		
Total Check Amount:								\$208.16		
014184	Atkinson, Andelson, Loya, Ruud	PV-160003	7/13/2015		476990		010-00000-0-00000-72000-43000-0	\$46.00		
Total Check Amount:								\$46.00		
012942	CROP PRODUCTION SERVICES	PV-160004	6/23/2015		27611567		010-00000-0-00000-81000-55000-0	\$579.96		
Total Check Amount:								\$579.96		
011812	DUNCAN CERAMIC SUPPLY	PV-160005	5/29/2015		875608		010-00000-0-11100-10000-58000-0	\$221.75		
	DUNCAN CERAMIC SUPPLY	PV-160006	5/28/2015		875354		010-60100-0-11100-10000-43000-0	\$259.69		
Total Check Amount:								\$481.44		
013782	EDUCATIONAL TESTING SERVICES	PV-160007	6/29/2015		SP20043821		010-00000-0-11100-10000-43000-0	\$138.56		
Total Check Amount:								\$138.56		
005481	EMPLOYMENT DEVELOPMENT DEPT.	PV-160048	6/30/2015		2015 QTR 2		010-00000-0-00000-00000-95025-0	\$434.40	G	
Total Check Amount:								\$434.40		
014191	Exeter Unified School District	PV-160008	6/11/2015		1551		010-07200-0-11100-10000-52000-0	\$200.00		
Total Check Amount:								\$200.00		
013831	F & M BANK VISA	PV-160043	6/18/2015		07022015		010-00000-0-00000-72000-52000-0	\$149.00		
Total Check Amount:								\$149.00		
012907	FOCUS PACKAGING	PV-160009	5/6/2015		194405		130-53100-0-00000-37000-47000-0	\$832.51		
Total Check Amount:								\$832.51		
013594	KINGSLEY BOGARD THOMPSON LLP	PV-160010	5/31/2015		23161		010-00000-0-00000-71000-58000-0	\$382.43		
Total Check Amount:								\$382.43		
014192	LEVEL 3	PV-160012	6/1/2015		07334228		010-00000-0-00000-81000-59000-0	\$5,426.84		

**** FINAL ****
Batch No 53

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Total Check Amount:								\$5,426.84		
013961	LOWE'S	PV-160011	6/26/2015		8842,8409		010-00000-0-00000-81000-43000-0	\$445.26		
Total Check Amount:								\$445.26		
013607	MANGINI ASSOCIATES, INC.	PV-160014	6/30/2015		7342		350-77110-0-00000-85000-62000-0	\$16,690.74	E	
Total Check Amount:								\$16,690.74		
003676	MC ELMOYL REFRIGERATION	PV-160016	6/19/2015		30818		010-00000-0-00000-81000-55000-0	\$450.06		
Total Check Amount:								\$450.06		
012836	OFFICE DEPOT, INC.	PV-160018	6/30/2015		VARIOUS		010-07200-0-11100-10000-43000-0	\$2,311.34		
	OFFICE DEPOT, INC.	PV-160019	6/30/2015		VARIOUS		010-07200-0-11100-10000-43000-0	\$753.25		
	OFFICE DEPOT, INC.	PV-160020	6/30/2015		VARIOUS		010-07200-0-11100-10000-43000-0	\$198.59	H	
	OFFICE DEPOT, INC.	PV-160021	7/13/2015		VARIOUS		010-07200-0-11100-10000-43000-0	\$1,224.53		
Total Check Amount:								\$4,487.71		
014125	PATTI PAQUETTE	PV-160026	6/26/2015		JUNE TRAINING		010-00000-0-00000-81000-58000-0	\$1,140.00	J	
Total Check Amount:								\$1,140.00		
014179	PITNEY BOWES	PV-160022	6/14/2015		YEAR END INVOICE		010-00000-0-00000-72000-59000-0	\$3.60		
Total Check Amount:								\$3.60		
013191	PRODUCERS	PV-160023	6/8/2015		48998748		130-53100-0-00000-37000-47000-0	\$431.71		
	PRODUCERS	PV-160024	6/15/2015		49036339		130-53100-0-00000-37000-47000-0	\$104.74		
	PRODUCERS	PV-160025	6/22/2015		49096351		130-53100-0-00000-37000-47000-0	\$102.30		
Total Check Amount:								\$638.75		
013316	SCHOOL INNOVATIONS & ADVOCACY	PV-160031	6/1/2015		0134398-IN		010-00000-0-00000-72000-58000-0	\$1,800.00		
Total Check Amount:								\$1,800.00		
005383	SOUTHERN CALIF EDISON CO	PV-160042	6/30/2015		JUNE		010-00000-0-00000-81000-55000-0	\$3,022.75		
Total Check Amount:								\$3,022.75		

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014105	SPENCE FENCE COMPANY, INC.	PV-160030	2/5/2015		2316		010-00000-0-00000-81000-56000-0	\$1,000.00		
Total Check Amount:								\$1,000.00		
013778	STRATHMORE ELEMENTARY	PV-160027	6/1/2015		201415-23		010-07200-0-00000-31200-58000-0	\$6,144.17	L	
Total Check Amount:								\$6,144.17		
013130	SYSKO FOOD SERVICES	PV-160029	6/12/2015		506120091		130-53100-0-00000-37000-47000-0	\$677.26		
	SYSKO FOOD SERVICES	PV-160034	6/12/2015		506120090		010-90358-0-11350-37000-47000-0	\$351.31		
Total Check Amount:								\$1,028.57		
005388	THE GAS COMPANY	PV-160028	6/22/2015		JUNE		010-00000-0-00000-81000-55000-0	\$233.20		
Total Check Amount:								\$233.20		
005760	TIPTON COMMUNITY SERVICES DIST	PV-160035	6/30/2015		100-400-02		010-00000-0-00000-81000-55000-0	\$534.54		
Total Check Amount:								\$534.54		
005763	TIPTON SCH REV CASH FUND	PV-160039	6/30/2015		VARIOUS		010-07200-0-11100-10000-52000-0	\$90.00	M	
	TIPTON SCH REV CASH FUND		6/30/2015		VARIOUS		010-00000-0-00000-72000-59000-0	\$6.00	M	
	TIPTON SCH REV CASH FUND		6/30/2015		VARIOUS		010-00000-0-11100-10000-43000-0	\$804.53	M	
	TIPTON SCH REV CASH FUND		6/30/2015		VARIOUS		010-60100-0-11100-10000-58000-0	\$250.00	M	
	TIPTON SCH REV CASH FUND		6/30/2015		VARIOUS		010-60100-0-11100-10000-52000-0	\$114.75	M	
	TIPTON SCH REV CASH FUND		6/30/2015		VARIOUS		010-90358-0-00000-24950-43000-0	\$349.59	M	
Total Check Amount:								\$1,614.87		
013463	TULARE COUNTY OFFICE OF EDUCAT	PV-160036	6/26/2015		153070		010-07200-0-11100-10000-52000-0	\$300.00		
	TULARE COUNTY OFFICE OF EDUCAT	PV-160037	6/15/2015		152994		010-07200-0-11100-10000-58000-0	\$8,500.00		
	TULARE COUNTY OFFICE OF EDUCAT	PV-160038	6/9/2015		152953		010-07200-0-11100-10000-58000-0	\$8,500.00		
Total Check Amount:								\$17,300.00		
013496	VALLEY PACIFIC PET. SERV., INC	PV-160041	6/30/2015		INV-375913		010-07230-0-00000-36000-43000-0	\$312.82		
Total Check Amount:								\$312.82		

**** FINAL ****
Batch No 53

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
013333	VERIZON WIRELESS	PV-160040	6/19/2015		9747609227		010-00000-0-00000-81000-59000-0	\$30.93		
Total Check Amount:								\$30.93		

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Total District Payment Amount:								\$65,757.27		

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Batch No 53								Total Accounts Payable:	\$65,757.27	

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling \$65,757.27 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).



 Authorizing Signature

 Date 7/14/15

Fund Summary	Total
010	\$46,918.01
130	\$2,148.52
350	\$16,690.74
Total	\$65,757.27

6. INFORMATION: (Verbal Reports & presentations)

- 6.2** The following resolution will be considered for vote by the Board on the August 11, 2015 Agenda: Board Resolution #2015-2016-06 “RESOLUTION OF THE BOARD OF TRUSTEES OF THE TIPTON ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION BONDS, 2014 ELECTION, SERIES A IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$3,300,000 AND APPROVING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS AND ACTIONS”. Resolution authorizes bonds which allow for the compounding of interest.

TIPTON ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 2015-2016-06

RESOLUTION OF THE BOARD OF TRUSTEES OF THE TIPTON ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION BONDS, 2014 ELECTION, SERIES A, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$3,300,000 AND APPROVING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS AND ACTIONS

WHEREAS, an election was duly and regularly held in the Tipton Elementary School District (the "District") on November 4, 2014, in accordance with Section 1(b)(3) of Article XIII A of the California Constitution, for the purpose of submitting a ballot measure (the "Bond Measure") to the qualified electors of the District, authorizing the issuance of general obligation bonds in the aggregate principal amount of \$3,300,000 (the "Bonds"), and more than 55% of the votes cast were in favor of the issuance of the Bonds; and

WHEREAS, the District has caused the issuance and sale of none of the bonds, leaving \$3,300,000 in principal amount of the Bonds unissued as of this date; and

WHEREAS, the Board of Trustees of the District (the "Board") has the power to authorize the issuance of the Bonds under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"); and

WHEREAS, as such, the District wishes at this time to initiate proceedings for the issuance of a series of the Bonds under the Bond Law in the aggregate principal amount of not to exceed \$3,300,000 (the "Series A Bonds") as provided in this Resolution for the purpose of providing financing for projects which are authorized under the Bond Measure; and

WHEREAS, as required by Government Code Section 53508.5 and Education Code Section 15146(b)(2), because it is anticipated that a portion of the Series A Bonds will be issued as bonds which allow for the compounding of interest as provided herein, on August 4, 2015, this Resolution was publicly noticed as an information item on the agenda for such meeting, and the Board was presented with the following items, copies of which are attached hereto as Exhibit B:

- an analysis containing the total overall cost of the Series A Bonds that allow for the compounding of interest,
- a comparison to the overall cost of issuing only current interest bonds, and
- the reasons bonds that allow for the compounding of interest are being recommended;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Tipton Elementary School District 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 given them below, unless the context clearly requires some other meaning.

“Accreted Value” means, with respect to any Capital Appreciation Bond and Convertible Capital Appreciation Bond prior to its Conversion Date, the total amount of principal thereof and interest payable thereon as of any Compounding Date determined solely by reference to the Table of Accreted Values set forth on such Capital Appreciation Bond or Convertible Capital Appreciation Bond. The Accreted Value of any Capital Appreciation Bond or Convertible Capital Appreciation Bond as of any date other than a Compounding Date will be the sum of (a) the Accreted Value as of the Compounding Date immediately preceding the date as of which the calculation is being made plus (b) interest on the Accreted Value determined under the preceding clause (a), computed to the date as of which the calculation is being made at the Accretion Rate set forth on such Capital Appreciation Bond (computed on the basis of a 360-day year of twelve 30-day months).

“Accretion Rate” means, unless otherwise provided by the Bond Purchase Agreement pursuant to Section 3.01, the rate which, when applied to the principal amount of any Capital Appreciation Bond or Convertible Capital Appreciation Bond and compounded semiannually on each Compounding Date, produces the Maturity Value of such Capital Appreciation Bond on the maturity date thereof or the Conversion Value of such Convertible Capital Appreciation Bond on the Conversion Date thereof.

“Authorized Investments” means the County Investment Pool, the Local Agency Investment Fund, any investments authorized pursuant to Sections 53601 and 53635 of the California Government Code, and investment agreements, including guaranteed investment contracts, float contracts or other investment products (provided that such agreements comply with the requirements of Section 148 of the Tax Code). The Treasurer Tax-Collector shall assume no responsibility in the reporting, reconciling and monitoring in the investment of proceeds related to the Series A Bonds.

“Board” means the Board of Trustees of the District.

“Bond Counsel” means (a) the firm of Jones Hall, A Professional Law Corporation, or (b) any other 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.

“Bond Law” means Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, commencing with Section 53506 of said Code, as in effect on the date of adoption hereof and as amended hereafter.

“Bond Purchase Agreement” means the Bond Purchase Agreement between the District and the Underwriter, under which the Underwriter agrees to purchase the Series A Bonds and pay the purchase price therefor.

“Building Fund” means the fund established and held by the County Treasurer under Section 3.03.

“Capital Appreciation Bonds” means the Series A Bonds which are designated as such in the Bond Purchase Agreement, the interest on which is compounded semiannually on each Compounding Date and is payable in full at maturity as shown in the table of Accreted Value for the Capital Appreciation Bonds.

“Closing Date” means the date upon which there is a delivery of the Series A Bonds in exchange for the amount representing the purchase price of the Series A Bonds by the Underwriter.

“Compounding Date” means, with respect to any Capital Appreciation Bond, each February 1 and August 1, commencing on the date set forth in the Bond Purchase Agreement, to and including the date of maturity or redemption of such Capital Appreciation Bond.

“Continuing Disclosure Certificate” means the Continuing Disclosure Certificate which is executed and delivered by a District Representative on the Closing Date.

“Conversion Date” means, with respect to any Convertible Capital Appreciation Bond, the date designated in the Bond Purchase Agreement on which interest begins to accrue on a current basis on the Conversion Value thereof, and is payable semiannually thereafter on each Interest Payment Date.

“Conversion Value” means, with respect to any Convertible Capital Appreciation Bond, the Accreted Value of such Convertible Capital Appreciation Bond as of its Conversion Date.

“Convertible Capital Appreciation Bonds” means any Series A Bonds which are designated as such in the Bond Purchase Agreement, the interest on which initially accretes on the original Denominational Amount thereof, compounded semiannually on each Compounding Date until the Conversion Date thereof, and thereafter, the interest on which is payable on a current basis on each Interest Payment Date following the Conversion Date.

“Costs of Issuance” means all items of expense directly or indirectly payable by or reimbursable to the District and related to the authorization, issuance, sale and delivery of the Series A 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 and its counsel, legal fees and charges, fees and disbursements of consultants and professionals, rating agency fees and any other cost, charge or fee in connection with the original issuance and sale of the Series A Bonds.

“County” means the County of Tulare, a political subdivision of the State of California, duly organized and existing under the Constitution and laws of the State of California.

“County Treasurer” means the Tulare County Treasurer-Tax Collector, or any authorized deputy thereof.

“Current Interest Bonds” means the Series A Bonds which are designated as such in the Bond Purchase Agreement, the interest on which is payable on a current basis on each Interest Payment Date.

“Debt Service Fund” means the account established and held by the County Treasurer under Section 4.02.

“Denominational Amount” means, with respect to any Capital Appreciation Bonds, the initial purchase price (exclusive of any premium) of such Capital Appreciation Bond.

“Depository” means (a) initially, DTC, and (b) any other Securities Depository acting as Depository under Section 2.09.

“Depository System Participant” means any participant in the Depository’s book-entry system.

“District” means the Tipton Elementary School District, a school district organized under the Constitution and laws of the State of California, and any successor thereto.

“District Representative” means the President of the Board, the Superintendent, Chief Business Financial Officer, or such officer’s written designee, or any other person authorized by resolution of the Board of the District to act on behalf of the District with respect to this Resolution and the Bonds.

“DTC” means The Depository Trust Company, New York, New York, and its successors and assigns.

“Education Code” means the Education Code of the State of California, as in effect on the Closing Date or as thereafter amended from time to time.

“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.

“Interest Payment Dates” with respect to any Current Interest Bond and any Convertible Capital Appreciation Bond following the Conversion Date, means February 1 and August 1 in each year during the term of such Current Interest Bond or following the Conversion Date of the Convertible Capital Appreciation Bond, commencing on the date set forth in the Bond Purchase Agreement, provided, however, that such dates are subject to modification as provided in the Bond Purchase Agreement.

“Maturity Value” means, with respect to any Capital Appreciation Bond, the Accreted Value of such Capital Appreciation Bond to be paid at maturity.

“Office” means the office or offices of the Paying Agent for the payment of the Bonds and the administration of its duties hereunder. The Paying Agent may designate and re-designate the Office from time to time by written notice filed with the County Treasurer and the District.

“Outstanding,” when used as of any particular time with reference to Series A Bonds, means all Series A Bonds except: (a) Series A Bonds theretofore canceled by the Paying Agent or surrendered to the Paying Agent for cancellation; (b) Series A Bonds paid or deemed to have

been paid within the meaning of Section 9.02; and (c) Series A Bonds in lieu of or in substitution for which other Series A Bonds have been authorized, executed, issued and delivered by the District under this Resolution.

“Owner”, whenever used herein with respect to a Series A Bond, means the person in whose name the ownership of such Series A Bond is registered on the Registration Books.

“Paying Agent” means Wilmington Trust National Association acting in the capacity of paying agent, registrar, authentication agent and transfer agent.

“Record Date” means the 15th day of the month preceding an Interest Payment Date, whether or not such day is a business day.

“Registration Books” means the records maintained by the Paying Agent for the registration of ownership and registration of transfer of the Series A Bonds under Section 2.08.

“Resolution” means this Resolution, as originally adopted by the Board and including all amendments hereto and supplements hereof which are duly adopted by the Board from time to time in accordance herewith.

“Securities Depositories” 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 Certificate of the District delivered to the Paying Agent.

“Tax Code” 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, temporary and final regulations promulgated, and applicable official public guidance published, under said Code.

“Underwriter” means O’Connor & Company Securities, Inc., the original purchaser of the Series A Bonds upon the negotiated sale thereof, as designated pursuant to Section 3.01.

“Written Certificate of the District” means an instrument in writing signed by a District Representative or by any other officer of the District duly authorized by the District for that purpose.

“Series A Bonds” means the not to exceed \$3,300,000 aggregate principal amount of Tipton Elementary School District (Tulare County, California) General Obligation Bonds, 2014 Election, Series A issued and at any time Outstanding under this Resolution.

SECTION 1.02. *Interpretation.*

(a) Unless the context otherwise indicates, words expressed in the singular include the plural and vice versa and the use of the neuter, masculine, or feminine gender is for convenience only and 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; Findings.* This Resolution is entered into under the provisions of the Bond Law. The Board hereby certifies 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 Series A 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 Series A Bonds, together with all other indebtedness of the District, does not exceed any limit prescribed by any laws of the State of California.

ARTICLE II

THE SERIES B BONDS

SECTION 2.01. *Authorization.* The Board hereby authorizes the issuance of the Series A Bonds in the aggregate principal amount not to exceed \$3,300,000 under and subject to the terms of Article XIII A, Section 1 paragraph (b) of the California Constitution, the Bond Law and this Resolution, for the purpose of raising money for the acquisition or improvement of educational facilities in accordance with the Bond Measure and to pay Costs of Issuance. This Resolution constitutes a continuing agreement between the District and the Owners of all of the Series A Bonds issued or to be issued hereunder and then Outstanding to secure the full and final payment of principal thereof and interest and premium, if any, on all Series A Bonds, subject to the covenants, agreements, provisions and conditions herein contained. The Series A Bonds may be issued as Current Interest Bonds, Capital Appreciation Bonds and/or Convertible Capital Appreciation Bonds, or any combination thereof, and may be issued in one or more series as tax-exempt bonds, and shall be designated the “Tipton Elementary School District (Tulare County, California) General Obligation Bonds, 2014 Election, Series A” together with such additional series designation as is approved by a District Representative to identify the Series A Bonds more particularly.

SECTION 2.02. *Terms of Series B Bonds.*

(a) Terms of Current Interest Bonds. The Current Interest 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 Current Interest Bonds maturing in the year of maturity of the Current Interest Bond for which the denomination is specified. Current Interest Bonds will be lettered and numbered as the Paying Agent may prescribe. The Current Interest Bonds will be dated as of the Closing Date.

Interest on the Current Interest Bonds is payable semiannually on each Interest Payment Date. Each Current Interest 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

Current Interest Bond is in default at the time of authentication thereof, such Current Interest Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

(b) Terms of Capital Appreciation Bonds. The Capital Appreciation Bonds will be issued in fully registered form without coupons in denominations of \$5,000 in Maturity Values or any integral multiple thereof (except that one Capital Appreciation Bond may be issued in a denomination the Maturity Value of which is not an integral multiple of \$5,000), maturing on August 1 in each of the years and in the maturity amounts as will be determined upon the sale thereof. Interest on the Capital Appreciation Bonds compounds on each Compounding Date at the respective Accretion Rates to be determined upon the sale thereof, and is payable solely at maturity or upon earlier redemption thereof as hereinafter provided.

Each Capital Appreciation Bond will be dated as of the Closing Date. The Accreted Value of the Capital Appreciation Bonds and any redemption premium thereon will be payable solely at maturity or earlier redemption thereof to the Owners thereof upon presentation and surrender thereof at the Office of the Paying Agent. The Accreted Value of the Capital Appreciation Bonds will be payable in lawful money of the United States of America upon presentation and surrender thereof at the Office of the Paying Agent.

(c) Terms of Convertible Capital Appreciation Bonds. The Convertible Capital Appreciation Bonds (if any) will be issued in fully registered form without coupons. Interest on the Convertible Capital Appreciation Bonds will initially accrete on the original Denominational Amount thereof, compounded on each Compounding Date to and including the Conversion Date thereof. On the Conversion Date of any Convertible Capital Appreciation Bond, the interest on such Convertible Capital Appreciation Bond will convert to current interest, accruing on the Conversion Value thereof, payable as set forth under subsection (a) above.

Each Convertible Capital Appreciation Bond will be dated as of the Closing Date. The Convertible Capital Appreciation Bonds will mature on August 1 in each of the years and in the Conversion Values as will be determined upon the sale thereof.

(d) Maturities: Basis of Interest Calculation. The Series A Bonds will mature on August 1 in the years and in the amounts, and will bear or accrete interest at the rates, as determined upon the sale thereof as provided in the Bond Purchase Agreement. The limits set forth in Section 3.01 relating to the maximum maturity and interest rates prescribed by the Bond Law and this Board shall be set forth in the Bond Purchase Agreement. Interest on the Series A Bonds will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

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

(f) Payment. Interest on the Series A Bonds (including the final interest payment upon maturity or redemption) is payable by check, draft or wire of the Paying Agent mailed to the Owner thereof (which will be DTC so long as the Series A Bonds are held in the book-entry system of DTC) at such Owner's address as it appears on the Registration Books at the close of

business on the preceding Record Date; except that at the written request of the Owner of at least \$1,000,000 aggregate principal amount of the Series A Bonds, which written request is on file with the Paying Agent as of any Record Date, interest on such Series A Bonds will be paid on the succeeding Interest Payment Date to such account as will be specified in such written request. Principal of and premium (if any) on the Series A Bonds is payable in lawful money of the United States of America upon presentation and surrender at the Office of the Paying Agent.

(g) Provisions of Sale Documents to Control. Notwithstanding the foregoing provisions of this Section and the following provisions of Section 2.03, any of the terms of the Series A Bonds may be established or modified under the Bond Purchase Agreement or other document governing the sale of the Series A Bonds. In the event of a conflict or inconsistency between this Resolution and the Bond Purchase Agreement or other document of sale relating to the terms of the Series A Bonds, the provisions of the Bond Purchase Agreement or other document of sale will be controlling.

SECTION 2.03. *Redemption of Series A Bonds.*

(a) Optional Redemption Dates and Prices. The Series A Bonds are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as designated by the District and by lot within a maturity, from any available source of funds, commencing on the date which is no later than ten years following the issuance of the Series A Bonds, at the respective redemption prices as shall be designated in the Bond Purchase Agreement.

(b) Mandatory Sinking Fund Redemption. If the Bond Purchase Agreement specifies that any one or more maturities of the Series A Bonds are term bonds which are subject to mandatory sinking fund redemption, each such maturity of Series A Bonds shall be subject to such mandatory sinking fund redemption on August 1 in each of the years and in the respective principal amounts as set forth in the Bond Purchase Agreement, 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 any such term bonds are redeemed under the provisions of the preceding clause (a), the total amount of all future payments under this subsection (b) with respect to such term bonds shall be reduced by the aggregate principal amount of such term bonds so redeemed, to be allocated among such payments in integral multiples of \$5,000 in the manner determined by the District as set forth in written notice given by the District to the Paying Agent.

(c) Selection of Series A Bonds for Redemption. Whenever less than all of the Outstanding Series A Bonds of any one maturity are designated for redemption, the Paying Agent shall select the Outstanding Series A Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Current Interest Bond will be deemed to consist of individual bonds of \$5,000 portions (principal amount, Maturity Value or Conversion Value, as applicable). The Series A Bonds may all be separately redeemed.

(d) Redemption Procedure. The Paying Agent will cause notice of any redemption to be mailed, 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 Series A Bonds designated for redemption, at their addresses appearing on the Registration Books. 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 Series A 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 Series A Bond Owners.

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

Upon surrender of Series A 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 Series A Bond or Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Series A Bond or Bonds.

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 Series A Bonds so called for redemption have been duly provided, the Series A Bonds called for redemption will cease to be entitled to any benefit under this 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 the notice. The Paying Agent will cancel all Series A Bonds redeemed under this Section and will furnish a certificate of cancellation to the District.

(e) Right to Rescind Notice of Redemption. The District has the right to rescind any notice of the optional redemption of Series A Bonds under subsection (a) of this Section by written notice to the Paying Agent on or prior to the date 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 Series A Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Series A 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 Series A Bonds.* The Current Interest Bonds, the Capital Appreciation Bonds and the Convertible Capital Appreciation Bonds, the form of the Paying Agent's certificate of authentication and registration and the form of assignment to appear thereon will be substantially in the forms, respectively, with necessary or appropriate variations, omissions and insertions, as permitted or required by this Resolution and the Bond Purchase Agreement, as are set forth in Appendix A attached hereto.

SECTION 2.05. *Execution of Series A Bonds.* The Series A 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. Only those Series A Bonds bearing a certificate of authentication and registration in the form set forth in Appendix 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 is conclusive evidence that the Series A 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 Series A Bonds.* Subject to Section 2.10, any Series A 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 Series A Bond for cancellation at the 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 Series A Bond issued upon any transfer.

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

SECTION 2.07. *Exchange of Series A Bonds.* Series A Bonds may be exchanged at the principal Office of the Paying Agent for a like aggregate principal amount of Series A Bonds of authorized denominations and of the same maturity, together with a request for exchange signed by the owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. The District may charge a reasonable sum for each new Series A Bond issued upon any exchange (except in the cases of any exchange of temporary Series A Bonds for definitive Series A Bonds). No exchange of Series A Bonds is required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series A Bonds for redemption or (b) with respect to a Series A Bond after it 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 Series A 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, Series A Bonds as herein before provided.

SECTION 2.09. *Book-Entry System.* Except as provided below, DTC shall be the Owner of all of the Series A Bonds, and the Series A Bonds shall be registered in the name of Cede & Co. as nominee for DTC. The Series A Bonds shall be initially executed and delivered in the form of a single fully registered Series A Bond for each maturity date of the Series A Bonds in the full aggregate principal amount of the Series A 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 Series A 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 have no responsibility or obligation to any Depository System Participant, any person claiming a beneficial ownership interest in the Series A 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 Series A Bonds. The District shall cause to be paid all principal and interest with respect to the Series A 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 Series A 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 Series A 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 Series A 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 Series A Bonds. In such event, the District shall issue, transfer and exchange Series A Bonds as requested by DTC and any other owners in appropriate amounts.

DTC may determine to discontinue providing its services with respect to the Series A Bonds at any time by giving notice to 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 Series A 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 Series A Bonds evidencing the Series A Bonds to any Depository System Participant having Series A Bonds credited to its DTC account or (b) arrange for another securities depository to maintain custody of certificates evidencing the Series A Bonds.

Notwithstanding any other provision of this Resolution to the contrary, so long as any Series A 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 Series A Bond and all notices with respect to such Series A Bond shall be made and given, respectively, to DTC as provided in the representation letter delivered on the date of issuance of the Series A Bonds.

Section 2.10. *Transfer Under Book-Entry System: Discontinuation of Book-Entry System.* Registered ownership of the Series A Bonds, or any portion thereof, may not be transferred except as follows:

- (i) To any successor of Cede & Co., as nominee of DTC, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); *provided that* any successor of Cede & Co., as nominee of DTC or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;
- (ii) To any substitute depository not objected to by the District or the County, upon (1) the resignation of DTC or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the County (upon consultation with the District) to substitute another depository for DTC (or its successor) because DTC or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or
- (iii) To any person upon (1) the resignation of DTC or its successor (or substitute depository or its successor) from its functions as depository, or (2) a determination by the County (upon consultation with the District) to remove DTC or its successor (or any substitute depository or its successor) from its functions as depository.

ARTICLE III

SALE OF SERIES A BONDS; APPLICATION OF PROCEEDS

SECTION 3.01. *Sale of Series A Bonds; Approval of Sale Documents.*

(a) Negotiated Sale Authorized. Pursuant to Section 53508.7 of the Bond Law, and subject to the alternative manner of sale identified in subsection (c) below, the Board hereby expressly authorizes the negotiated sale of the Series A Bonds to O'Connor & Company Securities, Inc.. In the case of a negotiated sale, subject to subsection (c) below, the Series A Bonds shall be sold pursuant to the Bond Purchase Agreement in substantially the form on file with the Clerk of the Board with such changes therein, deletions therefrom and modifications thereto as a District Representative may approve, such approval to be conclusively evidenced by the execution and delivery of the Bond Purchase Agreement; provided that the Bond Purchase Agreement shall contain the following terms:

- (i) the Series A Bonds shall bear a rate of interest or Accretion Rate of not to exceed the maximum rate permitted by law;
- (ii) Current Interest Bonds shall have a final maturity date of 40 years or less from the date of issuance (subject to subsection (f) below), and Capital Appreciation Bonds and Convertible Capital Appreciation Bonds shall have a final maturity date of 25 years or less from the date of issuance;
- (iii) the Series A Bonds shall have a ratio of total debt service to principal of not to exceed four to one;
- (iv) the Series A Bonds which are Capital Appreciation Bonds and Convertible Capital Appreciation Bonds shall be subject to redemption prior to maturity at the option of the District, at the Accreted Value or Conversion Value thereof, as applicable, beginning no later than 10 years following the issuance of the Series A Bonds; and
- (v) the Underwriter's discount shall not exceed 2.0% of the principal amount of the Series A Bonds.

The Board hereby authorizes a District Representative to execute and deliver the final form of the Bond Purchase Agreement in the name and on behalf of the District.

(b) Reasons for Negotiated Sale. In accordance with Section 53508.7 of the Bond Law, the Board has determined to authorize the sale of the Series A Bonds at negotiated sale for the following reasons: (a) the District requires flexibility in determining whether the Bonds will be issued as Current Interest Bonds, Capital Appreciation Bonds, Convertible Capital Appreciation Bonds, or a combination thereof, and a negotiated sale provides flexibility to make such determination at the time of the bond sale, (b) a negotiated sale provides more flexibility to choose the time and date of the sale which is advantageous in a volatile municipal bond market, and (c) a negotiated sale will permit the time schedule for the issuance and sale of the Series A Bonds to be expedited. A District Representative is hereby authorized to acknowledge a copy

of the disclosure made by the selected Underwriter in compliance with Municipal Securities Rulemaking Board Rule G-17.

(c) Official Statement. The Board hereby approves, and hereby deems nearly final within the meaning of Rule 15c2-12 of the Securities Exchange Act of 1934, the Preliminary Official Statement describing the Series A Bonds in substantially the form on file with the Clerk of the Board. A District Representative is hereby authorized to execute an appropriate certificate stating 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 authorized and directed to approve any changes in or additions to a final form of said Official Statement, and the execution thereof by a District Representative shall be conclusive evidence of his or her approval of any such changes and additions. The Board hereby authorizes the distribution of the Official Statement by the Underwriter. The final Official Statement shall be executed in the name and on behalf of the District by a District Representative.

(d) Estimates Regarding Assessed Valuations. As provided in Section 3.01(a), the Series A Bonds which are Current Interest Bonds shall have a term of not to exceed 40 years from the date of issuance, and the Series A Bonds which are Capital Appreciation Bonds or Convertible Capital Appreciation Bonds shall have a term of not to exceed 25 years from the date of issuance, and the repayment ratio for the Series A Bonds shall not exceed four to one. As provided in Education Code Section 15270, the Series A Bonds may only be issued if the District projects at the time of issue that the tax rate levied to pay debt service on the Series A Bonds, together with other bonds issued pursuant to the Bond Measure, would not exceed \$30 per \$100,000 of assessed valuation. In making such projection, the District has estimated certain annual increases in the assessed value of taxable property within the District. The assumed annual increases are set forth in Exhibit B hereto.

(e) Actions to Close Bond Issuance. Each District Representative and any and all other officers of the District are each 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 Series A Bonds, including but not limited to the execution and delivery of a document with respect to the engagement of the Paying Agent appointed hereby, and the payment of Costs of Issuance. 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 if such officer is absent or unavailable.

SECTION 3.02. *Application of Proceeds of Sale of Series A Bonds.* The proceeds of the Series A Bonds shall be paid to the County Treasurer (excluding amounts to be used to pay some or all of the Costs of Issuance, which may be deposited as described in Section 3.05) on the Closing Date, and shall be applied by the County Treasurer as follows:

- (a) The portion of the proceeds representing the premium (if any) received by the County Treasurer on the sale of the Series A Bonds will be deposited in the Debt Service Fund established pursuant to Section 4.02.

- (b) All remaining proceeds received by the County Treasurer from the sale of the Series A Bonds will be deposited in the Building Fund established pursuant to Section 3.03.

At the option of the District, a portion of the proceeds to be used to pay Costs of Issuance may be deposited with a fiscal agent selected by the District, as provided in Section 15146(h) of the Education Code, as directed by the District, in order to facilitate the payment of Costs of Issuance.

SECTION 3.03. *Building Fund.* The County Treasurer shall create and maintain a fund designated as the "Tipton Elementary School District, 2015 Building Fund," into which the proceeds from the sale of the Series A Bonds shall be deposited, to the extent required under Section 3.02(b). The County Treasurer shall maintain separate accounting for the proceeds of the Series A Bonds, including all earnings received from the investment thereof. Amounts credited to the Building Fund for the Series A Bonds shall be expended by the District solely for the financing of projects for which the Series A Bond proceeds are authorized to be expended under the Bond Measure (which includes related Costs of Issuance). All interest and other gain arising from the investment of proceeds of the Series A Bonds shall be retained in the Building Fund and used for the purposes thereof. Pursuant to a Written Certificate of the District filed with the County Treasurer, any amounts remaining on deposit in the Building Fund and not needed for the purposes thereof shall be withdrawn from the Building Fund and transferred to the Debt Service Fund, to be applied to pay the principal of and interest on the Series A Bonds.

If excess amounts remain on deposit in the Building Fund after payment in full of the Series A Bonds, any such excess amounts shall be transferred to the general fund of the District, to be applied for the purposes for which the Series A Bonds have been authorized or otherwise in accordance with the Bond Law.

SECTION 3.04. *Professionals; Estimated Financing Costs.* The firm of Jones Hall, A Professional Law Corporation, has previously been engaged to act as the District's bond counsel and disclosure counsel, and the firm of Isom Advisors, a Division of Urban Futures, Inc. has previously been engaged to act as the District's financial advisor, in connection with the issuance and sale of the Series A Bonds. The estimated costs of issuance associated with the bond sale are \$170,000, which includes bond counsel and disclosure counsel fees, costs of printing the Official Statement, financial advisor fees, rating agency fees, and paying agent fees, but which do not include underwriting fees and the cost of municipal bond insurance, if obtained.

SECTION 3.05. *Costs of Issuance Agreement.* In order to facilitate the payment of all or some Costs of Issuance, the Board hereby authorizes a District Representative to enter into or acknowledge an agreement, designating a bank identified therein, to serve as a custodian for receipt of a portion of the proceeds of the Series A Bonds to pay all or a portion of Costs of Issuance.

ARTICLE IV

SECURITY FOR THE SERIES A BONDS; DEBT SERVICE FUND

SECTION 4.01. *Security for the Series A Bonds.* The Series A Bonds are general obligations of the District. The Board has the power to direct the County to levy *ad valorem* taxes upon all property within the District that is subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates), for the payment of the Series A Bonds and the interest and redemption premium (if any) thereon. The District hereby directs the County to levy 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 Series A Bonds are Outstanding in an amount sufficient to pay the principal of and interest on the Series A Bonds when due, including the principal of any Series A Bonds upon the mandatory sinking fund redemption thereof under Section 2.03(b), which moneys when collected will be paid to the County Treasurer and placed in the Debt Service Fund.

The principal of and interest and redemption premium (if any) on the Series A Bonds does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents or employees thereof. Neither the County, the State of California, any of its political subdivisions nor any of the officers, agents or employees thereof are liable for the Series A Bonds. In no event are the principal of and interest and redemption premium (if any) on Series A Bonds payable out of any funds or properties of the District other than *ad valorem* taxes levied on taxable property in the District. The Series A Bonds, including the interest thereon, are payable solely from taxes levied under Sections 15250 and 15252 of the Education Code.

SECTION 4.02. *Establishment of Debt Service Fund.* The District hereby directs the County Treasurer to establish, hold and maintain a fund to be known as the "Tipton Elementary School District, 2015 Debt Service Fund", which the County Treasurer shall maintain as a separate account, distinct from all other funds of the County and the District. All taxes levied by the County, at the request of the District, for the payment of the principal of and interest and premium (if any) on the Series A Bonds shall be deposited in the Debt Service Fund by the County promptly upon apportionment of said levy.

The Debt Service Fund is hereby pledged for the payment of the principal of and interest on the Series A Bonds when and as the same become due, including the principal of any term Series A Bonds required to be paid upon the mandatory sinking fund redemption thereof. Amounts in the Debt Service Fund shall be transferred by the County to the Paying Agent to the extent required to pay the principal of and interest and redemption premium (if any) on the Series A Bonds when due. In addition, amounts on deposit in the Debt Service Fund shall be applied to pay the fees and expenses of the Paying Agent insofar as permitted by law, including specifically by Section 15232 of the Education Code.

SECTION 4.03. *Disbursements From Debt Service Fund.* The County Treasurer shall administer the Debt Service Fund and make disbursements therefrom in the manner set forth in this Section. The County Treasurer shall transfer amounts on deposit in the Debt Service Fund, to the extent necessary to pay the principal of and interest on the Series B Bonds when due and payable, to the Paying Agent which, in turn, shall pay such moneys to DTC to pay the principal of and interest on the Series B Bonds. DTC will thereupon make payments of principal and

interest on the Series B Bonds to the DTC Participants who will thereupon make payments of principal and interest to the beneficial owners of the Series B Bonds. Any moneys remaining in the Debt Service Fund after the Series B Bonds and the interest thereon have been paid, or provision for such payment has been made, shall be transferred to the General Fund of the District, as provided in Section 15234 of the Education Code.

SECTION 4.04. *Investments.* All moneys held in any of the funds or accounts established with the County hereunder will be invested in Authorized Investments in accordance with the investment policies of the County, as such policies exist at the time of investment. Obligations purchased as an investment of moneys in any fund or account will 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 will be deposited in the fund or account from which such investment was made, and will be expended for the purposes thereof. The County Treasurer has no responsibility in the reporting, reconciling and monitoring of the investment of the proceeds of the Bonds.

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 under this Resolution, or otherwise containing proceeds of the Series A Bonds, shall be acquired and disposed of at the Fair Market Value thereof. For purposes of this Section, 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

SECTION 5.01. *Punctual Payment.* The Board will direct the County to levy *ad valorem* taxes, as provided in Section 15250 of the Education Code, so as to enable the District to punctually pay, or cause to be paid, the principal of and interest on the Series A Bonds, in conformity with the terms of the Series A Bonds and of this Resolution. 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. *Books and Accounts; Financial Statements.* 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 are made of all transactions relating to the expenditure of the proceeds of the Series A Bonds. Such books of record and accounts shall at all times during business hours be subject to the inspection of the Paying Agent and the Owners of not less than 10% in aggregate principal amount of the Series A Bonds then Outstanding, or their representatives authorized in writing.

SECTION 5.03. *Protection of Security and Rights of Series A Bond Owners.* The District will preserve and protect the security of the Series A Bonds and the rights of the Series A Bond Owners, and will warrant and defend their rights against all claims and demands of all persons. Following the issuance of the Series A Bonds by the District, the Series A Bonds shall be incontestable by the District.

SECTION 5.04. *Tax Covenants.*

(a) Private Activity Bond Limitation. The District shall assure that the proceeds of the Series A Bonds are not so used as to cause the Series A 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) Federal Guarantee Prohibition. 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 Series A Bonds to be "federally guaranteed" within the meaning of Section 149(b) of the Tax Code.

(c) No Arbitrage. 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 Series A 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 Series A Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Tax Code.

(d) Maintenance of Tax-Exemption. The District shall take all actions necessary to assure the exclusion of interest on the Series A Bonds from the gross income of the Owners of the Series A 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) Exemption from Rebate Requirement. The District is a governmental unit with the power to impose taxes of general applicability which, when collected, may be used for general purposes of the District; the Bonds are not private activity bonds within the meaning of section 141 of the Internal Revenue Code of 1986 (the "Code"); and ninety-five percent (95%) of the Net Sale Proceeds of the Bonds are to be used for local governmental activities of the District. The aggregate face amount (or, issue prices, in the case of issues with a net original issue discount or net original issue premium in excess of two percent (2%) of the principal amount of the issue, excluding original issue premium used for reasonable underwriter's compensation) of all tax-exempt obligations (other than private activity bonds as defined in section 141 of the Code) issued by the District, including all subordinate entities of the District and all entities which may issue obligations on behalf of the District, during the calendar year during which the Bonds are being issued, is not reasonably expected to exceed \$15,000,000, of which no more than \$5,000,000 is for other than the construction of public school facilities, excluding, however, that portion of current refunding obligations having a principal amount not in excess of the principal amount of the refunded obligation. By reason of the statements set forth in this subparagraph, the District will not rebate excess investment earnings, if any, to the federal government.

(f) Small Issuer Exemption from Bank Nondeductibility Restriction. The District hereby designates the Bonds for purposes of paragraph (3) of section 265(b) of the Tax 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 certain 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 Bonds, has been or will be issued by the District, including all subordinate entities of the District, during the calendar year 2015.

SECTION 5.05. *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 does not constitute a default by the District hereunder or under the Series A Bonds; however, any Participating Underwriter (as that term is defined in the Continuing Disclosure Certificate) or any holder or beneficial owner of the Series A Bonds may, take such actions as may be necessary and appropriate to compel performance, including seeking mandate or specific performance by court order.

SECTION 5.06. *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 Series A Bonds of the rights and benefits provided in this Resolution.

ARTICLE VI

THE PAYING AGENT

SECTION 6.01. *Appointment of Paying Agent.* Wilmington Trust National Association is hereby appointed to act as Paying Agent for the Series A Bonds and, in such capacity, shall also act as registration agent and authentication agent for the Series A 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 Series A Bonds, no implied covenants or obligations shall be read into this Resolution against the Paying Agent. The Paying Agent shall signify its acceptance of the duties and obligations imposed upon it by the District by executing and delivering to the District a certificate or agreement to that effect.

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 a combined capital (exclusive of borrowed capital) and surplus of at least \$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, under 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 Series A Bond 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 will become effective upon acceptance of appointment by the successor Paying Agent.

SECTION 6.02. *Paying Agent May Hold Series B Bonds.* The Paying Agent may become the owner of any of the Series A 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 Series A 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 Series A Bonds, nor shall incur any responsibility in respect thereof, other than as set forth in this Resolution. The Paying Agent is not 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 is not liable for any error of judgment made in good faith by a responsible officer of its corporate trust department 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 has 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 is not 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 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 SERIES A BOND OWNERS

SECTION 7.01. *Remedies of Series A Bond Owners.* Any Series A Bond Owner has the right, for the equal benefit and protection of all Series A Bond 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 Series A 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 Series A Bond Owners' rights; or
- (c) upon the happening and continuation of any default by the District hereunder or under the Series A 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 Series A Bonds is exclusive of any other remedy. Each and every remedy is cumulative and may be exercised in addition to every other remedy given hereunder or thereafter conferred on the Series A Bond Owners.

SECTION 7.03. *Non-Waiver.* Nothing in this Article VII or in any other provision of this Resolution or in the Series A Bonds, affects or impairs the obligation of the District, which is absolute and unconditional, to pay the principal of and interest on the Series A Bonds to the respective Owners of the Series A Bonds at the respective dates of maturity, as herein provided, or affects or impairs the right of action against the District, which is also absolute and unconditional, of such Owners to institute suit against the District to enforce such payment by virtue of the contract embodied in the Series A Bonds.

A waiver of any default by any Series A Bond Owner shall not affect any subsequent default or impair any rights or remedies on the subsequent default. No delay or omission of any Owner of any of the Series A Bonds to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or an acquiescence therein, and every power and remedy conferred upon the Series A Bond Owners by this Article VII may be enforced and exercised from time to time and as often as shall be deemed expedient by the Owners of the Series A Bonds.

If a suit, action or proceeding to enforce any right or exercise any remedy be abandoned or determined adversely to the Series A Bond Owners, the District and the Series A Bond Owners shall be restored to their former positions, rights and remedies as if such suit, action or proceeding had not been brought or taken.

ARTICLE VIII

AMENDMENT OF THIS RESOLUTION

SECTION 8.01. *Amendments Effective Without Consent of the Owners.* The Board may amend this Resolution from time to time, without the consent of the Owners of the Series A Bonds, for any one or more of the following purposes:

- (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, in a manner which does not materially adversely affect the interests of the Series A Bond Owners in the opinion of Bond Counsel filed with the District; or
- (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 Series A Bonds.

SECTION 8.02. *Amendments Effective With Consent of the Owners.* The Board may amend this Resolution from time to time for any purpose not set forth in Section 8.01, with the written consent of the Owners of a majority in aggregate principal amount of the Series A Bonds Outstanding at the time such consent is given. Without the consent of all the Owners of such Series A Bonds, no such modification or amendment shall permit (a) a change in the terms of maturity of the principal of any Outstanding Series A Bonds or of any interest payable thereon or a reduction in the principal amount thereof or in the rate of interest thereon, (b) a reduction of the percentage of Series A Bonds the consent of the Owners of which is required to effect any such modification or amendment, (c) a change in any of the provisions in Section 7.01 or (d) a

reduction in the amount of moneys pledged for the repayment of the Series A Bonds, and no right or obligation of any Paying Agent may be changed or modified without its written consent.

ARTICLE IX

MISCELLANEOUS

SECTION 9.01. *Benefits of Resolution Limited to Parties.* Nothing in this Resolution, expressed or implied, gives any person other than the District, the County, the Paying Agent and the Owners of the Series A Bonds, any right, remedy, claim under or by reason of this Resolution. The covenants, stipulations, promises or agreements in this Resolution are for the sole and exclusive benefit of the Owners of the Series A Bonds.

SECTION 9.02. *Defeasance of Series A Bonds.*

(a) Discharge of Resolution. Any or all of the Series A 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 Series A Bonds, as and when the same become due and payable;
- (ii) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem such Series A Bonds; or
- (iii) by delivering such Series A Bonds to the Paying Agent for cancellation by it.

If the District pays all Outstanding Series A Bonds and also pays or causes 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 Series A Bonds have not 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 under this Resolution which are not required for the payment or redemption of Series A Bonds not theretofore surrendered for such payment or redemption.

(b) Discharge of Liability on Series A Bonds. Upon the deposit, in trust, 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 Series A Bond (whether upon or prior to its maturity or the

redemption date of such Series A Bond), provided that, if such Series A Bond is to be redeemed prior to maturity, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice, then all liability of the District in respect of such Series A 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 Series A 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 Series A Bonds previously issued and delivered, which the District may have acquired in any manner whatsoever, and such Series A Bonds, upon such surrender and cancellation, shall be deemed to be paid and retired.

(c) Deposit of Money or Securities with Paying Agent. 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 Series A 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 under this Resolution and shall be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Series A Bonds and all unpaid interest thereon to maturity, except that, in the case of Series A Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has 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 Series A 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 Series A Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Series A Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice.

(d) Payment of Series A Bonds After Discharge of Resolution. Notwithstanding any provisions of this Resolution, any moneys held by the Paying Agent in trust for the payment of the principal or redemption price of, or interest on, any Series A Bonds and remaining unclaimed for two years after the principal of all of the Series A 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 years after the date of deposit of such moneys if deposited after said date when all of the Series A 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 shall

thereupon cease; *provided, however*, that before the repayment of such moneys to the District as aforesaid, the Paying Agent may (at the cost of the District) first mail to the Owners of all Series A 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 Series A 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. Thereafter, the District shall remain liable to the Owners for payment of any amounts due on the Series A Bonds, which amounts shall be deemed to be paid by the District from moneys remitted to it by the Paying Agent under this subsection (d).

SECTION 9.03. *Application of Provisions to Capital Appreciation Bonds and Convertible Capital Appreciation Bonds.* Whenever in this Resolution reference is made to the payment of the principal of and interest on the Series A Bonds, such reference includes payment of the Accreted Value and Maturity Value of the Capital Appreciation Bonds and the Conversion Value of the Convertible Capital Appreciation Bonds, as applicable, unless otherwise required by the context or by the express provisions of such reference.

SECTION 9.04. *Execution of Documents and Proof of Ownership by Series A Bond Owners.* Any request, declaration or other instrument which this Resolution may require or permit to be executed by Series A Bond Owners may be in one or more instruments of similar tenor, and shall be executed by Series A 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 Series A Bond Owner or his 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 Series A 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 Series A Bond shall bind all future Owners of such Series A Bond in respect of anything done or suffered to be done by the District or the Paying Agent in good faith and in accordance therewith.

SECTION 9.05. *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 Series A Bonds; but nothing herein contained shall relieve any such Board member, officer, agent or employee from the performance of any official duty provided by law.

SECTION 9.06. *Limited Duties of County; Indemnification.* The County (including its officers, agents and employees) shall undertake only those duties of the County under this Resolution which are specifically set forth in this Resolution and in applicable provisions of the Bond Law and the Education Code, and even during the continuance of an event of default with respect to the Series A Bonds, no implied covenants or obligations shall be read into this Resolution against the County (including its officers, agents and employees).

The District further agrees to indemnify, defend and save the County (including its 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 negligence or bad faith.

SECTION 9.07. *Destruction of Canceled Series A Bonds.* Whenever in this Resolution provision is made for the surrender to the District of any Series A Bonds which have been paid or canceled under 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 Series A 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 Series A Bonds therein referred to.

SECTION 9.08. *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 Series A 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 financial officer of the District in trust for the benefit of the Series A Bond Owners.

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 on August 11, 2015, by the following vote:

[Majority vote required]

AYES:

NOES:

ABSENT:

President of the Board of Trustees
Tipton Elementary School District,
Tulare County, California

ATTEST:

Clerk of the Board of Trustees
Tipton Elementary School District,
Tulare County, California

APPENDIX A-1

FORM OF SERIES A CURRENT INTEREST BOND

REGISTERED BOND NO. _____

\$_____

TIPTON ELEMENTARY SCHOOL DISTRICT
(Tulare County, California)
GENERAL OBLIGATION BOND
2014 ELECTION, SERIES A

**INTEREST RATE
PER ANNUM:**

MATURITY DATE:

DATED DATE:

CUSIP:

REGISTERED OWNER:

PRINCIPAL AMOUNT: * _____ DOLLARS*****

The Tipton Elementary School District (the "District"), located in the County of Tulare (the "County"), 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 February 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 15th 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 such Interest Payment Date, or (b) it is authenticated on or before January 15, 2016, in which event it shall bear interest from the Dated Date referred to above. Principal hereof is payable at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being Wilmington Trust, National Association in Costa Mesa, California. Interest hereon (including the final interest payment upon maturity) is payable by check or draft of the Paying Agent mailed by first-class mail to the Owner at the Owner's address as it appears on the registration books maintained by the Paying Agent as of the close of business on the 15th day of the month next preceding such Interest Payment Date (the "Record Date"), or at such other address as the Owner may have filed with the Paying Agent for that purpose.

Principal hereof is payable at the corporate trust office of the Paying Agent. Interest hereon (including the final interest payment upon maturity) is payable by check or draft of the Paying Agent mailed by first-class mail to the Owner at the Owner's address as it appears on the registration books maintained by the Paying Agent as of the close of business on the 15th day of the month next preceding such Interest Payment Date (the "Record Date"), or at such other address as the Owner may have filed with the Paying Agent for that purpose.

This Bond is one of a duly authorized issue of Bonds of the District designated as "Tipton Elementary School District (Tulare County, California) General Obligation Bonds, 2014 Election, Series A" (the "Bonds"), in an aggregate principal amount of \$_____, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other provisions) and all issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under Resolutions of the Board of Trustees of the District adopted on August 11, 2015 (together, the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite 55% vote of the electors of the District cast at a special bond election held on November 4, 2014, upon the question of issuing bonds in the amount of \$3,300,000.

The Bonds are being issued in the form of Current Interest Bonds in the aggregate principal amount of \$_____ (of which this Bond is one), Capital Appreciation Bonds in the aggregate denominational amount of \$_____ and Convertible Capital Appreciation Bonds in the aggregate denominational amount of \$_____, all subject to the terms and conditions of the Resolution. All capitalized terms herein and not otherwise defined have the meaning given them in the Resolution. Reference is hereby made to the Resolution (copies of which are on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest and redemption premium, if any, on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. 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 principal corporate trust 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.

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 shall be designated by the District and by lot within a maturity, at the option of the District, from any available source of funds, on August 1, 20__ and on any date thereafter, at a redemption price

equal to 100% of the principal amount of Bonds to be redeemed, together with interest thereon to the date fixed for redemption, without premium.

[If applicable:] The Bonds maturing on August 1, 20__ (the "Term Bonds") are also subject to mandatory sinking fund redemption on or before August 1 in the years, and in the 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; *provided, however*, that 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 shall be reduced in the manner determined by the District in integral multiples of \$5,000.

Sinking Fund Redemption Date <u>(August 1)</u>	Principal Amount To Be <u>Redeemed</u>
--	--

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 shall become 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 owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the respective 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: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

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 be not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution (described on the reverse hereof) until the Certificate of Authentication below has been manually signed by the Paying Agent.

IN WITNESS WHEREOF, the Tipton Elementary School District has caused this Bond to be executed by the facsimile signature of its President and attested by the facsimile signature of the Clerk of its Board of Trustees, all as of the date stated above.

TIPTON ELEMENTARY SCHOOL DISTRICT

By _____ *[EXHIBIT ONLY]* _____
President

Attest:

[EXHIBIT ONLY]
Clerk of the Board

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Resolution.

Authentication Date:

WILMINGTON TRUST, NATIONAL ASSOCIATION, as
Paying Agent

EXHIBIT ONLY
Authorized Signatory

FORM OF ASSIGNMENT

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

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____
_____, attorney, to transfer the same on the registration books of the Bond Registrar, with full
power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by a 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.

APPENDIX A-2

FORM OF SERIES A CAPITAL APPRECIATION BOND

CAB BOND NO. _____

\$_____
(Maturity Value)

UNITED STATES OF AMERICA
STATE OF CALIFORNIA
TULARE COUNTY

TIPTON ELEMENTARY SCHOOL DISTRICT
(Tulare County, California)
GENERAL OBLIGATION BOND
2014 ELECTION, SERIES A

ACCRETION RATE: MATURITY DATE: DATED DATE: CUSIP:

REGISTERED OWNER:

DENOMINATIONAL AMOUNT: *** _____ DOLLARS***

MATURITY VALUE: *** _____ DOLLARS***

The TIPTON ELEMENTARY SCHOOL DISTRICT, a school district duly organized and existing under and by virtue of the Constitution and laws of the State of California (the "District"), for value received, hereby promises to pay to the Registered Owner stated above, or registered assigns, the Maturity Value stated above on the Maturity Date stated above. The Accreted Value (as such term is defined in the within-mentioned Resolution) of this Bond as of any date will be determined in accordance with the Table of Accreted Values set forth hereon, representing the principal amount per \$5,000 of Maturity Value together with interest thereon from the Dated Date stated above, compounded semiannually on February 1 and August 1 of each year, commencing February 1, 2016 (each, a "Compounding Date"), on the basis of a 360-day year comprised of twelve 30-day months, at a rate equal to the Accretion Rate per annum set forth above. The Accreted Value hereof is payable upon presentation and surrender of this Bond at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being Wilmington Trust, National Association, in Costa Mesa, California. The Accreted Value hereof is 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.

This Bond is one of a duly authorized issue of Bonds of the District designated as "Tipton Elementary School District (Tulare County, California) 2014 Election, Series A General Obligation Bonds" (the "Bonds"), in an aggregate principal amount of \$_____, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other provisions) and all issued under the

provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under a Resolution of the Board of Trustees of the District adopted on August 11, 2015 (the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite 55% vote of the electors of the District cast at a special bond election held on November 4, 2014, upon the question of issuing bonds in the amount of \$3,300,000.

The Bonds are being issued in the form of Current Interest Bonds in the aggregate principal amount of \$_____, as Capital Appreciation Bonds (of which this Bond is one) in the aggregate denominational amount of \$_____ and Convertible Capital Appreciation Bonds in the aggregate denominational amount of \$_____, all subject to the terms and conditions of the Resolution. All capitalized terms herein and not otherwise defined have the meaning given them in the Resolution. Reference is hereby made to the Resolution (copies of which are on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest and redemption premium, if any, on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. 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 principal corporate trust 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.

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

[If applicable:] The Bonds maturing on August 1, 20__ (the "Term Bonds") are also subject to mandatory sinking fund redemption on or before August 1 in the years, and in the 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; *provided, however*, that 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 shall be reduced in the manner determined by the District in integral multiples of \$5,000, or on such other basis as designated pursuant to written notice filed by the District with the Paying Agent.

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 shall become 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 owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the respective 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: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

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 be not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution (described on the reverse hereof) until the Certificate of Authentication below has been manually signed by the Paying Agent.

IN WITNESS WHEREOF, the Tipton Elementary School District has caused this Bond to be executed by the facsimile signature of its President and attested by the facsimile signature of the Clerk of its Board of Trustees, all as of the date stated above.

TIPTON ELEMENTARY SCHOOL DISTRICT

By _____ *[EXHIBIT ONLY]*
President

Attest:

[EXHIBIT ONLY]
Clerk of the Board

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Resolution.

Authentication Date:

**WILMINGTON TRUST, NATIONAL ASSOCIATION, as
Paying Agent**

[EXHIBIT ONLY]
Authorized Signatory

FORM OF ASSIGNMENT

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

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____, attorney, to transfer the same on the registration books of the Bond Registrar, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by a 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.

APPENDIX A-3

FORM OF SERIES A CONVERTIBLE CAPITAL APPRECIATION BOND

CONVERTIBLE CAB NO. _____

*****\$** _____ *******
(Conversion Value)

**UNITED STATES OF AMERICA
STATE OF CALIFORNIA
TULARE COUNTY**

TIPTON ELEMENTARY SCHOOL DISTRICT

(Tulare County, California)

GENERAL OBLIGATION BOND

2014 ELECTION, SERIES A

		INTEREST RATE				
ACCRETION RATE:	CONVERSION DATE:	FOLLOWING CONVERSION:	MATURITY DATE:	DATED DATE:	CUSIP:	

REGISTERED OWNER: CEDE & CO.

DENOMINATIONAL AMOUNT: *** _____ **DOLLARS*****

CONVERSION VALUE: *** _____ **DOLLARS*****

The TIPTON ELEMENTARY SCHOOL DISTRICT, a school district duly organized and existing under and by virtue of the Constitution and laws of the State of California (the "District"), for value received, hereby promises to pay to the Registered Owner stated above, or registered assigns, the Conversion Value stated above on the Maturity Date stated above. Prior to the Conversion Date stated above, this Bond will not bear current interest, but will accrete in value on each Compounding Date, being February 1 and August 1, commencing on February 1, 2016, on the basis of a 360-day year comprised of twelve 30-day months, at a rate equal to the Accretion Rate per annum set forth above, to its Conversion Date. The Accreted Value (as such term is defined in the within-mentioned Bond Resolution) of this Bond as of any date prior to the Conversion Date will be determined in accordance with the Table of Accreted Values set forth hereon, representing the principal amount per \$5,000 of Conversion Value together with interest accreted thereon. From and after the Conversion Date identified above, this Bond will bear interest on a principal amount equal to the Conversion Value, payable on February 1 and August 1 of each year, commencing February 1, 20__ (the "Interest Payment Dates"), to maturity. The Conversion Value hereof is payable at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being Wilmington Trust, National Association, in Costa Mesa, California. Interest hereon (including the final interest payment upon maturity) is payable by check or draft of the Paying Agent mailed by first-class mail to the Owner at the Owner's address as it appears on the registration books maintained by the Paying Agent as of the close of business on the 15th day of the month next preceding such Interest Payment Date

(the "Record Date"), or at such other address as the Owner may have filed with the Paying Agent for that purpose.

This Bond is one of a duly authorized issue of Bonds of the District designated as "Tipton Elementary School District (Tulare County, California) General Obligation Bonds, 2005 Election, Series A" (the "Bonds"), in an aggregate principal amount of \$_____, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other provisions) and all issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under a Resolution of the Board of Trustees of the District adopted on August 11, 2015 (together, the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite 55% vote of the electors of the District cast at a special bond election held on November 4, 2014, upon the question of issuing bonds in the amount of \$3,300,000.

The Bonds are being issued in the form of Current Interest Bonds in the aggregate principal amount of \$_____, as Capital Appreciation Bonds in the aggregate denominational amount of \$_____, and as Convertible Capital Appreciation Bonds (of which this Bond is one) in the aggregate denominational amount of \$_____, all subject to the terms and conditions of the Bond Resolution. All capitalized terms herein and not otherwise defined have the meaning given them in the Bond Resolution. Reference is hereby made to the Bond Resolution (copies of which are on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Bond Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest and redemption premium, if any, on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. 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 principal corporate trust 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.

[Insert applicable redemption provisions]

For the purpose of selection for optional redemption, Bonds will be deemed to consist of \$5,000 portions (principal amount, Maturity Value or Conversion Value, as appropriate), and any such portion may be separately 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 shall become 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 owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the respective 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: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

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.

Unless this Bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Paying 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 herein.

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 be not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution (described on the reverse hereof) until the Certificate of Authentication below has been manually signed by the Paying Agent.

IN WITNESS WHEREOF, the Tipton Elementary School District has caused this Bond to be executed by the facsimile signature of its President and attested by the facsimile signature of the Clerk of its Board of Trustees, all as of the date stated above.

TIPTON ELEMENTARY SCHOOL DISTRICT

By _____ [EXHIBIT ONLY]
President

Attest:

[EXHIBIT ONLY]
Clerk of the Board

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Bond Resolution.

Authentication Date: _____, 2015

**WILMINGTON TRUST, NATIONAL ASSOCIATION, as
Paying Agent**

[EXHIBIT ONLY]
Authorized Signatory

FORM OF ASSIGNMENT

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

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____, attorney, to transfer the same on the registration books of the Bond Registrar, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by a 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.

**TABLE OF ACCRETED VALUES FOR
CONVERTIBLE CAPITAL APPRECIATION BONDS**

EXHIBIT B

ITEMS REQUIRED PURSUANT TO ASSEMBLY BILL 182

Attachments:

- An analysis containing the total overall cost of the Series A Bonds that allow for the compounding of interest,
- a comparison to the overall cost of issuing only current interest bonds,
- the reasons bonds that allow for the compounding of interest are being recommended,
- a copy of the disclosure made by the Underwriter (defined herein) in compliance with Municipal Securities Rulemaking Board Rule G-17, and
- the annual assessed value growth assumptions to be used upon issuance of Series A Bonds.

**Tipton Elementary School District
Appendix B**

1. The total overall cost of the GO Bonds that allow for the compounding of interest is below:

Period Ending	Capital Appreciation Bonds (CABs)			Current Interest Bonds (CIBs)			Total Estimated CAB/CIB Debt Service
	Principal	Compounded Interest	Total	Principal	Interest	Total	
8/1/2016					\$ 113,015.00	\$ 113,015.00	\$ 113,015.00
8/1/2017					113,015.00	113,015.00	113,015.00
8/1/2018					113,015.00	113,015.00	113,015.00
8/1/2019					113,015.00	113,015.00	113,015.00
8/1/2020					113,015.00	113,015.00	113,015.00
8/1/2021					113,015.00	113,015.00	113,015.00
8/1/2022	\$ 40,592.00	\$ 9,408.00	\$ 50,000.00		113,015.00	113,015.00	163,015.00
8/1/2023	42,496.30	12,503.70	55,000.00		113,015.00	113,015.00	168,015.00
8/1/2024	43,906.20	16,093.80	60,000.00		113,015.00	113,015.00	173,015.00
8/1/2025	44,828.55	20,171.45	65,000.00		113,015.00	113,015.00	178,015.00
8/1/2026	45,278.10	24,721.90	70,000.00		113,015.00	113,015.00	183,015.00
8/1/2027	48,581.60	31,418.40	80,000.00		113,015.00	113,015.00	193,015.00
8/1/2028	48,271.50	36,728.50	85,000.00		113,015.00	113,015.00	198,015.00
8/1/2029	50,257.85	44,742.15	95,000.00		113,015.00	113,015.00	208,015.00
8/1/2030	49,451.00	50,549.00	100,000.00		113,015.00	113,015.00	213,015.00
8/1/2031	50,700.10	59,299.90	110,000.00		113,015.00	113,015.00	223,015.00
8/1/2032	49,668.50	65,331.50	115,000.00		113,015.00	113,015.00	228,015.00
8/1/2033	50,937.50	74,062.50	125,000.00		113,015.00	113,015.00	238,015.00
8/1/2034	49,471.50	80,528.50	130,000.00		113,015.00	113,015.00	243,015.00
8/1/2035	50,145.20	89,854.80	140,000.00		113,015.00	113,015.00	253,015.00
8/1/2036	50,518.50	99,481.50	150,000.00		113,015.00	113,015.00	263,015.00
8/1/2037	50,619.20	109,380.80	160,000.00		113,015.00	113,015.00	273,015.00
8/1/2038	50,473.00	119,527.00	170,000.00		113,015.00	113,015.00	283,015.00
8/1/2039	50,104.80	129,895.20	180,000.00		113,015.00	113,015.00	293,015.00
8/1/2040	49,538.70	140,461.30	190,000.00		113,015.00	113,015.00	303,015.00
8/1/2041				200,000.00	113,015.00	313,015.00	313,015.00
8/1/2042				210,000.00	104,415.00	314,415.00	314,415.00
8/1/2043				220,000.00	95,385.00	315,385.00	315,385.00
8/1/2044				225,000.00	85,925.00	310,925.00	310,925.00
8/1/2045				235,000.00	76,250.00	311,250.00	311,250.00
8/1/2046				250,000.00	64,500.00	314,500.00	314,500.00
8/1/2047				260,000.00	52,000.00	312,000.00	312,000.00
8/1/2048				275,000.00	39,000.00	314,000.00	314,000.00
8/1/2049				290,000.00	25,250.00	315,250.00	315,250.00
8/1/2050				215,000.00	10,750.00	225,750.00	225,750.00
	<u>\$915,840.10</u>	<u>\$ 1,214,159.90</u>	<u>\$ 2,130,000.00</u>	<u>\$ 2,380,000.00</u>	<u>\$ 3,491,865.00</u>	<u>\$ 5,193,775.00</u>	<u>\$ 8,001,865.00</u>

2. Comparison to the overall cost of issuing only current interest bonds (“CIBs”)

In response to AB 182’s requirement of providing a direct comparison of the cost of CABs to the cost of CIBs, the following is a debt service comparison table which converts the principal amount of the CABs into CIBs. In this comparison, the difference in the overall debt service cost is estimated at \$515,918.75. The CIBs scenario as described below is not viable as the par amount of this all CIBs structure would violate the tax rate of \$29.00 per \$100,000 of assessed value estimate provided to voters and the Proposition 39 tax rate limit of \$30.00 per \$100,000 of assessed value.

Period Ending	CAB/CIB Principal & Interest			Period Ending	CIB Principal & Interest		
	Principal	Interest	Debt Service		Principal	Interest	Debt Service
8/1/2016	\$ -	\$ 113,015.00	\$ 113,015.00	8/1/2016		\$ 149,157.50	\$ 149,157.50
8/1/2017	-	113,015.00	113,015.00	8/1/2017		149,157.50	149,157.50
8/1/2018	-	113,015.00	113,015.00	8/1/2018		149,157.50	149,157.50
8/1/2019	-	113,015.00	113,015.00	8/1/2019		149,157.50	149,157.50
8/1/2020	-	113,015.00	113,015.00	8/1/2020		149,157.50	149,157.50
8/1/2021	-	113,015.00	113,015.00	8/1/2021		149,157.50	149,157.50
8/1/2022	40,592.00	122,423.00	163,015.00	8/1/2022		149,157.50	149,157.50
8/1/2023	42,496.30	125,518.70	168,015.00	8/1/2023		149,157.50	149,157.50
8/1/2024	43,906.20	129,108.80	173,015.00	8/1/2024		149,157.50	149,157.50
8/1/2025	44,828.55	133,186.45	178,015.00	8/1/2025		149,157.50	149,157.50
8/1/2026	45,278.10	137,736.90	183,015.00	8/1/2026	\$ 5,000.00	149,157.50	154,157.50
8/1/2027	48,581.60	144,433.40	193,015.00	8/1/2027	15,000.00	149,001.25	164,001.25
8/1/2028	48,271.50	149,743.50	198,015.00	8/1/2028	20,000.00	148,495.00	168,495.00
8/1/2029	50,257.85	157,757.15	208,015.00	8/1/2029	30,000.00	147,795.00	177,795.00
8/1/2030	49,451.00	163,564.00	213,015.00	8/1/2030	35,000.00	146,670.00	181,670.00
8/1/2031	50,700.10	172,314.90	223,015.00	8/1/2031	45,000.00	145,357.50	190,357.50
8/1/2032	49,668.50	178,346.50	228,015.00	8/1/2032	55,000.00	143,557.50	198,557.50
8/1/2033	50,937.50	187,077.50	238,015.00	8/1/2033	65,000.00	141,357.50	206,357.50
8/1/2034	49,471.50	193,543.50	243,015.00	8/1/2034	80,000.00	138,757.50	218,757.50
8/1/2035	50,145.20	202,869.80	253,015.00	8/1/2035	90,000.00	135,557.50	225,557.50
8/1/2036	50,518.50	212,496.50	263,015.00	8/1/2036	100,000.00	131,957.50	231,957.50
8/1/2037	50,619.20	222,395.80	273,015.00	8/1/2037	115,000.00	127,832.50	242,832.50
8/1/2038	50,473.00	232,542.00	283,015.00	8/1/2038	130,000.00	123,088.75	253,088.75
8/1/2039	50,104.80	242,910.20	293,015.00	8/1/2039	145,000.00	117,726.25	262,726.25
8/1/2040	49,538.70	253,476.30	303,015.00	8/1/2040	160,000.00	111,745.00	271,745.00
8/1/2041	200,000.00	113,015.00	313,015.00	8/1/2041	180,000.00	105,145.00	285,145.00
8/1/2042	210,000.00	104,415.00	314,415.00	8/1/2042	185,000.00	97,405.00	282,405.00
8/1/2043	220,000.00	95,385.00	315,385.00	8/1/2043	195,000.00	89,450.00	284,450.00
8/1/2044	225,000.00	85,925.00	310,925.00	8/1/2044	205,000.00	81,065.00	286,065.00
8/1/2045	235,000.00	76,250.00	311,250.00	8/1/2045	210,000.00	72,250.00	282,250.00
8/1/2046	250,000.00	64,500.00	314,500.00	8/1/2046	225,000.00	61,750.00	286,750.00
8/1/2047	260,000.00	52,000.00	312,000.00	8/1/2047	235,000.00	50,500.00	285,500.00
8/1/2048	275,000.00	39,000.00	314,000.00	8/1/2048	245,000.00	38,750.00	283,750.00
8/1/2049	290,000.00	25,250.00	315,250.00	8/1/2049	260,000.00	26,500.00	286,500.00
8/1/2050	215,000.00	10,750.00	225,750.00	8/1/2050	270,000.00	13,500.00	283,500.00
	\$ 3,295,840.10	\$ 4,706,024.90	\$ 8,001,865.00		\$ 3,300,000.00	\$ 4,185,946.25	\$ 7,485,946.25

3. Reason for recommending CABs

CABs are recommended to be included in the authorizing resolution to allow the District to issue the full \$3.3 million authorization received at the Election of 2014 while remaining below the Proposition 39 tax rate limit of \$30.00 per \$100,000 of assessed value and the \$29.00 per \$100,000 of assessed value disclosed to voters. The need for the funding is due to the construction needs of the District.

4. A copy of the disclosure made by the Underwriter in compliance with Municipal Securities Rulemaking Board Rule G-17 is shown below

5. Estimated change in AV of taxable property within the District over the term of the bonds

3.50% annually, beginning FY15-16

June 19, 2015

Miguel Guerrero, Ed.D
Tipton School District
370 North Evans
Tipton, CA 93272

Re: **G-17 Letter for the Tipton School District, General Obligation Bonds, 2014 Election, Series A**

Dear Dr. Guerrero:

The Tipton School District (the "Issuer") and O'Connor & Company Securities, Inc. ("O'Connor") are entering into this memorandum to discuss issues related to the issuance of the Tipton School District, General Obligation Bonds, 2014 Election, Series A (the "Bonds" and the "Issue").

Engagement as Underwriter

Issuer is aware of the "Municipal Advisor Rule" of the Securities and Exchange Commission and the underwriter exclusion from the definition of "municipal advisor" for a firm serving as an underwriter for a particular issuance of municipal securities. Pursuant to the Agreement for Investment Banking Services entered into between the Issuer and O'Connor on October 7, 2014, the Issuer employed and designated O'Connor as the underwriter for the Issue. Issuer expects that O'Connor will provide advice to the Issuer on the structure, timing, terms and other matters concerning the Issue.

Role Disclosure

1. Municipal Securities Rulemaking Board ("MSRB") Rule G-17 requires an underwriter to deal fairly at all times with both municipal issuers and investors;
2. the underwriter's primary role is to purchase securities with a view to distribution in an arm's-length commercial transaction with the issuer and it has financial and other interests that differ from those of the issuer;
3. unlike a municipal advisor, the underwriter does not have a fiduciary duty to the issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the issuer without regard to its own financial or other interests;
4. the underwriter has a duty to purchase the securities from the issuer at a fair and reasonable price, but must balance that duty with its duty to sell municipal securities to investors at prices that are fair and reasonable; and
5. the Underwriter will review the official statement for the issuer's securities, and complete requisite due diligence, in accordance with, and as part of, its

O'CONNOR & COMPANY SECURITIES
PUBLIC FINANCE

responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction.

Disclosures Relating to the Underwriter's Compensation

The underwriter will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, according to the MSRB interpretative notice, it presents a conflict of interest since the underwriter may have an incentive to recommend to the issuer a transaction that is unnecessary or an incentive to recommend that the size of the transaction be larger than is necessary.

Conflicts of Interest Disclosures

O'Connor has not identified any additional potential or actual material conflicts that require disclosure.

Disclosures Relating to Complex Municipal Securities Financing

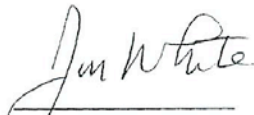
Since O'Connor has not recommended a "complex municipal securities financing" to the Issuer in connection with the Issue, additional disclosures are not required.

However, if the underwriter recommends to the Issuer a financing structure that may be considered a "complex municipal securities financing" for purposes of MSRB Rule G-17, this letter will be supplemented to provide disclosure of the material financial characteristics of that financing structure as well as the material financial risks of the financing that are known to us and are reasonably foreseeable at that time.


We are required to seek your acknowledgement of receipt of this letter. Accordingly, please sign and return a copy of this letter to me at jwhite@ocsec.com and at the address set forth above.

We look forward to working with you and the District in connection with the issuance of the Bonds. Thank you.

Sincerely,


Jon White
Senior Vice President

Acknowledgement:


Miguel Guerrero, Ed.D
Superintendent
Tipton School District

Date: June 30 2015

cc : William Kadi, Esq., Jones Hall
Julie Wunderlich, Esq., Jones Hall
Rex Despain, Isom Advisors

NEW ISSUE - FULL BOOK-ENTRY

RATINGS: S&P: “__” (Insured)

“__” (Underlying)

See “RATINGS” herein.

In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however to certain qualifications described in this Official Statement, under existing law, the interest on the Series A 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 Series A 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, the interest on the Series A Bonds is exempt from California personal income taxes. Bond Counsel expresses no opinion regarding other federal or State tax consequences relating to the ownership or disposition of, or the accrual or receipt of interest on, the Series A Bonds. See “TAX MATTERS” herein.

\$3,300,000***TIPTON ELEMENTARY SCHOOL DISTRICT****(Tulare County, California)****General Obligation Bonds, Election of 2014, Series A****(Bank Qualified)****Dated: Date of Delivery****Due: August 1, as shown on inside front cover**

Authority and Purpose. The captioned bonds (the “Series A Bonds”) are being issued by the Tipton Elementary School District (the “District”) pursuant to certain provisions of the California Government Code and a resolution of the Board of Trustees of the District adopted on ~~July 24~~ August 11, 2015 (the “Bond Resolution”). The Series A Bonds are being issued to finance projects authorized by District voters at an election held on November 4, 2014, and to pay related costs of issuance. See “THE SERIES A BONDS – Authority For Issuance” and “THE FINANCING PLAN” herein.

Security. The Series A Bonds are general obligations of the District, payable solely from *ad valorem* property taxes levied on taxable property within the District and collected by Tulare County (the “County”). The County Board of Supervisors is empowered and obligated to annually levy *ad valorem* taxes for the payment of interest on, and principal and accreted value of, the Series A Bonds upon all property subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates). See “SECURITY FOR THE SERIES A BONDS.”

Book-Entry Only. The Series A 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 Series A Bonds. See “THE SERIES A BONDS” and “APPENDIX F – DTC AND THE BOOK-ENTRY ONLY SYSTEM.”

Payments. The Series A Bonds are being issued as Current Interest Bonds and Capital Appreciation Bonds (as such terms are defined in this Official Statement). Interest on the Current Interest Bonds accrues from the date of delivery at the rates set forth on the inside cover page hereof and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2016. Interest on the Capital Appreciation Bonds accretes from the date of delivery at the accretion rate set forth on the inside cover page hereof, compounded semiannually on February 1 and August 1 of each year, commencing on February 1, 2016, until payment of the accreted value thereof at maturity or upon earlier redemption (if any). Payments of principal of and interest on, and in the case of the Capital Appreciation Bonds, the Accreted Value (as defined herein) of, the Series A Bonds will be paid by Wilmington Trust, National Association, Costa Mesa, California, as paying agent (the “Paying Agent”), to DTC for subsequent disbursement to DTC Participants, which will remit such payments to beneficial owners of the Series A Bonds. See “THE SERIES A BONDS – Description of the Series A Bonds.”

Redemption. The Series A Bonds are subject to optional and mandatory sinking fund redemption prior to maturity as described in this Official Statement. See “THE SERIES A BONDS – Redemption” and “– Mandatory Sinking Fund Redemption.”

Bond Insurance. The District has solicited offers from municipal bond insurers to issue a policy insuring the payment when due of principal and accreted value of and interest on the Series A Bonds. If it receives any such offer, the District will determine whether to accept an offer at the time it prices the Series A Bonds.

MATURITY SCHEDULE

(See inside cover)

Cover Page. This cover page contains certain information for general reference only. It is not a summary of all the provisions of the Series A Bonds. Prospective investors must read the entire Official Statement to obtain information essential to making an informed investment decision.

The Series A Bonds will be offered when, as and if issued and accepted by the Underwriter, subject to the approval as to legality by Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel to the District, and subject to certain other conditions. Jones Hall, A Professional Law Corporation, San Francisco, California, is also serving as Disclosure Counsel to the District. Dannis Woliver Kelley, Long Beach, California, is serving as counsel to the Underwriter. It is anticipated that the Series A Bonds, in book-entry form, will be available for delivery through the facilities of DTC, on or about ~~August 19~~ September 9, 2015.

[O'Connor & Company Securities, Inc. Logo]

The date of this Official Statement is _____, 2015.

*Preliminary; subject to change.

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to buy or a solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer solicitation or sale would be unlawful prior to registration or qualification under the securities laws of such jurisdiction.

MATURITY SCHEDULES*

\$3,300,000*
TIPTON ELEMENTARY SCHOOL DISTRICT
(Tulare County, California)
General Obligation Bonds, Election of 2014, Series A
(Bank Qualified)

\$ _____ Denominational Amount
 (\$2,130,000* Maturity Value)
 Capital Appreciation Bonds

Maturity (August 1)	Denominational Amount	Accretion Rate	Yield to Maturity	Maturity Value	CUSIP [†] (Base: _____)
2022				\$ 50,000	
2023				55,000	
2024				60,000	
2025				65,000	
2026				70,000	
2027				80,000	
2028				85,000	
2029				95,000	
2030				100,000	
2031				110,000	
2032				115,000	
2033				125,000	
2034				130,000	
2035				140,000	
2036				150,000	
2037				160,000	
2038				170,000	
2039				180,000	
2040				190,000	

\$2,380,000* Current Interest Bonds

Maturity (August 1)	Principal Amount	Interest Rate	Yield	Price	CUSIP [†] (Base: _____)
2041	\$200,000				
2042	210,000				
2043	220,000				
2044	225,000				
2045	235,000				
2046	250,000				
2047	260,000				
2048	275,000				
2049	290,000				
2050	215,000				

*Preliminary; subject to change.

† Copyright 2015, 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 Series A 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 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 Series A Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

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

Estimates and Forecasts. 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 or any other entity described or referenced herein, 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. The information and expressions of opinion herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, give rise to any implication that there has been no change in the affairs of the District or any other entity described or referenced herein since the date hereof.

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 in accordance with, and as a part of, its responsibilities to investors under the Federal Securities Laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

Stabilization of and Changes to Offering Prices. The Underwriter may overallocate or take other steps that stabilize or maintain the market prices of the Series A Bonds at levels above that which might otherwise prevail in the open market. If commenced, the Underwriter may discontinue such market stabilization at any time. The Underwriter may offer and sell the Series A Bonds to certain securities dealers, dealer banks and banks acting as agent at prices lower than the public offering prices stated on the inside cover page of this Official Statement, and those public offering prices may be changed from time to time by the Underwriter.

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 to such documents, and do not purport to be complete statements of any or all of such provisions.

No Securities Laws Registration. The Series A Bonds have not been registered under the Securities Act of 1933, as amended, in reliance upon exceptions therein for the issuance and sale of municipal securities. The Series A 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 Series A Bonds will, under any circumstances, give rise to any implication that there has been no change in the affairs of the District, the County, the other parties described in this Official Statement, or the condition of the property within the District since the date of this Official Statement.

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 Series A Bonds.

TIPTON ELEMENTARY SCHOOL DISTRICT

BOARD OF TRUSTEES

Tony Macedo, *President*
Greg Rice, *Clerk*
John Cardoza, *Trustee*
Shelley Heeger, *Trustee*
Iva Leal-Sousa, *Trustee*

DISTRICT ADMINISTRATION

Miguel A. Guerrero, Ed.D., *Superintendent*
Anthony Hernandez, *Chief Business Officer*

PROFESSIONAL SERVICES

FINANCIAL ADVISOR

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

BOND AND DISCLOSURE COUNSEL

Jones Hall, A Professional Law Corporation
San Francisco, California

UNDERWRITER'S COUNSEL

Dannis Woliver Kelley
Long Beach, California

BOND REGISTRAR, TRANSFER AGENT AND PAYING AGENT

Wilmington Trust, National Association
Costa Mesa, California

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\$3,300,000*
TIPTON ELEMENTARY SCHOOL DISTRICT
(Tulare County, California)
General Obligation Bonds, Election of 2014, Series A
(Bank Qualified)

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 general obligation bonds captioned above (the “**Series A Bonds**”) by the Tipton Elementary School District (the “**District**”).

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 Series A Bonds to potential investors is made only by means of the entire Official Statement.

The District. The District is located in the census-designated place of Tipton (“**Tipton**”) in the central San Joaquin Valley of California in the southwest portion of the County of Tulare (the “**County**”). The District was established in 1874. The District currently operates a single elementary school and provides kindergarten through eighth grade educational services to the residents of Tipton. Enrollment in the District in fiscal year 2014-15 was approximately 612 students. For more information regarding the District and its finances, see Appendix B attached hereto. See also Appendix C hereto for demographic and other statistical information regarding the County.

Purpose. The Series A Bonds are being issued by the District to finance projects approved by District voters at a general obligation bond election held on November 4, 2014, as more particularly described and defined herein. See “THE FINANCING PLAN” herein.

Authority for Issuance of the Series A Bonds. The Series A Bonds will be issued under the provisions of the Government Code of the State, commencing with Section 53506 thereof (the “**Bond Law**”) and under a resolution adopted by the Board of Trustees of the District on ~~July~~ [August 11²⁴](#), 2015 (the “**Bond Resolution**”). See “THE SERIES A BONDS – Authority for Issuance” herein.

Payment and Registration of the Series A Bonds. The Series A Bonds are being issued as current interest bonds (the “**Current Interest Bonds**”) and capital appreciation bonds (the “**Capital Appreciation Bonds**”). The Series A Bonds mature in the years and in the amounts as set forth on the inside cover page hereof. The Series A 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 Series A Bonds. See “THE SERIES A BONDS” and “APPENDIX F – DTC AND THE BOOK-ENTRY ONLY SYSTEM.”

**Preliminary, subject to change.*

Redemption. The Series A Bonds are subject to optional redemption and mandatory sinking fund redemption prior to their maturity as described in “THE SERIES A BONDS – Redemption” and “– Mandatory Sinking Fund Redemption.”

Security and Sources of Payment for the Series A Bonds. The Series A Bonds are general obligation bonds of the District payable solely from *ad valorem* property taxes levied on taxable property located in the District and collected by the County. The County is empowered and is obligated to annually levy *ad valorem* taxes for the payment of interest on, and principal of, the Series A Bonds upon all property subject to taxation by the District, without limitation of rate or amount (except with respect to certain personal property which is taxable at limited rates). See “SECURITY FOR THE SERIES A BONDS.”

Bond Insurance. The District has solicited offers from municipal bond insurers to issue a policy insuring the payment when due of principal and accreted value of and interest on the Series A Bonds. If it receives any such offer, the District will determine whether to accept an offer at the time it prices the Series A Bonds.

Legal Opinion; Bank Qualified. Upon delivery of the Series A Bonds, Bond Counsel will release its final approving legal opinion with respect to the Series A Bonds, regarding the validity and tax-exempt status of the Series A Bonds, in the form attached hereto as Appendix D. In addition, Bond Counsel will opine that the Series A Bonds are “qualified tax-exempt obligations” within the meaning of section 265(b)(3) of the Internal Revenue Code of 1986, subject to certain limitations as set forth in such opinion.

Other Information. 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 Series A Bonds are available from the District. The District may impose a charge for copying, mailing and handling. All capitalized terms used but not defined in this Official Statement shall have the meanings given to such terms in the Bond Resolution.

END OF INTRODUCTION

THE FINANCING PLAN

2014 Bond Authorization. At an election held on November 4, 2014, the District received authorization, by more than fifty-five percent of the qualified electors, to issue general obligation bonds in a principal amount not to exceed \$3,300,000 (the “**2014 Authorization**”). The following is the abbreviated form of the bond measure presented to District voters:

“To improve the quality of education with funding that cannot be taken by the State; increase student access to computers and modern technology; make health, safety and energy efficiency improvements; modernize outdated classrooms, restrooms and school facilities; and construct a gymnasium for school and community use; shall the Tipton Elementary School District issue \$3,300,000 of bonds at legal interest rates, have an independent citizens’ oversight committee and have NO money used for administrative salaries?”

SOURCES AND USES OF FUNDS

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

Sources of Funds

Principal Amount of Series A Bonds

Net Original Issue Premium

Total Sources

Uses of Funds

Building Fund

Debt Service 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, Paying Agent, the Bond Insurer, if any, and the rating agency.*

THE SERIES A BONDS

Authority for Issuance

The Series A Bonds will be issued under the Bond Law and the Bond Resolution. The Bond Resolution was adopted on ~~July 21~~[August 11](#), 2015. Pursuant to the requirements of the Bond Law, prior to adoption, the Bond Resolution and related items were presented to the Board of Trustees on ~~July 16~~[August 4](#), 2015 as an informational item.

Description of the Series A Bonds

The Series A Bonds are being issued as Current Interest Bonds and Capital Appreciation Bonds, both as described below. The Series A Bonds mature in the years and in the amounts as

set forth on the inside cover page hereof. The Series A 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 of the Series A Bonds (the “**Beneficial Owners**”) will not receive physical certificates representing their interest in the Series A Bonds. Payments of principal of and interest on the Series A Bonds will be paid by Wilmington Trust, National Association, Costa Mesa, California (the “**Paying Agent**”) to DTC for subsequent disbursement to DTC Participants which will remit such payments to the Beneficial Owners of the Series A Bonds.

As long as DTC’s book-entry method is used for the Series A Bonds, the Paying Agent will send any notice of prepayment or other notices to owners only to DTC. Any failure of DTC to advise any DTC Participant, or of any DTC Participant to notify any Beneficial Owner, of any such notice and its content or effect will not affect the validity or sufficiency of the proceedings relating to the prepayment of the Series A Bonds called for prepayment or of any other action premised on such notice. See “APPENDIX F – DTC AND THE BOOK-ENTRY ONLY SYSTEM.”

The Paying Agent, the District, the County, and the Underwriter of the Series A Bonds have no responsibility or liability for any aspects of the records relating to or payments made on account of beneficial ownership, or for maintaining, supervising or reviewing any records relating to beneficial ownership, of interests in the Series A Bonds.

Current Interest Bonds. The Current Interest Bonds will be dated the Closing Date and issued in the denominations of \$5,000 principal amount each or any integral multiple thereof. The Current Interest Bonds will bear interest payable semiannually each February 1 and August 1 (each, a “**Interest Payment Date**”), commencing February 1, 2016, at the interest rates shown on the inside front cover page of this Official Statement. Each Current Interest 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 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 authenticated at least 15 days prior to the first interest payment date, in which event it shall bear interest from the Closing Date; *provided, however*, that if at the time of authentication of a Current Interest Bond, interest is in default thereon, such Current Interest 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 Current Interest Bond will be calculated on the basis of a 360-day year comprised of twelve 30-day months. Interest on the Current Interest Bond, including the final interest payment upon maturity, is payable by check, draft or wire of the Paying Agent mailed to the Owner thereof (which will be DTC so long as the Current Interest Bond are held in the book-entry system of DTC) at such Owner’s address as it appears on the bond register maintained by the Paying Agent as of 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 Bonds, by wire transfer.

Capital Appreciation Bonds. The Capital Appreciation Bonds will be dated the date of delivery, and accrete interest from such date. The Capital Appreciation Bonds are issuable in denominations of \$5,000 Maturity Value (defined below) or any integral multiple thereof (except that one Capital Appreciation Bond may be issued in a denomination the Maturity Value of which is not an integral multiple of \$5,000).

The Capital Appreciation Bonds do not bear current interest, but accrete in value at the respective accretion rates identified on the inside cover page hereof, compounded on each February 1 and August 1, commencing on February 1, 2016 (each, a “**Compounding Date**”), to maturity, from their original principal amounts (the “**Denominational Amount**”) on the date of delivery to its stated value at maturity (the “**Maturity Value**”). The Capital Appreciation Bonds are payable only at maturity or upon earlier redemption. The accreted value of the Capital Appreciation Bonds as of each Compounding Date is set forth in the accreted value table attached to each Capital Appreciation Bond, and the accreted value of any Capital Appreciation Bond as of any date between two Compounding Dates will be determined on the basis of straight-line interpolation (the “**Accreted Value**”). See “APPENDIX H – TABLE OF ACCRETED VALUES.”

The interest portion of the Maturity Value of any Capital Appreciation Bond which is payable on the date of maturity shall represent interest accreted and coming due on such date. Payments of the Maturity Value of the Capital Appreciation Bonds at maturity, or the Accreted Value of the Capital Appreciation Bonds upon the redemption thereof prior to maturity, will be paid by the Paying Agent to DTC for subsequent disbursement to DTC Participants who will remit such payments to the beneficial owners of the Capital Appreciation Bonds.

See the maturity schedules on the inside cover page of this Official Statement and “DEBT SERVICE SCHEDULES” herein.

Optional Redemption

Current Interest Bonds. The Current Interest Bonds maturing on or before August 1, 20__* are not subject to redemption prior to their respective maturity dates. The Current Interest Bonds maturing on or after August 1, 20__*, are subject to redemption prior to their respective maturity dates, from moneys provided at the option of the District, in each case on any date on and after August 1, 20__*, at a redemption price equal to the principal amount of the Current Interest Bonds to be redeemed, plus accrued interest to the date of redemption, without premium.

Capital Appreciation Bonds. The Capital Appreciation Bonds maturing on or before August 1, 20__* are not subject to redemption prior to maturity. The Capital Appreciation Bonds maturing on or after August 1, 20__* are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, on August 1, 20__*, or on any date thereafter, at a price equal to 100% of the Accreted Value thereof as of the date of redemption, without premium.

Selection of Bonds for Purpose of Redemption. Whenever less than all of the Outstanding Series A Bonds of any one maturity are designated for redemption, the Paying Agent shall select the Outstanding Series A Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Current Interest Bond will be deemed to consist of individual bonds of \$5,000 portions. The Series A Bonds may all be separately redeemed.

* Preliminary; subject to change

Mandatory Sinking Fund Redemption*

The Current Interest Bonds maturing on August 1, 20__ and August 1, 20__ (the “**Current Interest Term Bonds**”), are subject to mandatory sinking fund redemption on August 1 of each year in accordance with the respective schedules set forth below 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. The Current Interest Term Bonds so called for mandatory sinking fund redemption shall be redeemed in the sinking fund payment amounts and on the dates set forth below, without premium.

Current Interest Term Bonds Maturing August 1, 20__

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

Current Interest Term Bonds Maturing August 1, 20__

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

If any Current Interest Term Bonds are optionally redeemed pursuant to the optional redemption provisions described above, the total amount of all future mandatory sinking fund payments with respect to such Current Interest Term Bonds will be reduced by the aggregate principal amount of such Current Interest Term Bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 principal amount (or on such other basis as the District may determine) as set forth in written notice given by the District to the Paying Agent.

Notice of Redemption

The Paying Agent will cause notice of any redemption to be mailed, 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 Series A 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 described 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 Series A 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 Series A Bond Owners.

The notice of redemption shall state the redemption date and the redemption price and, if less than all of the then Outstanding Series A Bonds are to be called for redemption, shall designate the serial numbers of the Series A Bonds to be redeemed by giving the individual

* Preliminary; subject to change

number of each Series A Bond or by stating that all Series A Bonds between two stated numbers, both inclusive, or by stating that all of the Series A Bonds of one or more maturities have been called for redemption, and shall require that such Series A Bonds be then surrendered at the Office of the Paying Agent for redemption at the said redemption price, giving notice also that further interest on such Series A Bonds will not accrue from and after the redemption date.

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 Series A Bonds so called for redemption have been duly provided, the Series A Bonds called for redemption 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 the notice. The Paying Agent will cancel all Series A Bonds optionally redeemed and will furnish a certificate of cancellation to the District.

Right to Rescind Notice of Redemption

The District has the right to rescind any notice of the optional redemption of Series A 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 Series A Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Series A 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.

Registration, Transfer and Exchange of Series A Bonds

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

Exchange. Series A Bonds may be exchanged at the principal Office of the Paying Agent for a like aggregate principal amount of Series A Bonds of authorized denominations and of the same maturity, together with a request for exchange signed by the owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. The District may charge a reasonable sum for each new Series A Bond issued upon any exchange (except in the cases of any exchange of temporary Series A Bonds for definitive Series A Bonds). No exchange of Series A Bonds is required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series A Bonds for redemption or (b) with respect to a Series A Bond after it has been selected for redemption.

Series A Bond Register. The Paying Agent shall keep or cause to be kept sufficient books for the registration and transfer of the Series A Bonds (the “**Registration Books**”), 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, Series A Bonds as provided in the Bond Resolution.

Defeasance

Effect. If the District pays all Outstanding Series A Bonds and also pays or causes 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 the Bond Resolution), and notwithstanding that any Series A Bonds have not been surrendered for payment, the Bond Resolution and other assets made under the Bond Resolution and all covenants, agreements and other obligations of the District under the Bond Resolution shall cease, terminate, become void and be completely discharged and satisfied, except only that thereafter the Owner thereof shall be entitled only to payment of the principal of and interest on such Series A 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 as more fully described in the Bond Resolution.

Manner. The Bond Resolution provides that any or all of the Series A 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 Series A Bonds [(or the Maturity Value or Accreted Value thereof, in the case of Capital Appreciation Bonds)], as and when the same become due and payable;
- (ii) 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 Series A Bonds; or
- (iii) by delivering such Series A Bonds to the Paying Agent for cancellation.

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 Series A 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 under the Bond Resolution and shall be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Series A Bonds and all unpaid interest thereon to maturity, except that, in the case of Series A Bonds which are to be redeemed prior to maturity and for 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 Series A 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 Series A Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Series A 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.

The Bond Resolution defines the term “**Federal Securities**” to mean 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.

DEBT SERVICE SCHEDULE

The following table shows the annual debt service schedule with respect to the Series A Bonds (assuming no optional redemptions).

TIPTON ELEMENTARY SCHOOL DISTRICT Series A Bonds Debt Service Schedule

Year-Ending (August 1)	Current Interest Series A Bonds		Capital Appreciation Series A Bonds		Total Debt Service
	Principal	Interest	Denominational Amount	Accreted Interest	
2016					
2017					
2018					
2019					
2020					
2021					
2022					
2023					
2024					
2025					
2026					
2027					
2028					
2029					
2030					
2031					
2032					
2033					
2034					
2035					
2036					
2037					
2038					
2039					
2040					
2041					
2042					
2043					
2044					
2045					
2046					
2047					
2048					
2049					
2050					

SECURITY FOR THE SERIES A BONDS

Ad Valorem Property Taxes

Bonds Payable from Ad Valorem Property Taxes. The Series A Bonds are general obligations of the District, payable solely from *ad valorem* property taxes levied on taxable property within the District and collected by the County. The County is empowered and is obligated to annually levy *ad valorem* property taxes for the payment of the Series A Bonds and the interest thereon upon all property within the District subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates).

Levy and Collection. The County will levy and collect such *ad valorem* taxes in such amounts and at such times as is necessary to ensure the timely payment of debt service. Such taxes, when collected, will be deposited into a debt service fund for the Series A Bonds, which is maintained by the County Office of Education and which is irrevocably pledged for the payment of principal of and interest on the Series A Bonds when due.

District property taxes are assessed and collected by the County 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.

Annual Tax Rates. The amount of the annual *ad valorem* tax levied by the County to repay the Series A Bonds will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of debt service due on the Series A Bonds. Fluctuations in the annual debt service on the Series A 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 County Office of Education will establish a Debt Service Fund (the "**Debt Service Fund**") for the Series A Bonds, which will be established as a separate fund to be maintained distinct from all other funds of the County. All taxes levied by the County for the payment of the principal of and interest and premium (if any) on the Series A Bonds will be deposited in the Debt Service Fund by the County Office of Education promptly upon the receipt. The Debt Service Fund is pledged for the payment of the principal of and interest and premium (if any) on the Series A Bonds when and as the same become due. The County will 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 Series A Bonds as the same becomes due and payable.

If, after payment in full of the Series A Bonds, any amounts remain on deposit in a Debt Service Fund, the District shall transfer such amounts 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 Series A Bonds are payable solely from the proceeds of an *ad valorem* tax levied and collected by the County, for the payment of principal of and interest on the Series A Bonds. Although the County is obligated to collect the *ad valorem* tax for the payment of the Series A Bonds, the Series A Bonds are not a debt of the County.

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 state assessed public utilities’ property and 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 1.5% 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) (“**SB 813**”), 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, SB813 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 1.5% 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 with respect to 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.

Assessed Valuation

Assessed Valuation History. The table below shows recent history of the District’s assessed valuation.

**TIPTON ELEMENTARY SCHOOL DISTRICT
Assessed Valuations of All Taxable Property
Fiscal Years 2005-06 to 2014-15**

Fiscal Year	Local Secured	Utility	Unsecured	Total Before Redevelopment Increment	% Change
2005-06	\$293,152,148	\$1,110,580	\$31,391,505	\$325,654,233	-- %
2006-07	314,532,023	1,046,215	35,110,251	350,688,489	7.7
2007-08	329,740,585	793,333	35,826,717	366,360,635	4.5
2008-09	341,317,128	778,697	47,938,873	390,034,698	6.5
2009-10	349,870,043	1,006,708	48,174,380	399,051,131	2.3
2010-11	360,023,913	1,006,708	53,122,050	414,152,671	3.8
2011-12	358,059,248	1,006,708	52,088,344	411,154,300	(0.7)
2012-13	380,116,577	1,006,708	42,656,392	423,779,677	3.1
2013-14	386,882,011	1,077,732	41,932,402	429,892,145	1.4
2014-15	392,076,602	1,077,732	50,521,984	443,676,318	3.2

Source: California Municipal Statistics, Inc.

As indicated in the previous table, assessed valuations are subject to change in each year. 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. 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 of Single Family Residential Parcels. The following table shows a breakdown of the assessed valuations of improved single-family residential parcels in the District, according to fiscal year 2014-15 assessed valuation.

**TIPTON ELEMENTARY SCHOOL DISTRICT
Per Parcel Assessed Valuation of Single Family Homes
Fiscal Year 2014-15**

	<u>No. of Parcels</u>	<u>2014-15 Assessed Valuation</u>	<u>Average Assessed Valuation</u>	<u>Median Assessed Valuation</u>
Single Family Residential	548	\$46,113,841	\$84,149	\$76,263

<u>2014-15 Assessed Valuation</u>	<u>No. of Parcels ⁽¹⁾</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>	<u>Total Valuation</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>
\$0 - \$24,999	40	7.299%	7.299%	\$ 615,531	1.335%	1.335%
\$25,000 - \$49,999	80	14.599	21.898	3,035,392	6.582	7.917
\$50,000 - \$74,999	133	24.270	46.168	8,414,110	18.246	26.164
\$75,000 - \$99,999	197	35.949	82.117	16,757,053	36.338	62.502
\$100,000 - \$124,999	45	8.212	90.328	4,974,341	10.787	73.289
\$125,000 - \$149,999	17	3.102	93.431	2,289,692	4.965	78.254
\$150,000 - \$174,999	9	1.642	95.073	1,447,836	3.140	81.394
\$175,000 - \$199,999	11	2.007	97.080	2,081,826	4.515	85.909
\$200,000 - \$224,999	4	0.730	97.810	839,777	1.821	87.730
\$225,000 - \$249,999	4	0.730	98.540	974,059	2.112	89.842
\$250,000 - \$274,999	2	0.365	98.905	529,837	1.149	90.991
\$275,000 - \$299,999	0	0.000	98.905	0	0.000	90.991
\$300,000 - \$324,999	1	0.182	99.088	315,848	0.685	91.676
\$325,000 - \$349,999	0	0.000	99.088	0	0.000	91.676
\$350,000 - \$374,999	0	0.000	99.088	0	0.000	91.676
\$375,000 - \$399,999	0	0.000	99.088	0	0.000	91.676
\$400,000 - \$424,999	1	0.182	99.270	417,541	0.905	92.581
\$425,000 - \$449,999	1	0.182	99.453	426,199	0.924	93.506
\$450,000 - \$474,999	0	0.000	99.453	0	0.000	93.506
\$475,000 - \$499,999	0	0.000	99.453	0	0.000	93.506
\$500,000 and greater	3	0.547	100.000	2,994,799	6.494	100.000
Total	548	100.000%		\$46,113,841	100.000%	

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

Assessed Valuation by Land Use. The following table shows the land use of parcels in the District, according to County records for fiscal year 2014-15. As shown, the majority of land in the District is used for residential purposes.

**TIPTON ELEMENTARY SCHOOL DISTRICT
Assessed Valuation and Parcels by Land Use
Fiscal Year 2014-15**

	2014-15 Assessed Valuation⁽¹⁾	% of Total	No. of Parcels	% of Total
Non-Residential:				
Agricultural/Dairies	\$194,745,895	49.67%	283	28.73%
Commercial/Office	13,684,327	3.49	29	2.94
Vacant Commercial	800,812	0.20	15	1.52
Industrial	129,415,203	33.01	17	1.73
Vacant Industrial	576,222	0.15	7	0.71
Government/Social/Institutional	760,107	0.19	16	1.62
Subtotal Non-Residential	<u>\$339,982,566</u>	86.71%	367	37.26%
Residential:				
Single Family Residence	\$46,113,841	11.76%	548	55.63%
Mobile Home	937,593	0.24	25	2.54
2-4 Residential Units	2,108,163	0.54	15	1.52
5+ Residential Units/Apartments	1,939,261	0.49	4	0.41
Vacant Residential	995,178	0.25	26	2.64
Subtotal Residential	<u>\$52,094,036</u>	13.29%	618	62.74%
Total	\$392,076,602	100.00%	985	100.00%

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

Assessed Valuation by Jurisdiction. The following table shows the percentage of assessed valuation by jurisdiction in the County of the District for fiscal year 2015-15.

**TIPTON ELEMENTARY SCHOOL DISTRICT
Assessed Valuation by Jurisdiction
Fiscal Year 2014-15**

Jurisdiction:	Assessed Valuation in School District	% of School District	Assessed Valuation of Jurisdiction⁽¹⁾	% of Jurisdiction in School District
Unincorporated Tulare County	\$443,676,318	100.00%	\$11,366,695,212	3.90%
Total District	\$443,676,318	100.00%		
Tulare County	\$443,676,318	100.00%	\$29,112,350,884	1.52%

(1) Before deduction of redevelopment incremental valuation.

Appeals of Assessed Value

There are two types of appeals of assessed values 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 XIII A 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 XIII A 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. Proposition 8 reductions may also be unilaterally applied by the County Assessor.

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 when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual inflationary factor growth rate allowed under Article XIII A.

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.

The District cannot predict the changes in assessed values that might result from pending or future appeals by taxpayers. 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.

Tax Rates

The table below summarizes the total *ad valorem* tax rates levied by all taxing entities in a representative tax rate area in the District for fiscal years 2010-11 through 2014-15.

**TIPTON ELEMENTARY SCHOOL DISTRICT
Summary of Ad Valorem Tax Rates
\$1 per \$100 of Assessed Valuation
Fiscal Years 2010-11 through 2014-15
(Tax Rate Area 147-001)⁽¹⁾**

	2010-11	2011-12	2012-13	2013-14	2014-15
General Tax Rate	1.000000	1.000000	1.000000	1.000000	1.000000
Tulare Union High School District	.038800	.052600	.057800	.069100	.063200
College of The Sequoias – Tulare SFID	.025000	.027700	.027700	.023200	.025000
Tulare Local Healthcare District	.112867	.112850	.081500	.081500	.081500
Total Tax Rate	1.176667	1.193150	1.167000	1.173800	1.169700

(1) 2014-15 Assessed Valuation of TRA 147-001 is \$272,597,851 which is 61.44% of the District’s total Assessed Valuation.
Source: California Municipal Statistics, Inc.

Property Tax Collections

The District’s total secured tax collections and delinquencies are apportioned on a County-wide basis, according to the District’s designated tax rate amount. Therefore, the total secured tax levies, as well as collections and delinquencies reported, do not represent the actual secured tax levies, collections and delinquencies of tax payers within the tax areas of the District. In addition, the District’s total secured tax levy does not include special assessments, supplemental taxes or other charges which have been assessed on property within the District or other tax rate areas of the County.

Commencing fiscal year 2009-10, the Board of Supervisors of the County previously ordered the discontinuance of its Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the “**Teeter Plan**”) as provided for in the State Revenue and Taxation Code. As a result, the amount of the levy of *ad valorem* taxes in the District depends upon the collections of the *ad valorem* property taxes and delinquency rates experienced with respect to the parcels within the District. So long as the Teeter Plan is no longer in effect with respect to the District, the District’s receipt of revenues with respect to the levy of *ad valorem* property taxes will be dependent upon actual collections of the *ad valorem* property taxes by the County.

The tables below show the secured tax charge and delinquency rate for fiscal years 2009-10 through 2013-14.

**TIPTON ELEMENTARY SCHOOL DISTRICT
2009-10 through 2013-14
Secured Tax Charges and Delinquency Rates
(1% General Fund Apportionment)**

<u>Fiscal Year</u>	<u>Secured Tax Charge ⁽¹⁾</u>	<u>Amount Delinquent June 30</u>	<u>Percent Delinquent June 30</u>
2009-10	\$520,765.53	\$29,569.07	5.68%
2010-11	533,531.35	28,984.39	5.43
2011-12	521,320.21	17,733.11	3.40
2012-13	527,904.25	16,281.53	3.08
2013-14	550,401.99	12,445.84	2.26

(1) 1% General Fund apportionment.
Source: California Municipal Statistics, Inc.

Major Taxpayers

The following table shows the 20 largest taxpayers in the District as determined by their secured assessed valuations in fiscal year 2014-15:

**TIPTON ELEMENTARY SCHOOL DISTRICT
Largest 2014-15 Local Secured Taxpayers**

	<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2014-15 Assessed Valuation</u>	<u>% of Total ⁽¹⁾</u>
1.	California Milk Producers	Industrial	\$ 58,486,431	14.92%
2.	Ventura Coastal LLC	Industrial	46,023,512	11.74
3.	Mozzarella Fresca Inc.	Industrial	18,770,691	4.79
4.	Rick L. and Lanell G. Gorzeman	Dairy	12,652,636	3.23
5.	John W. and Marjorie L. Roeloffs Trust	Dairy	11,506,963	2.93
6.	The Van Beek Brothers	Dairy	11,062,974	2.82
7.	Tom L. and Gesiena G. Kroes Trust	Dairy	10,537,692	2.69
8.	Frank V. and Crystal Schott Trust	Dairy	9,543,916	2.43
9.	Arthur D. and Sandra Van Beek	Dairy	8,398,949	2.14
10.	Five Star Dairy	Dairy	7,707,424	1.97
11.	Bosma Dairy North	Dairy	7,092,577	1.81
12.	3P Farms LP	Dairy	6,317,053	1.61
13.	3B Land Company	Dairy	6,245,614	1.59
14.	C.A. Vanderham & Sons Dairies	Dairy	5,698,667	1.45
15.	Santokh S. and Arpinder Toor Trust	Vineyards	5,040,077	1.29
16.	South Fork Land Holdings LLC	Agricultural	4,147,614	1.06
17.	Victor Mendes Trust	Agricultural	3,607,141	0.92
18.	H&T Real Estate	Dairy	3,539,873	0.90
19.	Joseph M. and Elizabeth O. Macedo	Dairy	3,529,039	0.90
20.	Fruit Growers Supply Co.	Industrial	3,401,774	0.87
	Total		\$243,310,617	62.06%

(1) 2014-15 Total Secured Assessed Valuation: \$392,076,602
Source: California Municipal Statistics, Inc.

Direct and Overlapping Debt

Set forth below is a direct and overlapping debt report (the “**Debt Report**”) prepared by California Municipal Statistics, Inc. for debt issued as of July 1, 2015. 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.

TIPTON ELEMENTARY SCHOOL DISTRICT
Statement of Direct and Overlapping Bonded Debt
(Debt Issued as of July 1, 2015)

2014-15 Assessed Valuation: \$443,676,318

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 7/1/15</u>
College of Sequoias Tulare School Facilities Improvement District	5.733%	\$ 2,074,930
Tulare Joint Union High School District	7.417	2,382,961
Tipton School District	100.000	- ⁽¹⁾
Tulare Local Healthcare District	7.206	6,111,409
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$10,569,300

<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>		
Tulare County General Fund Obligations	1.524%	\$ 654,101
Tulare County Board of Education Certificates of Participation	1.524	561,823
College of Sequoias Certificates of Participation	1.655	133,145
Tipton School District Qualified Zone Academy Bonds	100.000	1,581,105
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$2,930,174

COMBINED TOTAL DEBT \$13,499,474⁽²⁾

Ratios to 2014-15 Assessed Valuation:

Direct Debt	- %
Total Overlapping Tax and Assessment Debt	2.38%
COMBINED DIRECT DEBT (\$1,581,105)	0.36%
Combined Total Debt	3.04%

(1) Excludes Series A Bonds.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.
Source: *California Municipal Statistics, Inc.*

TAX MATTERS

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 Series A 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 Series A 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 Code), a deduction for federal income tax purposes is allowed for 80% of that portion of such financial institution's interest expense allocable to interest payable on the Series A 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 Series A 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 Series A Bonds. Bond Counsel expresses no opinion regarding other federal or State tax consequences relating to the ownership or disposition of, or the accrual or receipt of interest on, the Series A Bonds.

Bank Qualified. The Tax Code generally prohibits the deduction of interest on indebtedness incurred or continued to purchase or carry tax-exempt obligations, such as the Series A Bonds. Banks and financial institutions, however, are permitted an 80% deduction for their interest expense allocable to "qualified tax-exempt obligations" of small governmental units (a) that together with their subordinate entities or entities issuing on their behalf and entities on whose behalf they issue do not reasonably expect to issue in the aggregate more than \$10,000,000 of tax-exempt obligations (not including private activity bonds other than qualified 501(c)(3) bonds in a calendar year), and (b) that designate such obligations as "qualified tax-exempt obligations". The District has (a) represented that it expects that it and all of the above-described entities will not issue in the aggregate more than \$10,000,000 of tax-exempt obligations during calendar year 2015, and (b) designated the Series A Bonds as "qualified tax-exempt obligations."

Tax Treatment of Original Issue Discount and Premium. If the initial offering price to the public (excluding bond houses and brokers) at which a Series A 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 Series A 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. *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 Series A 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 Series A Bonds to determine taxable gain upon disposition (including sale, redemption, or payment on maturity) of such Series A Bond. The Tax Code contains certain provisions relating to the accrual of original issue discount in the case of purchasers of the Series A Bonds who purchase the Series A Bonds after the initial offering of a substantial amount of such maturity. Owners of such Series A Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Series A 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 Series A 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 Series A Bond (said term being the shorter of the Series A 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 Series A Bond for purposes of determining taxable gain or loss upon disposition. The amount of original issue premium on a Series A Bond is amortized each year over the term to maturity of the Series A 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 Series A 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 Series A Bonds.

California Tax Status. In the further opinion of Bond Counsel, interest on the Series A Bonds is exempt from California personal income taxes.

Other Tax Considerations. Owners of the Series A Bonds should also be aware that the ownership or disposition of, or the accrual or receipt of interest on, the Series A 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 Series A Bonds other than as expressly described above.

Future legislation, if enacted into law, or clarification of the Tax Code may cause interest on the Series A Bonds to be subject, directly or indirectly, to federal income taxation, or otherwise prevent owners of the Series A Bonds from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such future legislation or clarification of the Tax Code may also affect the market price for, or marketability of, the Series A Bonds. Prospective purchasers of the Series A Bonds should consult their own tax advisors regarding any pending or proposed federal tax legislation, as to which Bond Counsel expresses no opinion.

Form of Opinion. A copy of the proposed form of opinion of Bond Counsel is attached hereto as Appendix D.

CERTAIN LEGAL MATTERS

Legality for Investment

Under provisions of the California Financial Code, the Series A Bonds are legal investments for commercial banks in California to the extent that the Series A Bonds, in the

informed opinion of the bank, are prudent for the investment of funds of depositors, and under provisions of the California Government Code, the Series A Bonds are eligible to secure deposits of public moneys in California.

Absence of Litigation

No litigation is pending or threatened concerning the validity of the Series A Bonds, and a certificate to that effect will be furnished to purchasers at the time of the original delivery of the Series A 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 Series A 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.

Compensation of Certain Professionals

Payment of the fees and expenses of Jones Hall, A Professional Law Corporation, as Bond Counsel and Disclosure Counsel to the District, Isom Advisors, A Division of Urban Futures, Inc., as financial advisor to the District, and Dannis Woliver Kelley, as Underwriter's Counsel, is contingent upon issuance of the Series A Bonds.

CONTINUING DISCLOSURE

The District will execute a Continuing Disclosure Certificate in connection with the issuance of the Series A Bonds in the form attached hereto as Appendix E. The District has covenanted therein, for the benefit of holders and beneficial owners of the Series A Bonds to provide certain financial information and operating data relating to the District to the Municipal Securities Rulemaking Board (an "**Annual Report**") not later than nine months after the end of the District's fiscal year (which currently is March 31), commencing March 31, 2016 with the report for the 2014-15 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 Series A Bonds in complying with S.E.C. Rule 15c2-12(b)(5) (the "**Rule**").

Isom Advisors, A Division of Urban Futures, Inc. will serve as the District's dissemination agent in connection with the District's undertaking for the Series A Bonds.

Neither the County nor 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.

RATINGS

Standard & Poor's Ratings Services, a Standard & Poor's Financial Services LLC business ("**S&P**") has assigned its rating of "___" to the Series A Bonds with the understanding that the Policy will be issued by the Insurer contemporaneously with the issuance of the Series A Bonds. S&P has also assigned an underlying rating of "___" to the Series A Bonds. The District has provided certain additional information and materials to S&P (some of which does not appear in this Official Statement to the extent deemed not material for investment purposes). Such ratings reflect only the view of S&P and an explanation of the significance of such ratings and outlook may be obtained only from S&P. There is no assurance that any credit ratings given to the Series A Bonds will be maintained for any period of time or that the rating may not be lowered or withdrawn entirely by S&P if, in its judgment, circumstances so warrant. Any such downward revision or withdrawal of a rating may have an adverse effect on the market price of the Series A Bonds.

UNDERWRITING

The Series A Bonds are being purchased by O'Connor & Company Securities, Inc. (the "**Underwriter**"). The Underwriter has agreed to purchase the Series A Bonds at a price of \$_____ which is equal to the initial principal amount of the Series A Bonds of \$_____, plus net original issue premium of \$_____ and less an Underwriter's discount of \$_____. The purchase contract relating to the Series A Bonds provides that the Underwriter will purchase all of the Series A 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 Series A 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 and the Continuing Disclosure Certificate are brief summaries of certain provisions thereof. Such summaries do not purport to be complete and for full and reference is made to such documents for complete statements of such provisions. Copies of the documents mentioned are available from the Underwriter and following delivery of the Series A Bonds will be on file at the offices of the Paying Agent in Costa Mesa, 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.

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 Series A Bonds.

The execution and delivery of this Official Statement have been duly authorized by the District.

TIPTON ELEMENTARY SCHOOL DISTRICT

By: _____
Superintendent

APPENDIX A
TIPTON ELEMENTARY SCHOOL DISTRICT
AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2013-14

APPENDIX B

GENERAL AND FINANCIAL INFORMATION FOR THE TIPTON ELEMENTARY SCHOOL DISTRICT

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 Series A Bonds is payable from the General Fund of the District. The Series A Bonds are payable from the proceeds of an ad valorem tax required to be levied by the County in an amount sufficient for the payment thereof. See "THE SERIES A BONDS –Security for the Series A Bonds" in the front half of the Official Statement.

GENERAL DISTRICT INFORMATION

General Information

The District is a single school district comprised of Tipton Elementary School, located in the central San Joaquin Valley in the southwest portion of the County of Tulare (the "**County**"). The District was established in 1874 and serves a small agricultural community. The District provides educational services to kindergarten through eighth grade students in approximately 30 classrooms. Enrollment in the District in fiscal year 2014-15 is approximately 612 students. There were no changes in the boundaries of the District during fiscal year 2014-15.

Administration

Board of Education. 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 of Trustees 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.

Name	Position	Term Expires
Tony Macedo	President	December 2016
Greg Rice	Clerk	December 2018
John Cardoza	Member	December 2018
Shelley Heeger	Member	December 2016
Iva Leal-Sousa	Member	December 2018

Superintendent and Administrative Personnel. The Superintendent of the District, appointed by the Board, is responsible for management of the day-to-day operations and supervises the work of other District administrators. Mr. Miguel A. Guerrero, Ed. D. currently serves as the Superintendent of the District. Mr. Anthony Hernandez serves as the Chief Business Officer of the District.

Recent Enrollment Trends

The following table shows recent enrollment history for the District.

ANNUAL ENROLLMENT
Fiscal Years 2005-06 (Actuals) through 2015-16 (Projected)
Tipton Elementary School District

School Year	Enrollment
2005-06	584
2006-07	595
2007-08	601
2008-09	621
2009-10	635
2010-11	651
2011-12	627
2012-13	607
2013-14	598
2014-15	612
2015-16*	621

**Projected.*
Source: California Department of Education, Educational Demographics Unit for 2005-06 to 2014-15; District Second Interim Report for 2015-16.

Employee Relations

Certificated Personnel. The District employs approximately 32 certificated employees. Certificated employees that are teaching are represented by the Associated Teachers of Tipton CTA/NEA. The District and the Associated Teachers of Tipton CTA/NEA are currently operating under a contract that expires on June 30, 2016.

Classified Personnel. The District employs approximately 41 classified employees. The California School Employees Association (“**CSEA**”) is the bargaining agent for non-teaching (classified) personnel. The District and the CSEA are currently operating under a contract that expires on June 30, 2016.

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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 Series A Bonds is payable from the General Fund of the District. The Series A Bonds are payable from the proceeds of an ad valorem tax required to be levied by the County in an amount sufficient for the 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 revenues among 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 average 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, being 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 Span Funding at Full LCFF Implementation (Target Amount)

Grade Span	Base Grant⁽¹⁾	K-3 Class Size Reduction and 9-12 Adjustments	Average Assuming 0% Targeted Students	Average Assuming 25% Targeted Students	Average Assuming 50% Targeted Students	Average Assuming 100% Targeted 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

(1) 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, 2014 Audited Financial Statements were prepared by M. Green and Company, LLP, Visalia, 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 at the Office of the Superintendent, Tipton Elementary School District, 370 N. Evans Road, Tipton California, 93272. 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 such financial statements will be mailed to prospective investors and their representatives upon written request to the District. This 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 2009-10 through 2013-14.

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Years 2009-10 through 2013-14 (Audited)
Tipton Elementary School District

	Audited 2009-10	Audited 2010-11	Audited 2011-12	Audited 2012-13	Audited 2013-14
SOURCES					
Revenue Limit/LCFF Sources ⁽¹⁾					
State Apportionment	\$2,333,429	\$2,545,786	\$2,566,276	\$2,549,729	\$3,485,560
Education Protection Account Funds	--	--	--	--	632,188
Local Sources	458,495	486,160	475,080	508,178	272,595
Federal Revenue	407,936	440,953	486,757	256,322	188,601
Other State Revenue	2,178,143	1,839,659	1,667,213	1,523,745	578,742
Other Local Revenue	185,167	191,248	260,206	250,398	171,527
Total Revenue Limit	<u>\$5,563,170</u>	<u>\$5,503,806</u>	<u>\$5,455,532</u>	<u>\$5,088,372</u>	<u>\$5,329,213</u>
EXPENDITURES					
Instruction	3,289,204	3,581,779	3,499,332	3,471,925	3,478,841
Instruction – Related Services	278,127	434,908	438,571	329,728	337,655
Pupil Services	408,540	332,731	605,419	298,351	241,385
General Administration	563,522	442,929	440,533	442,569	451,692
Plant Services	548,861	1,259,409	471,620	433,435	454,298
Other Outgo	--	--	--	--	34,052
Total Expenditures	<u>5,088,254</u>	<u>6,051,756</u>	<u>5,455,475</u>	<u>4,976,008</u>	<u>4,997,923</u>
Excess of (Deficiency) of Revenues Over Expenditures	474,916	(547,950)	57	112,364	331,290
OTHER FINANCING SOURCES					
Transfers In	--	--	--	--	--
Transfer Out	--	--	--	--	(48,750)
Other Sources	--	--	--	--	--
Other Uses	--	--	--	--	--
Total Other Financing Sources (Uses)	--	--	--	--	(48,750)
NET Change in Fund Balance	474,916	(547,950)	57	112,364	282,540
Fund Balance, July 1	2,321,519	3,037,584 ⁽²⁾	2,093,790 ⁽³⁾	2,093,847	2,206,211
Fund Balance, June 30	<u>\$2,796,435</u>	<u>\$2,489,634</u>	<u>\$2,093,847</u>	<u>\$2,206,211</u>	<u>\$2,488,751</u>

(1) LCFF commenced in fiscal year 2013-14.

(2) Reflects increase of \$241,149 due to implementation of GASB Statement No. 54.

(3) Reflects decrease of \$395,844 due to restatement of funds for GASB Statement No. 54.

Source: Tipton Elementary School District - Audited Financial Statements.

District Budget and Interim Financial Reporting

Budgeting and Interim Reporting Procedures. State law requires school districts to maintain a balanced budget in each fiscal year. The State Department of Education imposes a uniform budgeting and accounting format for school districts.

Under current law, a school district governing board must adopt and file with the county superintendent of schools a tentative budget by July 1 in each fiscal year. The District is under the jurisdiction of the Tulare County Superintendent of Schools (the “**County Superintendent**”).

The County Superintendent must review and approve or disapprove the budget no later than August 15. The County Superintendent is required to 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 with the established standards. If the budget is disapproved, it is returned to the District with recommendations for revision. The District is then required to revise the budget, hold a public hearing thereon, adopt the revised budget and file it with the County Superintendent no later than September 8. Pursuant to State law, the County Superintendent has available various remedies by which to impose and enforce a budget that complies with State criteria, depending on the circumstances, if a budget is disapproved. After approval of an adopted budget, the school district's administration may submit budget revisions for governing board approval.

Subsequent to approval, the County Superintendent will monitor each district under its jurisdiction throughout the fiscal year pursuant to its adopted budget to determine on an ongoing basis if the district can meet its current or subsequent year financial obligations. If the County Superintendent determines that a district cannot meet its current or subsequent year obligations, the County Superintendent will notify the district's governing board of the determination and may then do either or both of the following: (a) assign a fiscal advisor to enable the district to meet those obligations or (b) if a study and recommendations are made and a district fails to take appropriate action to meet its financial obligations, the County Superintendent will so notify the State Superintendent of Public Instruction, and then may do any or all of the following for the remainder of the fiscal year: (i) request additional information regarding the district's budget and operations; (ii) after also consulting with the district's board, develop and impose revisions to the budget that will enable the district to meet its financial obligations; and (iii) stay or rescind any action inconsistent with such revisions. However, the County Superintendent may not abrogate any provision of a collective bargaining agreement that was entered into prior to the date upon which the County Superintendent assumed authority.

A State law adopted in 1991 (“**A.B. 1200**”) imposed additional financial reporting requirements on school districts, and established guidelines for emergency State aid apportionments. Under the provisions of A.B. 1200, each school district is required to file interim certifications with the County Superintendent (on December 15, for the period ended October 31, and by mid-March for the period ended January 31) as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal year. The County 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 current fiscal year or the subsequent

fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or 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. During the past five years, each of the District's adopted budgets have been approved by the County Superintendent and the District has received positive certifications on all of its interim reports.

Copies of the District's budget, interim reports and certifications may be obtained upon request from the District Office at Tipton Elementary School District, 370 N. Evans Road, Tipton California, 93272. The District may impose charges for copying, mailing and handling.

District's 2014-15 Figures. The following table shows the income and expense statements for the District for fiscal year 2014-15 (budgeted and Second Interim budget projections).

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REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year 2014-15 (Adopted Budget and Second Interim)
Tipton Elementary School District

	Budgeted Fiscal Year 2014-15	Second Interim Fiscal Year 2014-15
<u>Revenues</u>		
LCFF Sources ⁽¹⁾	\$4,825,816	\$4,864,773
Federal revenues	172,257	212,080
Other state revenues	250,354	377,887
Other local revenues	130,695	182,356
Total Revenues	5,379,122	5,637,096
<u>Expenditures</u>		
Certificated salaries	2,280,235	2,369,391
Classified salaries	692,255	824,102
Employee benefits	1,270,918	1,328,663
Books and supplies	489,931	557,098
Contract services & operating exp.	646,417	702,116
Capital outlay	9,094	0
Other outgo (excluding indirect costs)	89,991	93,625
Other outgo – transfers of indirect costs	(20,000)	(20,000)
Total expenditures	5,458,841	5,854,995
Excess of revenues over/(under) expenditures	(79,719)	(217,899)
<u>Other financing sources (Uses)</u>		
Operating transfers in	37,565	50,724
Operating transfers out	--	--
Total other financing sources (uses)	37,565	50,724
Net change in fund balance	(42,154)	(167,175)
Fund balance, July 1 ⁽²⁾	1,936,499	2,177,350
Fund balance, June 30	\$1,894,345	\$2,010,175

(1) LCFF commenced in fiscal year 2013-14. The District has a high proportion of English language learners, students from low income families and foster youth (97.8% of student population). Therefore, funding under the LCFF includes base grant funding, supplemental funding and concentration grant funding.

(2) Beginning fund balance at time of budget adoption.

Source: *Tipton Elementary School District Second Interim Report for Fiscal Year 2014-15.*

Assumptions Used with Respect to 2014-15 Budget. The District's fiscal year 2014-15 Budget was adopted on June 3, 2014. Financial assumptions for budget development included: growth in ADA by 1.4% (9 students), LCFF gap funding by 10.1%, step and column payroll increases of 3.9%. The District updates its budget twice following original adoption.

District Reserves. The District's ending fund balance is the accumulation of surpluses from prior years. This fund balance is used to meet the State's minimum required reserve of 3% of expenditures, plus any other allocation or reserve which might be approved as an expenditure by the District in the future. Due to the small size of the District, the minimum required reserve has been lowered to 1%. The requirement was not met in fiscal year 2013-14 but the District anticipates meeting the requirements in 2015-16.

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 limits the amount of reserves which may be maintained at the District level. This proposed reserve fund “cap” was conditioned on the success of Proposition 2 on the November 4, 2014 statewide ballot, which was approved by voters. This provision may, under certain circumstances, limit the District’s ability to maintain reserves above a certain level. The District cannot predict how this legislation will impact its reserves and future spending. See “STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS – 2014-15 State Budget.”

Attendance 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. Because of the District’s unduplicated targeted student enrollment count of generally under 20% since implementation of LCFF in 2013-14, the District qualifies for some supplemental funding and concentration grant funding.

The following table sets forth LCFF funding for the District for fiscal year 2014-15 school year.

**AVERAGE DAILY ATTENDANCE AND LCFF
Fiscal Year 2014-15
Tipton Elementary School District
ADA and Target Student Percentages (LCFF Implemented)**

Fiscal Year		K-3	4-6	7-8	9-12	<u>Total</u>
2014-15	ADA⁽¹⁾	281	188	114	N/A	583
	Targeted					
	Base Grant	\$6,952	\$7,056	\$7,266	N/A	
	Supplemental Grant	1,463	1,345	1,385	N/A	
	Concentration Grant	1,547	1,422	1,465	N/A	
	Total	\$9,962	\$9,823	\$10,116		

(1) Over 95% of the District’s student population (unduplicated count) consists of students which qualify the District for supplemental and concentration grant funding. In addition, the District is entitled under the LCFF for an economic recovery funding. Target funding under LCFF for fiscal year 2014-15 was \$639,030. Tipton Elementary will receive approximately 14.85% more per student for low income pupils, foster youth, and English Learners.
Source: *Tipton Elementary 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 county-wide 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 State Revenues. As discussed above, the District receives State apportionment of basic and equalization aid in an amount equal to the difference between the District's revenue limit and its property tax revenues. In addition to such apportionment revenue, the District receives other State revenues.

The District receives State aid from the California State Lottery (the "**Lottery**"), which was established by a constitutional amendment approved in the November 1984 general election. Lottery revenues must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research. Moreover, State Proposition 20 approved in March 2000 requires that 50% of the increase in Lottery revenues over 1997-98 levels must be restricted to use on instruction material. For additional discussion of State aid to school districts, see "– State Funding of Education."

Other Local Revenues. In addition to local property taxes, the District receives additional local revenues from items such as interest earnings and other local sources.

District Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the

State Teachers' Retirement System (“STRS”) and classified employees are members of the Public Employees' Retirement System (“PERS”).

STRS. All full-time certificated employees participate in STRS, a cost-sharing, multiple-employer contributory public employee retirement system. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teacher’s Retirement Law. Active plan members are required to contribute 8.0% of their salary and the District is required to contribute a legislatively determined rate. The required employer contribution rate for fiscal year 2013-14 was 8.25% of annual payroll. The District’s contributions to STRS for the past three and current projected fiscal years are set forth in the following table.

**STRS Contributions
Tipton Elementary School District
Fiscal Years 2011-12 through 2014-15 (Projected)**

Fiscal Year	Amount
2011-12	\$169,714
2012-13	174,113
2013-14	168,932
2014-15*	264,048

**Projected in Second Interim Report.
Source: Tipton Elementary School District.*

New Legislation Regarding STRS Contributions Implemented in FY 2014-15. 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 (see below section entitled “State Pension Trusts”). AB 1469 addresses the funding gap by increasing contributions of plan members, employers (including the District) and the State commencing in fiscal year 2014-15. Pursuant to AB 1469, employer contribution rates to the STRS plan will increase over the next seven years, from the 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. STRS employer contribution rates under AB 1469 for fiscal years 2014-15 through 2020-21 are summarized in the following table.

AB 1469 STRS Employer Contribution Rates

Fiscal Year	% Increase From FY 2013-14 Rate* Under AB 1469	Total Contribution Rate
2014-15	0.63%	8.88%
2015-16	2.48	10.73
2016-17	4.33	12.58
2017-18	6.18	14.43
2018-19	8.03	16.28
2019-20	9.88	18.13
2020-21	10.85	19.10

**Fiscal year 2013-14 rate of 8.25%.*

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 of California. The District is part of a "cost-sharing" pool within PERS. 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. For 2013-14, the normal cost is 11.85%, which rounds to a 6.0% contribution rate. "Classic" plan members continue to contribute 7.0%. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the PERS Board of Administration. The required employer contribution rate for fiscal year 2013-14 was 11.442% of covered payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to PERS for the past three and current projected fiscal years are set forth in the following table.

**PERS Contributions
Tipton Elementary School District
Fiscal Years 2011-12 through 2014-15 (Projected)**

Fiscal Year	Amount
2011-12	\$93,915
2012-13	106,960
2013-14	95,875
2014-15*	108,841

**Projected in Second Interim Report.
Source: Tipton Elementary School District.*

PERS Board Adopts New Employer Contribution Rates. On April 16, 2014, the Board of Administration of PERS approved new contribution rates beginning on July 1, 2014. School district employer contribution rates will reflect new demographic assumptions and other changes in actuarial assumptions which were adopted by the Board in February 2014. The new 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 twenty years and the increases phased in over the first five years. These new employer contribution rates continue to recognize asset losses from prior years. Projected employer contribution rates for school districts are as follows:

Projected PERS Contribution Rates for School Districts

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11.7%	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

Source: California Public Employees' Retirement System

State Pensions Trusts. Both the PERS and STRS systems are operated on a statewide basis. District contribution rates to PERS can vary annually depending on changes in actuarial assumptions and other factors, such as liability. Contributions to STRS can only be changed legislatively. Both PERS and STRS have substantial State unfunded actuarial liabilities, being \$8.7 billion for PERS as of June 30, 2014 (the date of the last actuarial valuation for PERS) and \$72.7 billion for STRS as of June 30, 2014 (the date of the last actuarial valuation for STRS). As described above, AB 1469 was enacted in connection with the State's 2014-15 Budget in an attempt to reduce and eliminate the unfunded liability of the STRS pension plan, and the PERS Board has recently taken actions to increase contribution rates in

order to address unfunded liabilities.

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; (ii) PERS, P.O. Box 942703, Sacramento, California 94229-2703. More information regarding STRS and PERS can also be obtained at their websites, www.calstrs.com and www.calpers.ca.gov, respectively. However, information in the financial reports and on the websites is not incorporated in this Official Statement by reference. See also the following paragraph on recent pension reform legislation.

Pension Reform Act of 2013 (Assembly Bill 340). On September 12, 2012, Governor Brown signed AB 340, enacting the California Public Employees' Pension Reform Act of 2013 ("**PEPRA**") and amending various sections of the California Education and Government Codes. AB 340 (i) increased the retirement age for new State, school, and city and local agency employees depending on job function, (ii) capped the annual PERS and STRS pension benefit payouts, (iii) addressed numerous abuses of the system, and (iv) required State, school, and certain city and local agency employees to pay at least half of the costs of their PERS pension benefits. PEPRA applies to all public employers *except* the University of California, charter cities and charter counties (except to the extent they contract with PERS.)

The provisions of AB 340 went into effect on January 1, 2013 with respect to new State, school, and city and local agency employees hired on that date and after; existing employees who are members of employee associations, including employee associations of the Districts, have a five-year window to negotiate compliance with AB 340 through collective bargaining. If no deal is reached by January 1, 2018, a city, public agency or school district could force employees to pay their half of the costs of PERS pension benefits, up to 8 percent of pay for civil workers and 11 percent or 12 percent for public safety workers.

PERS has predicted that the impact of AB 340 on employees and employers, including the Districts and other employers in the STRS system, will vary, based on each employer's current level of benefits. 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. Additionally, PERS has noted that changes arising from AB 340 could ultimately have an adverse impact on public sector recruitment in areas that have historically experienced recruitment challenges due to higher pay for similar jobs in the private sector.

With respect to STRS, the provisions of AB 1469 effective as of July 1, 2014 effectively addressed the contribution requirements of STRS members, employers and the State.

More information about AB 340 can be accessed through the PERS's web site at www.calpers.ca.gov/index.jsp?bc=/member/retirement/pension-reform-impacts.xml&pst=ACT&pca=ST and through the STRS web site at http://www.calstrs.com/Newsroom/whats_new/AB340_detailed_impact_analysis.pdf. *The references to these internet websites 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.*

Other Post-Employment Retirement Benefits

The Plan Generally. The Tipton Elementary School District Retiree Health Benefits Plan (the “Plan”) is a self-funded, single-employer defined benefit healthcare plan administered by the District. The Plan provides medical, prescription drug, dental, vision and behavioral health plans for all eligible active and retired employees and their dependents. The Plan covers certificated employees who retire from the District on or after age 58 with at least 18 years of service, and benefits are paid until age 65. The plan also covers classified employees working a minimum of hours set forth by the District who retire after 20 years of service. Benefits are paid for the lesser of 5 years or until age 65. Membership of the Plan as of the 2014-15 fiscal year consists of 2 retirees and beneficiaries currently receiving benefits and 2 active plan members.

Contribution Information. The contribution requirements of Plan members and the District are established and may be amended by the District and employee bargaining units. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2014-15, the projected District contribution is \$9,473 to the Plan, of which \$6,450 will be used for current premiums.

Annual OPEB Cost and Net OPEB Obligation. The District's annual other postemployment benefit (“OPEB”) cost is calculated based on the annual required contribution of the employer (“ARC”), an amount actuarially determined in accordance with the parameters of Government Accounting Standards Board Statement No. 45 (“GASB 45”). GASB 45 requires local government employers who provide OPEB as part of the compensation offered to employees to recognize the expense and related liabilities and assets in their financial statements. The District implemented GASB 45 for fiscal year ending June 30, 2009.

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 accrued liabilities (“UAAL”) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan (which was 30.2% of ARC), and changes in the District's net OPEB obligation to the Plan:

**OPEB Components for Fiscal Year 2013-14
Tipton Elementary School District**

Annual required contribution	\$31,790
Interest on prior year net OPEB asset	(3,394)
Adjustment to annual required contribution	<u>4,108</u>
 Annual OPEB cost	 32,504
Contributions made	(9,631)
 Decrease in net OPEB asset	 22,873
Net OPEB asset, beginning of year	(56,559)
Net OPEB asset, end of year	<u><u>\$(33,686)</u></u>

Source: *Tipton Elementary Unified School District Audited Financial Statement for Fiscal Year 2013-14.*

OPEB Funded Status and Funding Progress. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future

employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits:

**OPEB Cost and Percentage of Cost Contributed
Tipton Elementary School District**

<u>Fiscal Year Ended June 30</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Asset</u>
2012	\$35,721	147.5%	(64,359)
2013	32,604	76.1	(56,559)
2014	32,504	29.6	(33,686)

Source: *Tipton Elementary Unified School District Audited Financial Statement for Fiscal Year 2013-14.*

Actuarial Methods and Assumptions. As described in the District’s 2013-14 Audited Financial Statements (Note L), the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 6% investment rate of return (net of administrative expenses), a 6% discount rate, based on the plan being funded in an irrevocable employee benefit trust invested in a combined equity and fixed income portfolio. Healthcare cost trend rates were assumed to be 8%. The UAAL is being amortized at a level dollar method. The remaining amortization period at June 30, 2014, was 30 years. The actuarial value of assets is described in the following table.

**Schedule of OPEB Funding Progress
Tipton Elementary School District ⁽¹⁾**

Actuarial accrued liability (AAL)	\$260,260
Actuarial value of plan assets	(54,988)
Unfunded actuarial accrued liability (UAAL)	<u>\$205,272</u>
Funded ratio (actuarial value of plan assets/AAL)	--
Annual covered payroll (active plan members)	\$2,609,917
UAAL as a percentage of annual covered payroll	7.9%

(1) As of July 1, 2012, the most recent actuarial valuation date.
Source: *Tipton Elementary Unified School District Audited Financial Statement for Fiscal Year 2013-14.*

Existing Debt Obligations

The District has never defaulted on the payment of principal or interest on any of its indebtedness, which is more particularly described below.

Qualified Zone Academy Bond Program. On November 1, 2013, the District entered into a lease agreement with the Public Property Financing Corporation of California (the

“Corporation”) under a Qualified Zone Academy Bond program to provide financing in the maximum amount of \$1,750,000 for an educational program of the District, which consists generally of solar installation and lighting, retrofits to install energy efficient lighting and building repair and rehabilitation, along with electrical distribution upgrades at Tipton Elementary School (the “QZAB Program”). In order to provide financing for the QZAB Program, the District leased certain real property (the “Leased Property”) to the Corporation for a term of 17 years ending on November 21, 2031 for an up-front rental payment of \$1,625,000.00 (the “Site Lease”). The Corporation subsequently leased the Leased Property back to the District (the “Lease”) and has assigned all of its rights, title and interest in the Site Lease and the Lease to Dubuque Bank & Trust Company. The payments by the District under the Lease are payable from any source of legally available funds of the District, subject to the provisions of the Lease. The District has covenanted to take such action as may be necessary to include all such in each of its annual budgets during the term of the Lease and to make the necessary annual appropriations for all such lease payments.

Non-Capitalized Leases. The District has entered into various operating leases for equipment and modular buildings. The leases are all beyond one year and contain no purchase options. The minimum lease payments for the year ending June 30, 2015 is \$15,891.

Joint Powers Authorities. The District participates in the following public entity risk pools under joint powers agreements to provide various insurance funds as follows: (i) the Tulare County Schools Insurance Group, (ii) the Central Tulare County School Districts Liability/Property Joint Powers Authority, (iii) the Tulare Area Schools Employee Benefit Authority and (iv) the Self-Insured Schools of California III (each, a “JPA,” and collectively, the “JPAs”). None of the JPAs is a component unit of the District for financial reporting purposes. Membership in the JPAs consists of various public educational agencies, and the JPAs are governed by boards consisting of representatives from the member public educational agencies and related associations.

See “APPENDIX A – Audited Financial Statements of the District” for further information regarding long-term and other debt obligations of the District.

Investment of District Funds

In accordance with Government Code Section 53600 *et seq.*, the Tulare County Treasurer manages funds deposited with it by the District. The 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 hereto for a copy of Tulare County’s Investment Policy and recent investment 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 “—State Funding of Education – Revenue Limits” 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.

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STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS

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. Public 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% of their operating revenues from various State sources. The primary source of funding for school districts is funding under the LCFF, which is a combination of State funds and local property taxes (see “DISTRICT FINANCIAL INFORMATION – Education Funding Generally” above). State funds typically make up the majority of a district’s LCFF entitlement

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 County, nor the Underwriter 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.*

- 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.
- 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.

2015-16 Adopted State Budget

On June 25, 2015, Governor Brown signed the 2015-16 Budget Act (the "**2015-16 State Budget**"), spending \$115.4 billion in general fund revenues, which is \$900 million more in general fund revenues than in the revised fiscal year 2014-15 spending level. The 2015-16 Budget represents a \$7.4 billion increase, or 6.9%, over the pre-revision fiscal year 2014-15 spending plan. The 2015-16 State Budget is balanced, and, by the end of fiscal year 2015-16, the Budget Stabilization Account will have a total balance of \$3.5 billion.

The 2015-16 State Budget allocates a reserve of \$4.6 billion dollars, including \$3.5 billion in the State's Budget Stabilization Account, also known as the State's rainy day fund. Proposition 2, passed in 2014, requires the State to divert at least 1.5% of its revenue each year

to pay down debts and build its rainy day fund. The 2015-16 State Budget allocates \$1.9 billion to the reserve, while another \$1.9 billion is allocated to retire debt and other State liabilities. This adds to the \$1.6 billion already in the reserve, bringing the total to \$3.5 billion. In addition the State Budget sets aside another \$1.1 billion in its short-term reserve, bringing total reserves to \$4.6 billion by the end of fiscal year 2015-16.

K - 12 Budget Adjustments. The 2015-16 State Budget provides funding of \$68.4 billion for the fiscal year for all K-12 programs, an increase of 12.4% above the funding level adopted in the 2014-15 Budget. The 2015-16 State Budget also provides \$4.7 billion for the second year of implementing the LCFF and continues to commit most new funding to districts serving English language learners, students from low-income families, and youth in foster care. The Education Budget Trailer Bill ("**SB 858**") is included in the 2014-15 State Budget and contains two separate provisions that have the potential to affect district reserve funds. In addition, the 2015-16 State Budget includes the following:

- Local Control Funding Formula. The 2015-16 State Budget includes an increase of \$6 billion provided for Proposition 98 to continue the State's transition to the LCFF, which brings LCFF funding to \$52 billion, a 13% year-over-year increase. The \$6 billion represents a 51.5% closure of the remaining LCFF funding gap.
- K-12 Mandates. The 2015-16 State Budget provides \$3.8 billion in one-time Proposition 98 funding to reimburse K-12 local educational agencies for the costs of state-mandated programs and pay off the K-12 mandates backlog. Of this amount, \$3.2 billion will be provided to K-12 school districts on a per-ADA basis and is available for discretionary purposes such as implementation of Common Core standards (professional development, teacher training, purchase of instructional materials and technology infrastructure) or for other one-time purposes, such as maintenance and deferred maintenance. \$600 million will be provided to community colleges. The outstanding mandate repayment backlog now stands to be \$1.5 billion.
- Early Childhood Development and Child Care. The 2015-16 State Budget provides \$2.8 billion for child care and preschool programs, an increase of \$423 million above the 2014-15 State Budget. This includes \$1.6 billion for non-CalWORKs programs, \$1.1 billion for CalWORKs programs, and \$150 million for support programs. The increase for child care and early childhood development programs is provided through a combination of an increase in slots for enrollment and an increase in reimbursement rates for programs.
- K-12 Deferrals. The 2015-16 State Budget provides approximately \$991 million in Proposition 98 funding to eliminate deferrals for K-12 expenses consistent with the revenue trigger included in the 2014-15 State Budget.
- Career Technical Education Pathways Program. The 2015-16 State Budget establishes the Career Technical Education ("**CTE**") Incentive Grant Program and provides \$400 million in fiscal year 2015-16 for local education agencies to establish new or expand high-quality CTE programs. School districts, county offices of education, and charter schools receiving funding under this program will be required to provide local-to-State matching funds of 1:1 in fiscal year 2015-16. Established in the 2013 Budget Act, the CTE Program provides grant

awards to improve career technical programs and linkages between employers, schools and community colleges.

- Adult Education Block Grant. The 2015-16 State Budget provides \$500 million for the Adult Education Block Grant. This funding is provided through the consortia of local school districts and community colleges created pursuant to the 2013-14 State Budget. The funding may be used for adult education priority areas including elementary and secondary basic skills, citizenship and English as a second language, workforce programs for older adults, programs to help older adults assist children in school, programs for adults with disabilities, career technical education, and pre-apprenticeship programs.
- Teacher Effectiveness Block Grant. The 2015-16 State Budget provides \$500 million of Proposition 98 funding for a one-time Teacher Effectiveness Block Grant to be used for professional development. This professional development money is distributed on a per-certificated personnel FTE basis (approximately \$1,600 per certificate FTE), allowing three years to encumber. These funds can be used for both teachers and administrators, pursuant to board direction.
- Special Education. The 2015-16 State Budget includes \$67 million for special education-related activities. The largest ongoing augmentation in this package is for expanding services to infants, toddlers, and preschoolers with disabilities. The budget provides \$30 million to districts to serve children with disabilities between the ages of birth and three years, \$12 million to fund 2,500 additional slots in part day state preschool with a priority given to children with disabilities, \$10 million as a one-time investment to provide technical assistance and build statewide resources to help implement school wide systems of support and intervention, \$6 million for staff and parent training, and \$4 million in federal funding to support dispute resolutions surrounding special education placement and technical assistance.
- K-12 High-Speed Internet Access. The 2015-16 State Budget includes \$50 million in one-time Proposition 98 funding to support Internet connectivity and infrastructure for schools. The funds will be allocated through the Broadband Infrastructure Improvement Grand ("**BIIG**") program administered by the K-12 High Speed Network. Any remaining funds available after all reasonable solutions have been funded through the BIIG program may be used to fund under-connected sites upon approval of the Department of Finance.
- Independent Study. The 2015-16 State Budget removed the grade span criteria and states that it cannot be greater than other district programs, unless bargained.

Higher Education. The 2015-16 State Budget includes total funding of \$29.2 billion for all programs within California Community Colleges, California State University ("**CSU**"), University of California ("**UC**"), the Student Aid Commission, and other entities. This includes \$217 million in new ongoing funding for the CSU system and \$120 million in new ongoing funding for the UC system, as well as temporary funding from Proposition 2 to assist in paying down UC's unfunded pension liability. The 2015-16 State Budget also holds tuition for California undergraduate students flat through fiscal year 2016-17.

Health Care. The 2015-16 State Budget includes total funding of \$140.1 billion for all programs that provide health and social services to California's low-income and at-risk residents. The State's adoption of the optional expansion of Medi-Cal under the federal law known as the Affordable Care Act created major new spending commitments for the State. The 2015-16 Budget assumes an additional Medi-Cal caseload of 3.7 million individuals and costs of \$16.9 billion related to the implementation of the Affordable Care act.

Earned Income Tax Credit. The 2015-16 Budget enacts the first ever Earned Income Tax Credit to help the lowest-income California households--households with income less than \$6,580 if there are no dependents or less than \$13,870 if there are three or more dependents. This State program complements the existing federal Earned Income Tax Credit. To support the implementation of this program, the 2015-16 State Budget includes approximately \$22 million, including \$10.4 million for one-time costs.

Emergency Drought Response. On January 17, 2014, Governor Brown proclaimed a state of emergency due to the severe drought conditions faced by the State. Legislation was enacted in February 2014, which provided \$687.4 million to support drought relief. The 2015-16 State Budget includes additional \$1.8 billion in one-time resources to continue immediate drought-related efforts started in 2014, for a total of \$3.7 billion over the past two years. Funds will be used by programs administered primarily by the Water Board and Department of Water Resources with the following purposes: \$1.5 billion to protect and expand local water supplies, \$117 million for water conservation efforts, and \$114.9 million for emergency response.

Numerous Factors Affecting Budget and Projections. The execution of the 2015-16 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 spending reductions, including the elimination of redevelopment agencies, (iv) rising health care costs (v) large unfunded liabilities for retired State employee's pensions and healthcare, (vi) deferred maintenance of State's critical infrastructure and (vii) other factors, all or any of which could cause the revenue and spending projections made in 2015-16 State Budget to be unattainable. The District cannot predict the impact that the 2015-16 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 State's 2015-16 State Budget.

Availability of 2015-16 State Budget. The complete 2015-16 State Budget is available from the California Department of Finance website at www.dof.ca.gov. The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted there, and such information is not incorporated in this Official Statement by such reference. The information referred to above should not be relied upon in making an investment decision with respect to the [Series A](#) Bonds.

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 changing revenues and expenditures. 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.

Disclaimer Regarding State Budgets. The State has not entered into any contractual commitment with the District, the County, or the Owners of the [Series A](#) Bonds to provide State budget information to the District or the owners of the [Series A](#) Bonds. Although they believe the State sources of information listed above are reliable, neither the District nor the Underwriters assume any responsibility for the accuracy of the State Budget information set forth or referred to in this Official Statement or incorporated herein. However, the [Series A](#) 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 recent years, and is likely to be further challenged in the future. For a discussion of how the provisions of Proposition 98 have been applied to school funding see “–State Funding of Education” and “–Recent State Budgets” above.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Principal of and interest on the Series A Bonds are payable from the proceeds of an *ad valorem* tax levied by the County for the payment thereof. Articles XIII A, XIII B, XIII C, and XIII D of the State Constitution, Propositions 62, 98, 111, 187 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 Series A Bonds. The tax levied by the County for payment of the Series A Bonds was approved by the District’s voters in compliance with Article XIII A 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 XIII A of the California Constitution

Basic Property Tax Levy. On June 6, 1978, California voters approved Proposition 13 (“**Proposition 13**”), which added Article XIII A to the State Constitution (“**Article XIII A**”). Article XIII A 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 XIII A 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, 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.

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 XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. "Proceeds of taxes" include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for debt service, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the legislature, (f) appropriations derived from certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIII B includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years. However, 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 up to the appropriations limit from the State.

Article XIII B also includes a requirement that 50% of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund 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 XIII C and XIII D

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 XIIC and XIID (respectively, “**Article XIIC**” and “**Article XIID**”), 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 XIIC 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 XIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A of the California Constitution and special taxes approved by a two-thirds vote under Article XIII A, Section 4.

On November 2, 2010, Proposition 26 was approved by State voters, which amended Article XIIC to expand the definition of “tax” to include “any levy, charge, or exaction of any kind imposed by a local government” except the following: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIID. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity.

Article XIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIC or XIID 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 Series A 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 XIII B 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 XIII B 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 XIII B 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 XIII B 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 XIII B 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 XIII B 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 XIII B 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 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 30

Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment (also known as “**Proposition 30**”), which temporarily increases the State Sales and Use Tax and personal income tax rates on higher incomes. Proposition 30 temporarily imposes 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 imposes 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 will be 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 increases 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 \$500,000 for single filers (over \$408,000 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 will be 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.

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 provisions 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.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the California Constitution and Propositions 98, 111, 1A, 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 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

ECONOMIC AND DEMOGRAPHIC INFORMATION FOR TULARE COUNTY

The Series A Bonds are not a debt of Tipton or the County of Tulare. The County of Tulare, including its Board of Supervisors, officers, officials, agents and other employees, are required, only to the extent required by law, to: (i) levy and collect ad valorem taxes for payment of the Series A Bonds in accordance with the law; and (ii) transmit the proceeds of such taxes to the paying agent for the payment of the principal of and interest on the Series A Bonds at the time such payment is due.

General

The District is located in the census-designated place of Tipton (“**Tipton**”), in the County of Tulare (the “**County**”). Founded in 1852, the County is located in California’s San Joaquin Valley, a large agriculturally rich basin that runs through the center of the State. The County is the second top agricultural producing county in the nation. It is surrounded by Fresno County to the north, Inyo County to the east, Kern County to the south and Kings County to the west. Almost half the entire county area is devoted to national parks and forests, including the famous Sequoia and Kings Canyon National Parks, Inyo and Sequoia National Forests. These natural resources provide year-round recreational opportunities for hiking, fishing, skiing and camping.

The County has a general law form of government. A five-member Board of Supervisors, each member of which is elected to a four-year term, serves as the County’s legislative body.

Population

The table below shows population estimates as of January 1 for the County of Tulare and the State of California for the last five years.

COUNTY OF TULARE AND STATE OF CALIFORNIA Population Estimates

Calendar Year	County of Tulare	State of California
2011	445,183	37,427,946
2012	451,529	37,668,804
2013	456,037	37,984,138
2014	458,827	38,357,121
2015	462,189	38,714,725

Source: State Department of Finance, Demographic Research Unit.

Employment and Industry

The District is included in the Visalia-Porterville Metropolitan Statistical Area (“MSA”). The unemployment rate in the County was 11.5% in April 2015, down from a revised 13.2% in March 2015, and below the year-ago estimate of 13.3%. This compares with an unadjusted unemployment rate of 6.1% for California and 5.1% for the nation during the same period.

The following table shows civilian labor force and wage and salary employment data for the Visalia-Porterville MSA, which is coterminous with Tulare County and, therefore, includes Tipton, for the past five calendar years. These figures are area-wide statistics and may not necessarily accurately reflect employment trends in Tulare.

**VISALIA-PORTERVILLE METROPOLITAN STATISTICAL AREA
Civilian Labor Force, Employment and Unemployment
(Annual Averages)**

	2010	2011	2012	2013	2014
Civilian Labor Force ⁽¹⁾	203,100	203,700	201,900	200,900	198,600
Employment	168,200	168,900	169,300	172,000	172,400
Unemployment	34,900	34,800	32,600	28,900	26,300
Unemployment Rate	17.2%	17.1%	16.2%	14.4%	13.2%
<u>Wage and Salary Employment: ⁽²⁾</u>					
Agriculture	37,700	36,400	33,700	35,100	34,700
Mining, Logging and Construction	3,900	3,900	4,000	4,200	4,500
Manufacturing	11,100	11,200	11,300	11,600	12,000
Wholesale Trade	3,800	3,600	3,700	3,900	3,900
Retail Trade	14,600	15,100	15,700	16,500	16,900
Trans., Warehousing and Utilities	5,100	5,600	6,100	6,400	6,400
Information	1,100	1,000	900	900	900
Finance Activities	3,800	3,800	3,800	3,800	3,800
Professional and Business Services	8,700	9,400	9,600	10,000	9,300
Educational and Health Services	12,000	11,900	11,800	12,700	13,600
Leisure and Hospitality	8,900	8,900	9,500	10,000	10,500
Other Services	3,000	3,100	3,100	3,200	3,400
Federal Government	1,500	1,200	1,200	1,100	1,100
State Government	2,100	2,000	1,800	1,700	1,700
<u>Local Government</u>	<u>27,500</u>	<u>27,400</u>	<u>27,600</u>	<u>27,200</u>	<u>26,700</u>
Total, All Industries ⁽³⁾	144,800	144,500	143,800	148,300	149,400

(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

The following table lists the major employers within the County.

**COUNTY OF TULARE
Major Employers
As of June 1, 2015
Listed Alphabetically**

Employer Name	Location	Industry
College of the Sequoias	Visalia	Schools-Universities & Colleges Academic
Eagle Mountain Casino	Porterville	Casinos
Enns Packing Co	Dinuba	Fruits & Vegetables-Growers & Shippers
Fruit Patch Inc	Dinuba	Fruits & Vegetables-Growers & Shippers
Jostens	Visalia	Trophies Awards & Medals
Kd Medical Ctr	Visalia	Hospitals
Kings Canyon National Park	Kings Canyon National Pk	Parks
Land O'Lakes Indl Cheese	Tulare	Cheese Processors (Mfrs)
Monrovia Nursery Co	Woodlake	Nurseries-Plants Trees & Etc-Wholesale
Porterville Developmental Ctr	Porterville	Mental Health Services
Ruiz Food Products Inc	Dinuba	Mexican Food Products-Manufacturers
Sierra View District Hospital	Porterville	Hospitals
Sun Pacific	Exeter	Fruits & Vegetables-Growers & Shippers
Tulare County Child Care Prgm	Visalia	Child Care Service
Tulare County Lake Patrol	Visalia	Sheriff
Tulare County Parks & Rec Dept	Visalia	Parks
Tulare County Sheriff's Office	Visalia	Sheriff
Tulare District Health Care	Tulare	Health Services
Tulare Regional Medical Ctr	Tulare	Hospitals
US Cotton Classing Office	Visalia	Government Offices-Us
Visalia Public Works Admin	Visalia	Parking Area/Lots Maintenance & Marking
Walmart	Porterville	Department Stores
Walmart Distribution Ctr	Porterville	Distribution Centers (Whls)
Walmart Supercenter	Dinuba	Department Stores
Wawona Packing Co	Cutler	Fruits & Vegetables-Growers & Shippers

Source: America's Labor Market Information System (ALMIS) Employer Database, 2015 2nd Edition.

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 total effective buying income for Tipton, the County, the State and the United States for the period 2010 through 2014.

**TIPTON; COUNTY OF TULARE
Effective Buying Income
As of January 1, 2010 through 2014**

Year	Area	Total Effective Buying Income (000's Omitted)	Median Household Effective Buying Income
2010	Tipton	\$ 12,945	\$27,882
	County of Tulare	5,826,395	34,764
	California	801,393,028	47,177
	United States	6,365,020,076	41,368
2011	Tipton	20,343	28,130
	County of Tulare	6,045,045	34,581
	California	814,578,458	47,062
	United States	6,438,704,664	41,253
2012	Tipton	23,643	32,684
	County of Tulare	6,386,965	37,110
	California	864,088,828	47,307
	United States	6,737,867,730	41,358
2013	Tipton	26,625	35,386
	County of Tulare	6,358,653	36,537
	California	858,676,636	48,340
	United States	6,982,757,379	43,715
2014	Tipton	25,725	34,102
	County of Tulare	6,301,258	36,706
	California	901,189,699	50,072
	United States	7,357,153,421	45,448

Source: *The Nielsen Company (US), Inc.*

Commercial Activity

Total taxable sales during calendar year 2013 in the County were reported to be \$5.78 billion, a 5.3% increase from the total taxable sales of \$5.50 billion reported during calendar year 2012. Figures are not yet available for calendar year 2014.

COUNTY OF TULARE Taxable Retail Sales Number of Permits and Valuation of Taxable Transactions (Dollars in Thousands)

	Retail Stores		Total All Outlets	
	Number of Permits	Taxable Transactions	Number of Permits	Taxable Transactions
2009	5,630	\$2,802,055	8,239	\$4,145,502
2010	5,837	3,072,261	8,434	4,496,880
2011	5,891	3,440,634	8,448	5,053,721
2012	5,949	3,622,196	8,525	5,499,361
2013	5,816	3,746,171	8,334	5,788,584

Source: California State Board of Equalization, Taxable Sales in California (Sales & Use Tax).

Construction Activity

Construction activity in the County for the past five years for is shown in the following tables.

COUNTY OF TULARE Building Permit Valuation Calendar Years 2010 through 2014 (Valuation in Thousands of Dollars)

	2010	2011	2012	2013	2014
<u>Permit Valuation</u>					
New Single-family	\$160,609.7	\$124,334.3	\$88,018.7	\$171,844.3	\$177,971.7
New Multi-family	32,423.9	10,636.2	6,775.9	6,959.8	23,630.4
Res. Alterations/Additions	<u>23,152.8</u>	<u>36,917.9</u>	<u>13,736.6</u>	<u>11,590.2</u>	<u>14,034.2</u>
Total Residential	216,186.3	171,888.4	108,531.2	190,394.3	215,636.2
New Commercial	10,161.6	29,855.3	72,825.0	93,113.5	18,952.2
New Industrial	3,750.0	27,350.0	8,636.5	800.0	0.0
New Other	35,451.6	8,561.4	2,888.7	100,590.4	43,259.7
Com. Alterations/Additions	<u>54,985.9</u>	<u>65,514.8</u>	<u>45,584.8</u>	<u>39,067.5</u>	<u>63,246.8</u>
Total Nonresidential	\$104,349.1	\$131,281.5	\$129,935.0	\$233,571.4	\$125,458.7
<u>New Dwelling Units</u>					
Single Family	977	721	530	843	847
Multiple Family	<u>282</u>	<u>138</u>	<u>111</u>	<u>60</u>	<u>296</u>
TOTAL	1,259	859	641	903	1,143

Source: Construction Industry Research Board, Building Permit Summary.

Transportation

Situated on Highway 99, Tulare County offers excellent transportation access routes throughout California and the Western United States. Many communities in the County offer airports for corporate service. Air service is available approximately 45 minutes north at Fresno Yosemite International Airport. San Francisco International Airport is about 3-1/2 hours driving time away.

Union-Southern Pacific, Burlington Northern-Santa Fe Railroads are the San Joaquin Valley Rail companies serve Tulare County with extensive spur track, piggyback service, reciprocal switching, and refrigerated shipping.

APPENDIX D

PROPOSED FORM OF OPINION OF BOND COUNSEL

[LETTERHEAD OF JONES HALL]

_____, 2015

Board of Trustees
Tipton Elementary School District
370 North Evans Road
Tipton, CA 93272

OPINION: \$_____ Tipton Elementary School District (Tulare County, California)
General Obligation Bonds, 2014 Election, Series A

Members of the Board of Trustees:

We have acted as bond counsel to the Tipton Elementary School District (the "District") in connection with the issuance by the District of \$_____ principal amount of Tipton Elementary School District (Tulare County, California) General Obligation Bonds 2014 Election, Series A, dated the date hereof (the "Bonds"), under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"), and a resolution of the Board of Trustees of the District (the "Board") adopted on ~~July 21~~August 11, 2015 (the "Bond Resolution"). We have examined the law and such certified proceedings and other papers as we 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 Resolution and in the certified proceedings and other certifications furnished to us, without undertaking to verify such facts by independent investigation.

Based upon our examination, we are of the opinion, under existing law, as follows:

1. The District is a duly created and validly existing school district with the power to issue the Bonds, and to perform its obligations under the Bond Resolution and the Bonds.
2. The Resolution has been duly adopted by the Board, and constitutes a valid and binding obligation of the District enforceable upon the District.
3. The Bonds have been duly authorized, executed and delivered by the District, and are valid and binding general obligations of the District.
4. The Board of Supervisors of Tulare County is required under the Act to levy an *ad valorem* tax upon the property in the District, unlimited as to rate or amount, for the payment of principal of and interest on the Bonds.

5. 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, and the Series A 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% of that portion of such financial institution's interest expense allocable to interest payable on the Series A Bonds. The opinions set forth in the preceding sentence 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 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 Bonds.

6. 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

§ _____
TIPTON ELEMENTARY SCHOOL DISTRICT
(Tulare County, California)
General Obligation Bonds, Election of 2014, Series A
(Bank Qualified)

This Continuing Disclosure Certificate (this “**Disclosure Certificate**”) is executed and delivered by the Tipton Elementary School District (the “**District**”) in connection with the execution and delivery of the captioned bonds (the “**Series A Bonds**”). The Series A Bonds are being executed and delivered pursuant to a resolution adopted by the Board of Trustees of the District on ~~July 21~~[August 11](#), 2015 (the “**Resolution**”). Wilmington Trust, National Association, Costa Mesa, California, is initially acting as paying agent for the Series A Bonds (the “**Paying Agent**”).

The District hereby covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the holders and beneficial owners of the Series A Bonds and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c2-12(b)(5).

Section 2. Definitions. In addition to the definitions set forth above and in the Series A Bond 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 (currently March 31) after the end of each fiscal year of the District (currently June 30th).

“*Dissemination Agent*” means, initially, Isom Advisors, A Division of Urban Futures, Inc., 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 Series A Bonds.

“*Paying Agent*” means Wilmington Trust, National Association, or any successor thereto.

“*Participating Underwriter*” means the original Underwriter of the Series A Bonds required to comply with the Rule in connection with offering of the Series A 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.

(a) The District shall, or shall cause the Dissemination Agent to, not later than the Annual Report Date, commencing March 31, 2016 with the report for the 2014-15 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.

(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 in a timely manner (or cause the Dissemination Agent to provide) 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:

- (i) 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. Content of Annual Reports. The District’s Annual Report shall contain or incorporate by reference the following:

(a) (i) The audited financial statements of the District for the most recent fiscal year of the Issuer then ended and (ii) the most recently adopted budget of the District. If the audited

financial statements are not available by the time the Annual Report is required to be filed, the Annual Report shall contain any unaudited financial statements of the Issuer in a format similar to the financial statements, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available. Audited financial statements, if any, of the District shall be audited by such auditor as shall then be required or permitted by State law or the Resolution. Audited financial statements shall be prepared in accordance with generally accepted accounting principles as prescribed for governmental units by the Governmental Accounting Standards Board; provided, however, that the District may from time to time, if required by federal or state legal requirements, modify the basis upon which its financial statements are prepared. In the event that the District shall modify the basis upon which its financial statements are prepared, the District shall provide a notice of such modification to the MSRB, including a reference to the specific federal or state law or regulation specifically describing the legal requirements for the change in accounting basis.

(b) To the extent not included in the audited financial statements or adopted budget filed pursuant to Section 4(a) above, the Annual Report shall also include the following:

- (i) average daily attendance on an aggregate basis for the most recently completed fiscal year and for the current budget year;
- (ii) pension plan contributions made by the District for the most recently completed fiscal year and budgeted for the current budget year;
- (iii) aggregate principal amount of short-term borrowings, lease obligations and other long-term borrowings of the District as of the end of the most recently completed fiscal year;
- (iv) description of amount of general fund revenues and expenditures which have been budgeted for the current fiscal year, together with audited actual budget figures for the most recently completed fiscal year;
- (v) the District's total local control funding revenue for the most recently completed fiscal year and for the current budget year;
- (vi) total secured property tax levy and collections for the most recently completed fiscal year, if available at the time of filing the Annual Report, showing current collections as a percent of the total levy; and
- (vii) assessed valuation of taxable properties in the District for the current fiscal year, including assessed valuation of the top ten properties.

(c) In addition to any of the information expressly required to be provided under this Disclosure Certificate, the District shall provide such further material 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.

(d) 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 Series A 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 Series A 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. Identifying Information for Filings with the MSRB. All documents provided to the MSRB under the Disclosure Certificate shall be accompanied by identifying information as prescribed by the MSRB.

Section 7. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Series A Bonds. If such termination occurs prior to the final maturity of the Series A Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(c).

Section 8. Dissemination Agent. 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 Isom Advisors, A Division of Urban Futures, Inc. Any Dissemination Agent may resign by providing 30 days' written notice to the District and the Paying Agent.

Section 9. Amendment; Waiver. 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 Series A 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 Series A 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 Series A Bonds in the manner provided in the Series A Bond Resolution for amendments to the Series A Bond 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 Series A 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. Additional Information. 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 occurrence of a Listed Event.

Section 11. Default. If the District fails to comply with any provision of this Disclosure Certificate, the Participating Underwriter or any holder or beneficial owner of the Series A 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 Series A Bond 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 Series A 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 Series A 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 Series A Bonds, and shall create no rights in any other person or entity.

Date: _____, 2015

**TIPTON ELEMENTARY SCHOOL
DISTRICT**

By: _____

Name: _____

Title: _____

**ACCEPTANCE OF DUTIES
AS DISSEMINATION AGENT**

**ISOM ADVISORS,
A DIVISION OF URBAN FUTURES, INC.**

By: _____
Jon Isom, Managing Principal

EXHIBIT A

NOTICE OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: Tipton Elementary School District (the "District")

Name of Bond Issue: General Obligation Bonds, Election of 2014, Series A

Date of Issuance: _____, 2015

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by the Continuing Disclosure Certificate, dated as of _____, 2015. The District anticipates that the Annual Report will be filed by _____.

Dated: _____

DISSEMINATION AGENT:

By: _____
Its: _____

cc: District, Paying Agent and Participating Underwriter

APPENDIX F

DTC AND THE 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 Series A Bonds, payment of principal, interest and other payments on the Series A Bonds to DTC Participants or Beneficial Owners, confirmation and transfer of beneficial ownership interest in the Series A 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 Series A Bonds, (b) Bonds representing ownership interest in or other confirmation or ownership interest in the Series A Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Series A 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

TULARE COUNTY INVESTMENT POLICY AND INVESTMENT REPORT

APPENDIX H
TABLE OF ACCRETED VALUES

7. Any Other Business-

7.1 Quarterly Board Policy Updates – Informational

POLICY GUIDESHEET

August 2015

Page 1 of 1

BP/AR 5144.4 - Required Parental Attendance

(BP/AR added)

New **mandated** policy and regulation are for use by districts that authorize teachers to require parents/guardians to attend a portion of a school day in their child's classroom when their child has been removed from class for specified violations. Policy and regulation contain material formerly in BP/AR 5144.1 - Suspension and Expulsion/Due Process.

E 5145.6 - Parental Notifications

(E revised)

Exhibit updated to add notices related to (1) the IPM plan, if the school or district does not have a web site, pursuant to **NEW LAW** (SB 1405, 2014); (2) forwarding of students' grade point average to the Cal Grant program, pursuant to **NEW LAW** (AB 2160, 2014); (3) advertising in the classroom; (4) basis for placement of foster youth; (5) exemption of foster youth and homeless students from local graduation requirements when transferring between high schools in grade 11 or 12; (6) district program to gather information related to student or school safety from students' social media, pursuant to **NEW LAW** (AB 1442, 2014); (7) permission granted for sex offender to volunteer on campus; and (8) educational opportunities, placement, and transportation for homeless students.

BP 6170.1 - Transitional Kindergarten

(BP revised)

Policy updated to reflect **NEW LAW** (SB 876, 2014) which establishes certain qualifications for teachers assigned to a TK program after July 1, 2015 and **NEW LAW** (SB 858, 2014) which states legislative intent that the TK curriculum be aligned to the California Preschool Learning Foundations. Policy also deletes outdated dates related to student eligibility for the program, adds immunization requirement, and adds requirement to obtain a signed Kindergarten Continuance Form when a child who is age-eligible for kindergarten is enrolled in TK and then continues into kindergarten the following year.

REQUIRED PARENTAL ATTENDANCE

The Governing Board is committed to providing a safe school environment and setting expectations for appropriate student conduct. The Superintendent or designee may involve parents/guardians in student discipline as necessary to improve a student's behavior and encourage personal responsibility.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)

(cf. 5144 - Discipline)

(cf. 6020 - Parent Involvement)

When removing a student from class pursuant to Education Code 48910 for committing an act of obscenity, habitual profanity or vulgarity, disruption of school activities, or willful defiance, the teacher of the class may require any parent/guardian who lives with the student to accompany the student for a portion of a school day in the class from which the student has been removed. (Education Code 48900.1)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Any teacher requiring parental attendance pursuant to this policy shall apply the policy uniformly to all students within the classroom. (Education Code 48900.1)

District and school-site rules for student discipline shall include procedures for implementing parental attendance requirements. (Education Code 48900.1)

Legal Reference: (see next page)

REQUIRED PARENTAL ATTENDANCE (continued)

Legal Reference:

EDUCATION CODE

35291 *Rules (for government and discipline of schools)*

35291.5 *Rules and procedures on school discipline*

48900-48927 *Suspension and expulsion, especially:*

48900 *Grounds for suspension and expulsion*

48900.1 *Required parental attendance*

48910 *Suspension by teacher*

Management Resources:

CSBA PUBLICATIONS

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

WEB SITES

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

California Attorney General's Office: <http://www.oag.ca.gov>

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

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr/docs/crdc-2012-data-summary.pdf>

U.S. Department of Education, Office of Safe and Drug-Free Schools:

<http://www.ed.gov/about/offices/list/osdfs>

REQUIRED PARENTAL ATTENDANCE

Whenever a teacher requires a parent/guardian to attend a portion of a school day with his/her child for the child's commission of an act specified in Education Code 48900(i) or (k), the principal shall send the parent/guardian a written notice that the parent/guardian's attendance is required pursuant to law. (Education Code 48900.1)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 5145.6 - Parental Notifications)

The notice shall:

1. Inform the parent/guardian of the date that his/her presence is expected, the length of the visit, and by what means he/she may arrange an alternate date
2. State that if the parent/guardian does not have a means of transportation to school, he/she may ride the school bus with the student
3. Direct the parent/guardian to meet with the principal after the visit and before leaving school
4. Direct the parent/guardian to contact the school if there are reasonable factors that would prevent him/her from complying with the attendance requirement

Attendance of the parent/guardian shall be limited to the class from which the student was removed. (Education Code 48900.1)

A parent/guardian who has received a written notice shall attend class as specified in the notice. After completing the classroom visit and before leaving school premises, the parent/guardian also shall meet with the principal or designee. (Education Code 48900.1)

At the meeting with the student's parent/guardian, the principal or designee shall explain the district's and school's discipline policies, including the disciplinary strategies that may be used to achieve proper student conduct.

When a parent/guardian does not respond to the request to attend school, the principal or designee shall contact him/her by any method that maintains the confidentiality of the student's records.

(cf. 5125 - Student Records)

PARENTAL NOTIFICATIONS

Cautionary Notice: Government Code 17581.5 relieves districts from the obligation to perform specified mandated activities when the Budget Act does not provide reimbursement during that fiscal year. The Budget Act of 2014 (SB 852, Ch. 25, Statutes of 2014) extends the suspension of these requirements through the 2014-15 fiscal year. As a result, certain provisions of the following Exhibit related to scoliosis screening and bus safety instruction may be suspended.

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually			
Beginning of each school year	Education Code 17611.5, 17612, 48980.3	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information, and, if district has no web site and uses certain pesticides, integrated pest management plan
By February 1	Education Code 35256, 35258	BP 0510	School Accountability Report Card provided
Beginning of each school year	Education Code 35291, 48980	AR 5144 AR 5144.1	District and site discipline rules
Beginning of each school year	Education Code 46010.1	BP 5113	Absence for confidential medical services
Beginning of each school year	Education Code 48980	BP 6111	Schedule of minimum days
Beginning of each school year	Education Code 48980, 231.5; 5 CCR 4917	AR 5145.7	Sexual harassment policy as related to students
Beginning of each school year	Education Code 48980, 32255-32255.6	AR 5145.8	Right to refrain from harmful or destructive use of animals
Beginning of each school year	Education Code 48980, 35160.5, 46600-46611, 48204, 48301, 48350-48361	AR 5111.1 AR 5116.1 AR 5117	All statutory attendance options, available local attendance options, options for meeting residency
Beginning of each school year, if Board allows such absence	Education Code 48980, 46014	BP 5113 AR 5113	Absence for religious exercises or purposes

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually (continued)			
Beginning of each school year	Education Code 48980, 48205	BP 5113 AR 5113 AR 6154	Excused absences; grade/credit cannot be reduced due to excused absence if work or test has been completed
Beginning of each school year	Education Code 48980, 48206.3, 48207, 48208	AR 6183	Availability of home/hospital instruction for students with temporary disabilities
Beginning of each school year	Education Code 48980, 49403	BP 5141.31	Consent to school immunization program
Beginning of each school year	Education Code 48980, 49423, 49480	AR 5141.21	Administration of prescribed medication
Beginning of each school year	Education Code 48980, 49451; 20 USC 1232h	AR 5141.3	Right to refuse consent to physical examination
Beginning of each school year	Education Code 48980, 49471, 49472	BP 5143	Availability of insurance
Beginning of each school year	Education Code 49013; 5 CCR 4622	AR 1312.3	Uniform complaint procedures, available appeals, civil law remedies
Beginning of each school year	Education Code 49063	AR 5125 AR 5125.3	Challenge, review, and expunging of records
Beginning of each school year	Education Code 49063, 49069; 20 USC 1232g; 34 CFR 99.7	AR 5125	Student records: inspect and review, access, types, location, persons responsible, location of log, access criteria, cost of copies, amendment requests, criteria to determine legitimate educational interest, course prospectus availability
Beginning of each school year	Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37	AR 5125.1	Release of directory information

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually (continued)			
Beginning of each school year	Education Code 49520, 48980; 42 USC 1758; 7 CFR 245.5	AR 3553	Free and reduced price meals
Beginning of each school year	Education Code 51513; 20 USC 1232h	AR 5022 BP 6162.8	Notice of privacy policy and dates of activities re: survey, health examination, or collection of personal information for marketing; process to opt out of such activities
Beginning of each school year	Education Code 56301	BP 6164.4	Parental rights re: special education identification, referral, assessment, instructional planning, implementation and review, and procedures for initiating a referral for assessment
Beginning of each school year	Education Code 58501, 48980	AR 6181	Alternative schools
Beginning of each school year	Health and Safety Code 104855	AR 5141.6	Availability of dental fluoride treatment; opportunity to accept or deny treatment
Annually	5 CCR 852; Education Code 60615	AR 6162.51	Student's participation in state assessments; option to request exemption from testing
Beginning of each school year, if district receives Title I funds	20 USC 6311; 34 CFR 200.61	AR 4112.24 AR 4222	Right to request information re: professional qualifications of child's teacher and paraprofessional
Beginning of each school year, if any district school has been identified for program improvement or corrective action	20 USC 6316	AR 0520.2	Availability of supplemental educational services, identity of providers, description of services, qualifications, effectiveness of providers
Beginning of each school year	34 CFR 104.8, 106.9	BP 0410 BP 6178	Nondiscrimination

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. Annually (continued)			
Beginning of each school year to parent, teacher, and employee organizations or, in their absence, individuals	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress
II. At Specific Times During the Student's Academic Career			
Beginning in grade 7, at least once prior to course selection and career counseling	Education Code 221.5, 48980	BP 6164.2	Course selection and career counseling
When child first enrolls in a public school, if the school offers a fingerprinting program	Education Code 32390, 48980	AR 5142.1	Fingerprinting program
When participating in driver training courses under the jurisdiction of the district	Education Code 35211	None	Civil liability, insurance coverage
Upon registration in K-6, if students have not previously been transported	Education Code 39831.5	AR 3543	School bus safety rules and information, list of stops, rules of conduct, red light crossing instructions, bus danger zones, walking to and from stops
Beginning of each school year for high school students, if high school is open campus	Education Code 44808.5, 48980	AR 5112.5	Open campus
Beginning of each school year in grades 9-12, if district allows career technical education (CTE) course to satisfy graduation requirement	Education Code 48980, 51225.3	AR 6146.1	How each graduation requirement does or does not satisfy college entrance a-g course criteria; district CTE courses that satisfy a-g criteria
Beginning of each school year in grades 9-12 and when high school student transfers into the district	Education Code 48980, 60850	AR 6162.52	Requirement to pass the high school exit exam including: date of exam, requirements for passing, consequences of not passing, and that passing is a condition of graduation

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. At Specific Times During the Student's Academic Career (continued)			
When students entering grade 7	Education Code 49452.7	AR 5141.3	Specified information on type 2 diabetes
When in kindergarten, or first grade if not previously enrolled in public school	Education Code 49452.8	AR 5141.32	Requirement for oral health assessment, explanation of law, importance of oral health, agency contact, privacy rights
Beginning of each school year for students in grades 9-12	Education Code 51229, 48980	AR 6143	College admission requirements, UC and CSU web sites that list certified courses, description of CTE, CDE Internet address, how students may meet with counselors
Beginning of each school year for students in grades 7-12	Education Code 51938, 48980	AR 6142.1	Explanation of sex and HIV/AIDS instruction; right to view A/V materials, who's teaching, request specific Education Code sections, right to excuse
Within 20 working days of receiving results of standardized achievement tests or, if results not available in school year, 20 days of start of next school year	Education Code 60641; 5 CCR 863	AR 6162.51	Results of tests; test purpose, individual score and intended use
By October 15 for students in grade 12	Education Code 69432.9	AR 5125	Forwarding of student's grade point average to Cal Grant program; timeline to opt out
When child is enrolled in kindergarten	Health and Safety Code 124100, 124105	AR 5141.32	Health screening examination
To students in grades 11-12, early enough to enable registration for fall test	5 CCR 11523	AR 6146.2	Notice of proficiency examination provided under Education Code 48412
To secondary students, if district receives Title I funds	20 USC 7908	AR 5125.1	Request that district not release name, address, phone number of child to military recruiters without prior written consent

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur			
Upon receipt of a complaint alleging discrimination	Education Code 262.3	AR 1312.3	Civil law remedies available to complainants
When student has been placed in structured English immersion program	Education Code 310-311; 5 CCR 11309	AR 6174	Student's placement in program, opportunity to apply for parental exception waiver, other rights of student relative to such placements
When determining whether an English learner should be reclassified as fluent English proficient	Education Code 313; 5 CCR 11303	AR 6174	Description of reclassification process, opportunity for parent/guardian to participate
When student is identified as English learner and district receives Title III funds, not later than 30 days after beginning of school year or within two weeks of placement if identified during school year	Education Code 440; 20 USC 7012	AR 6174	Reason for classification, level of English proficiency, description of program(s), option to decline program or choose alternate, exit requirements of program
Before high school student attends specialized secondary program on a university campus	Education Code 17288	None	University campus buildings may not meet Education Code requirements for structural safety
At least 72 hours before use of pesticide product not included in annual list	Education Code 17612	AR 3514.2	Intended use of pesticide product
To members of athletic teams	Education Code 32221.5	AR 5143	Offer of insurance; no-cost and low-cost program options
If school has lost its WASC accreditation status	Education Code 35178.4	BP 6190	Loss of status, potential consequences
When district has contracted for electronic products or services that disseminate advertising	Education Code 35182.5	BP 3112	Advertising will be used in the classroom or learning center
At least six months before implementing uniform policy	Education Code 35183	AR 5132	Dress code policy requiring schoolwide uniform

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
Before implementing a year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round schedule
When interdistrict transfer is requested and not approved or denied within 30 days	Education Code 46601	AR 5117	Appeal process
Before early entry to kindergarten, if offered	Education Code 48000	AR 5111	Effects, advantages and disadvantages of early entry
When student identified as being at risk of retention	Education Code 48070.5	AR 5123	Student at risk of retention
When student excluded due to quarantine, contagious or infectious disease, danger to safety or health	Education Code 48213	AR 5112.2 BP 5141.33	Student has been excluded from school
Before already admitted student is excluded for lack of immunization	Education Code 48216; 17 CCR 6040	AR 5141.31	Need to submit evidence of immunization or exemption within 10 school days; referral to medical care
When a student is classified a truant	Education Code 48260.5, 48262	AR 5113.1	Truancy, parental obligation, availability of alternative programs, student consequences, need for conference
When a truant is referred to a SARB or probation department	Education Code 48263	AR 5113.1	Name and address of SARB or probation department and reason for referral
When a school is identified on the state's Open Enrollment List	Education Code 48354; 5 CCR 4702	AR 5118	Student's option to transfer to another school
Within 60 days of receiving application for transfer out of open enrollment school	Education Code 48357; 5 CCR 4702	AR 5118	Whether student's transfer application is accepted or rejected; reasons for rejection
When student requests to voluntarily transfer to continuation school	Education Code 48432.3	AR 6184	Copy of district policy and regulation on continuation education

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
Prior to involuntary transfer to continuation school	Education Code 48432.5	AR 6184	Right to request meeting prior to involuntary transfer to continuation school
To person holding educational rights, prior to recommending placement of foster youth outside school of origin	Education Code 48853.5	AR 6173.1	Basis for the placement recommendation
When student is removed from class and teacher requires parental attendance at school	Education Code 48900.1	AR 5144.4	Parental attendance required; timeline for attendance
Prior to withholding grades, diplomas, or transcripts	Education Code 48904	AR 5125.2	Damaged school property
When withholding grades, diplomas or transcripts from transferring student	Education Code 48904.3	AR 5125.2	Next school will continue withholding grades, diplomas, or transcripts
When student is released to peace officer	Education Code 48906	BP 5145.11	Release of student to peace officer for the purpose of removing minor from school premises
At time of suspension	Education Code 48911	BP 5144.1 AR 5144.1	Notice of suspension
When original period of suspension is extended	Education Code 48911	AR 5144.1	Extension of suspension
At the time a student is assigned to a supervised suspension classroom	Education Code 48911.1	AR 5144.1	The student's assignment to a supervised suspension classroom
Before holding a closed session re: suspension	Education Code 48912	AR 5144.1	Intent to hold a closed session re: suspension
When student expelled from another district for certain acts seeks admission	Education Code 48915.1, 48918	BP 5119	Hearing re: possible danger presented by expelled student
When readmission is denied	Education Code 48916	AR 5144.1	Reasons for denial; determination of assigned program

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When expulsion occurs	Education Code 48916	AR 5144.1	Readmission procedures
At least 10 calendar days before expulsion hearing	Education Code 48918	AR 5144.1	Notice of expulsion hearing
When expulsion or suspension of expulsion occurs	Education Code 48918	AR 5144.1	Decision to expel; right to appeal to county board; obligation to inform new district of status
One month before the scheduled minimum day	Education Code 48980	BP 6111	When minimum days are scheduled after beginning of the school year
When parents/guardians request guidelines for filing complaint of child abuse at a school site	Education Code 48987	AR 5141.4	Guidelines for filing complaint of child abuse at a school site with local child protective agencies
When student in danger of failing a course	Education Code 49067	AR 5121	Student in danger of failing a course
When student transfers from another district or private school	Education Code 49068	AR 5125	Right to receive copy of student's record and to challenge its content
When district is considering program to gather safety-related information from students' social media activity	Education Code 49073.6	BP 5125	Opportunity for input on proposed program
When district adopts program to gather information from students' social media activity, and annually thereafter	Education Code 49073.6	AR 5125	Information is being gathered, access to records, process for removal or corrections, destruction of records
Within 24 hours of release of information to a judge or probation officer	Education Code 49076	AR 5125	Release of student record to a judge or probation officer for conducting truancy mediation program or for presenting evidence at a truancy petition
Before release of information pursuant to court order or subpoena	Education Code 49077	AR 5125	Release of information pursuant to court order or subpoena

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When screening results in suspicion that student has scoliosis	Education Code 49452.5	AR 5141.3	Scoliosis screening
When test results in discovery of visual or hearing defects	Education Code 49456; 17 CCR 2951	AR 5141.3	Vision or hearing test results
Annually to parents/guardians of student athletes before their first practice or competition	Education Code 49475	AR 6145.2	Information on concussions and head injuries
To person holding educational rights, within 30 days of foster youth's transfer between high schools	Education Code 51225.1	AR 6173.1	Exemption from local graduation requirements, effect on college admission, option for fifth year of high school
Before any test/survey questioning personal beliefs	Education Code 51513	AR 5022	Permission for test, survey questioning personal beliefs
Within 14 days of instruction if arrangement made for guest speaker after beginning of school year	Education Code 51938	AR 6142.1	Instruction in HIV/AIDS or sexual health education by guest speaker or outside consultant
Prior to administering survey regarding health risks and behaviors to students in 7-12	Education Code 51938	AR 5022	Notice that the survey will be administered
Within 30 calendar days of receipt of results of assessment or reassessment of English proficiency	Education Code 52164.1, 52164.3; 5 CCR 11511.5	AR 6174	Results of state test of English proficiency
When migrant education program is established	Education Code 54444.2	BP 6175 AR 6175	Parent advisory council membership composition
When child participates in licensed child care and development program	Health and Safety Code 1596.857	AR 5148	Parent/guardian right to enter facility
When district receives Tobacco-Use Prevention Education Funds	Health and Safety Code 104420	AR 3513.3	The district's tobacco-free schools policy and enforcement procedures

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When sharing student immunization information with an immunization system	Health and Safety Code 120440	AR 5125	Types of information to be shared, name and address of agency, acceptable use of the information, right to examine, right to refuse to share
At least 14 days prior to sex offender coming on campus as volunteer	Penal Code 626.81	AR 1240 BP 1250	Dates and times permission granted; obtaining information from law enforcement
When hearing is requested by person asked to leave school premises	Penal Code 627.5	AR 3515.2	Notice of hearing
When responding to complaint re: discrimination, special education, or noncompliance with law	5 CCR 4631	AR 1312.3	Findings, disposition of complaint, any corrective actions, appeal rights and procedures
When child participates in licensed child care and development program	5 CCR 18066	AR 5148	Policies re: unexcused absences
When district substantively changes policy on student privacy rights	20 USC 1232h	AR 5022	Notice of any substantive change in policy or regulation
For districts receiving Title I funds, when child has been taught for four or more consecutive weeks by a teacher who is not "highly qualified"	20 USC 6311	AR 4112.24	Timely notice to parent/guardian of child's assignment
When school identified for program improvement or corrective action, within 30 days of failure to make annual yearly progress, to parents/guardians of English learners	20 USC 6312	AR 0520.2	Notice of failure to make adequate yearly progress
For districts receiving Title I funds, not later than 30 days after beginning of school year, to parents/guardians of English learners	20 USC 6312	AR 6174	Reasons for placement, level of proficiency, instructional methods, how program meets child's strengths and teaches English, exit requirements, right to choose other program

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. When Special Circumstances Occur (continued)			
When school identified for program improvement or corrective action	20 USC 6316	AR 0520.2 AR 5116.1	Explanation of identification, reasons, how problem will be addressed, how parents/ guardians can become involved, transfer option, availability of supplemental services
When district identified for program improvement	20 USC 6316	AR 0520.3	Explanation of status, reasons for identification, how parents/ guardians can participate in upgrading district
For schools receiving Title I funds, upon development of parent involvement policy	20 USC 6318	AR 6020	Notice of policy
For districts receiving Title III funds, within 30 days of the annual release of state Title III accountability report	20 USC 7012	AR 6174	Notification of any failure to make progress on state's measurable achievement objectives for English learners
When household is selected for verification of eligibility for free or reduced-price meals	42 USC 1758; 7 CFR 245.6a	AR 3553	Notice of need to submit verification information; any subsequent change in benefits; right to appeal
When student is homeless or unaccompanied minor	42 USC 11432	AR 6173	Educational and related opportunities; transportation services; placement decision and right to appeal
When student transfers out of state and records are disclosed without consent pursuant to 34 CFR 99.30	34 CFR 99.34	AR 5125	Right to review records
IV. Special Education Notices			
Prior to conducting initial evaluation	Education Code 56301, 56321, 56321.5, 56321.6, 56329; 20 USC 1415(d); 34 CFR 300.502, 300.503	BP 6159.1 AR 6159.1 AR 6164.4	Proposed evaluation plan, related parental rights, prior written notice, procedural safeguards

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
IV. Special Education Notices (continued)			
Before functional behavioral assessment begins	Education Code 56321	AR 6159.4	Notification and consent
24 hours before IEP when district intending to record	Education Code 56341.1	AR 6159	Intention to audio-record IEP meeting
Early enough to ensure opportunity for parent/guardian to attend IEP meeting	Education Code 56341.5; 34 CFR 300.322	AR 6159	Time, purpose, location, who in attendance, participation of others with special knowledge, transition statements if appropriate
When parent/guardian orally requests review of IEP	Education Code 56343.5	AR 6159	Need for written request
Within one school day of emergency intervention or serious property damage	Education Code 56521.1	AR 6159.4	Emergency intervention
Whenever there is a proposal or refusal to initiate or change the identification, evaluation, placement, or FAPE, including when parent/guardian revokes consent for services	20 USC 1415(c); 34 CFR 300.300, 300.503	AR 6159 AR 6159.1	Prior written notice
Upon filing of state complaint	20 USC 1415(d); 34 CFR 300.504	AR 6159.1	Procedural safeguards notice
When disciplinary measures are taken or change in placement	20 USC 1415(k); 34 CFR 300.530	AR 5144.2	Decision and procedural safeguards notice
Upon requesting a due process hearing	20 USC 1415(k); 34 CFR 300.508	AR 6159.1	Student's name, address, school, description of problem, proposed resolution
Eligibility for services under Section 504	34 CFR 104.32, 104.36	AR 6164.6	District responsibilities, district actions, procedural safeguards

PARENTAL NOTIFICATIONS (continued)

When to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. Classroom Notices			
In each classroom in each school	Education Code 35186	AR 1312.4 E 1312.4	Complaints re: sufficiency of instructional materials, teacher vacancy or misassignment, maintenance of facilities

TRANSITIONAL KINDERGARTEN

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The program shall assist TK children in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in program development, implementation, and evaluation.

(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Eligibility

The district's TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

Parents/guardians of eligible children shall be notified of the availability of the TK program and the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)
(cf. 5111.1 - District Residency)
(cf. 5111.12 - Residency Based on Parent/Guardian Employment)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.3 - Health Examinations)
(cf. 5141.31 - Immunizations)
(cf. 5141.32 - Health Screening for School Entry)

Upon request of a child's parents/guardians, the district may, on a case-by-case basis after the Superintendent or designee determines that it is in the child's best interest, admit into the district's TK program a child whose fifth birthday is on or before September 1 and who is therefore eligible for kindergarten.

The district may admit into the TK program a child whose fifth birthday is after December 2, provided that the child is admitted during the school year on or after his/her fifth birthday and the Superintendent or designee recommends that enrollment in a TK program is in the child's best interest. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance.

TRANSITIONAL KINDERGARTEN (continued)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6011 - Academic Standards)
(cf. 6174 - Education for English Language Learners)

The Board shall fix the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours.

(cf. 6111 - School Calendar)
(cf. 6112 - School Day)

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children.

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

TRANSITIONAL KINDERGARTEN (continued)

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference: (see next page)

TRANSITIONAL KINDERGARTEN (continued)

Legal Reference:

EDUCATION CODE

- 8973 *Extended-day kindergarten*
- 37202 *School calendar; equivalency of instructional minutes*
- 44258.9 *Assignment monitoring by county superintendent of schools*
- 46111 *Kindergarten, hours of attendance*
- 46114-46119 *Minimum school day, kindergarten*
- 46300 *Computation of ADA, inclusion of kindergarten and transitional kindergarten*
- 48000 *Age of admission, kindergarten and transitional kindergarten*
- 48002 *Evidence of minimum age required to enter kindergarten or first grade*
- 48200 *Compulsory education, starting at age six*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

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

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

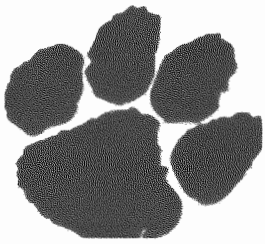
California Kindergarten Association: <http://www.ckanet.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://www.tkcalifornia.org>

7. Any Other Business-

7.2 Public Review of Changes to Revenues and Expenditures to Reflect Budget Act – Informational



Tiger Pride!

TIPTON ELEMENTARY SCHOOL

370 N. Evans Road • P.O. Box 787 • Tipton, CA 93272
559-752-4213 • FAX: 559-687-2221

Miguel A. Guerrero Ed.D.
Superintendent

Stacey Bettencourt
Principal

Jacob Munoz
Vice Principal – Projects

Anthony Hernandez
Business Manager

Fausto Martin
MOT Supervisor

Lidia Rocha
Cafeteria Manager

DATE August 4, 2015

TOPIC PUBLIC REVIEW OF CHANGES TO REVENUES AND EXPENDITURES TO REFLECT BUDGET ACT.

ISSUE Ed Code 42127(h) states “Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.”

BACKGROUND Attached is a summary of the changes from the district Adopted Budget to the State’s Budget Act. The district budget will be revised and presented at First Interim to reflect the State Budget Act.

RESOURCE Name
Public Review of Budget Changes

RECOMMENDATION This is for discussion only and no action necessary

Board Members

Tony Macedo
President

Greg Rice
Clerk

Iva Sousa
Trustee

John Cardoza
Trustee

Shelley Heeger
Trustee

Tipton Elementary School District
 Public Review of Budget Changes (Ed Code 42127(h))
 Due to State Budget Act
 August 4, 2015

Budget Item	Adopted Budget	Changes	Proposed Budget
Revenues			
LCFF Funding	4,378,464	160,416	4,538,880
Roll Taxes	512,871	41,156	554,027
Erate	78,919.42	24,767.64	103,687.06
Expenditures			
Non-Capitalized Eq.	78,919.42	24,767.64	103,687.06
Books and Supplies	22,625.00	1,000	23,625.00

To meet the requirements of EC 42127(h) to make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. First interim budget will reflect these changes.

Budget Revision Report

Control Number: 72338190

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Revenues				
	010-00000-0-00000-00000-80110-0	\$4,378,464.00	\$160,416.00	\$4,538,880.00
	010-00000-0-00000-00000-80410-0	\$512,871.00	\$41,156.00	\$554,027.00
Revenue Limit		\$4,891,335.00	\$201,572.00	\$5,092,907.00
	010-90100-0-00000-00000-86990-0	\$78,919.42	\$24,767.64	\$103,687.06
Other Local Revenues		\$78,919.42	\$24,767.64	\$103,687.06
Total Revenues		\$4,970,254.42	\$226,339.64	\$5,196,594.06
Expenditures				
	010-90100-0-00000-72000-44000-0	\$78,919.42	\$24,767.64	\$103,687.06
Books and Supplies		\$78,919.42	\$24,767.64	\$103,687.06
	010-00000-0-00000-92000-71420-0	\$22,625.00	\$1,000.00	\$23,625.00
Other Outgo		\$22,625.00	\$1,000.00	\$23,625.00
Total Expenditures		\$101,544.42	\$25,767.64	\$127,312.06
Budgeted Unappropriated Fund Balance before this adjustment:			\$2,397,460.28	
Total Adjustment to Unappropriated Fund Balance:			\$200,572.00	
Budgeted Unappropriated Fund Balance after this adjustment:			\$2,598,032.28	

Budget Revision Report

Control Number: 72338190

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on _____, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: _____

(County Office Use Only)

Updated at County Office on ___/___/___ by _____