

AGENDA

REGULAR BOARD MEETING

Tuesday, January 10, 2017

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. 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

2.3 Recognize Spelling Bee Participants

3. CONSENT CALENDAR: Action items:

3.1 Minutes of December 6, 2016 Board Meeting

3.2 Approval of Mike Pharis teaching assignment Algebra under EC §44256(b) for the 2016-17 and 2017-18 school year.

3.3 Approval of District Plan for Committee on Assignment

3.4 Library Surplus Books

3.5 Field Trip and Facilities Requests

4. ADMINISTRATIVE: Action items:

4.1 Annual Report of Developer Fees 2015-2016

4.2 Approval of Proposition 39 Expenditure Plan

4.3 Approval of Board Policies & Administrative Regulations 410, 1312.3, 5131, 5145.3, 5145.7, 5145.9, 6145.2, 6145

5. FINANCE: Action items:

5.1 Vendor Payments

5.2 Budget Revisions

5.3 Audit Report for Year Ended June 30, 2016

6. INFORMATION: (Verbal Reports & Presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

P-1 Attendance Report

Multi-Purpose Building Update

7. **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.
 - 7.1 Personnel items: Employment, Resignations, Transfers, Leaves etc. of Certificated and Classified Personnel.
 - 7.2 Student transfers, expulsion, reinstatements, suspensions, inter District request, etc.
 - 7.3 Discussion on Certificated/Classified Negotiation
 - 7.4 Management Negotiation and Discussion.
8. **Reconvene to open session**
9. **Report out from Closed Session**
10. **Adjournment**

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: Thursday, January 5, 2017

3. CONSENT CALENDAR: Action items:

3.1 Minutes of December 6, 2016 Board Meeting

Minutes

REGULAR BOARD MEETING

Tuesday, December 6, 2016
7:00 p.m. District Conference Room

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

Board President, Tony Macedo, called the meeting to order at 7:00 pm and led the flag salute. Board Members present: Tony Macedo, Shelley Heeger, Iva Sousa and Greg Rice. John Cardoza was absent.

2. **Annual Organizational Meeting: Action items:**

2.1 Certificate of Appointment in Lieu of Election / Oath of Office

Motion to Certificate of Appointment in Lieu of Election was made by Greg Rice and second by Iva Sousa.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

Mr. Miguel Guerrero, Superintendent, administered the Oath of Office to Shelley Heeger and Tony Macedo.

2.2 Nominate and Elect President of the Tipton Board of Education

Motion to nominate and elect Tony Macedo as Board President was made by Greg Rice and second by Iva Sousa.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

2.3 Nominate and Elect Clerk of the Tipton Board of Education

Motion to nominate and elect Greg Rice as Board Clerk was made by Iva Sousa and second by Shelley Heeger.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

2.4 Appoint Secretary of the Board

Motion to appoint Miguel Guerrero Secretary of the Board was made by Iva Sousa and second by Greg Rice.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

2.5 Authorized Signatures to Sign Orders - Superintendent, Business Manager, and Principal

Motion to Authorized Signatures to Sign Order was made by Shelley Heeger and second by Greg Rice.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

2.6 Board representatives to vote on 2017 Election of County Committee

Motion to appoint John Cardoza as the board representative to vote on 2017 Election of County Committee was made by Shelley Heeger and second by Iva Sousa.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

3. Public Input:

3.1 Community Relations/Citizen Comments

3.2 Reports by Employee Units CTA/CSEA

Virginia Almeida, CSEA Chapter President, thanked the board for ratifying the 2016-2017 CSEA contract. Ms. Almeida also invited the board to the Save the Children Winter Party that will be held on December 19, 2016 at 1:00 pm.

3.3 Student Recognition

4. CONSENT CALENDAR: Action items:

4.1 Minutes of Board Meeting, November 1, 2016

4.2 Minutes of Special Board Meeting, November 15, 2016

4.3 Minutes of Special Board Meeting, November 29, 2016

4.4 Field Trip and Fundraiser Requests

Motion to approve the consent calendar was made by Greg Rice and second by Shelly Heeger.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

5. ADMINISTRATIVE: Action items:

5.1 Board Meeting Dates for 2017

Motion to approve Board Meeting Dates for 2017 was made by Iva Sousa and second by Shelley Heeger.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

5.2 Approval of Board Policies and Administrative Regulations

Motion to approve Board Policies and Administrative Regulations was made by Shelley Heeger and second by Iva Sousa.

Vote Yea 4/ No 0/ Abstain 0/ Absent 1

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent –1 - John Cardoza

6. FINANCE: Action items:

6.1 Vendor Payments

Motion to approve vendor payments was made by Greg Rice and second by Shelley Heeger.

Vote Yea 4/ No 0/ Abstain 0/ Absent 0

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent – 1 – John Cardoza

6.2 Budget Revisions

Motion to approve budget revisions was made by Shelley Heeger and second by Greg Rice.

Vote Yea 4/ No 0/ Abstain 0/ Absent 0

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent – 1 – John Cardoza

6.3 First Interim Report

Motion to approve First Interim Report was made by Shelley Heeger and second by Iva Sousa.

Vote Yea 4/ No 0/ Abstain 0/ Absent 0

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent – 1 – John Cardoza

7. INFORMATION: (Verbal Reports & presentations)

7.1 MOT--FOOD SERVICE—PROJECTS

8. Adjourn to Closed Session: 7:44 pm

9. Reconvene to open session 8:07 pm

10. Report out from Closed Session

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

Motion to approve student transfers was made by Shelley Heeger and second by Iva Sousa.

Vote Yea 4/ No 0/ Abstain 0/ Absent 0

Yea – 4 - Shelley Heeger, Tony Macedo, Greg Rice, and Iva Sousa

No – 0

Abstain – 0

Absent – 1 – John Cardoza

11. **Adjournment 8:08 pm**

Minutes approved January 10, 2017

Tony Macedo, President

Greg Rice, Clerk

Miguel A. Guerrero Ed.D., Secretary

3. CONSENT CALENDAR: Action items:

3.3 Approval of District Plan for Committee on Assignment

DISTRICT PLAN FOR COMMITTEE ON ASSIGNMENTS

PURPOSE: A district may establish a Committee on Assignments as outlined in EC §44258.7(c) and (d) to review and approve assignments of teachers employed on a full-time basis in grades K.12 who have special skills and preparation outside of his or her credential authorization, to teach an elective course. An "elective course" is a course other than English, Mathematics, Science, or Social Studies.

Submit this form to the Credentials Department, County Office of Education

1. This is to certify the establishment of our District Committee on Assignments In accordance with provisions of EC 44258.7(d).

Tipton Elementary School District

DISTRICT NAME

SIGNATURE OF SUPERINTENDENT

SIGNATURE OF PRESIDENT OR CHAIRPERSON
OF DISTRICT GOVERNING BOARD

2. Effective date of establishment of Committee on Assignments: January 10, 2017

3. District administrative contact person relative to the Committee on Assignments: Miguel Guerrero

NAME: Miguel A. Guerrero Ed.D.

PHONE: 5559-752-4213 X 705

TITLE: Projects Director

4. Procedures for selection of the committee membership in accordance with EC 44258.7(c) (list or attached):

1. Please see adopted procedures for "Committee on Assignments" on June 13, 2006

2. _____

3. _____

5. Term of office for Committee on Assignments members:

Teacher Representative(s)	Date	Length of Term
Jason Marroquin	January 10, 2017	3 year
Tim Starling	January 10, 2017	3 year
Michelle Nucklos	January 10, 2017	3 year

Administrator Representative (s)

Miguel A. Guerrero Ed.D.	January 10, 2017	3 year
Stacey Bettencourt	January 10, 2017	3 year

6. Criteria for determining teachers' qualifications for assignments pursuant to EC 4426B.7(c-d) (list or attach):

1. Special interest or hobby or preparation outside of credential area

2. Previous years of teaching in a special area

3. Interview with teachers to determine level of competence, submission of units, and letters resume, or experience

- (c) A teacher employed on a full-time basis who teaches kindergarten or any of grades 1 to 12, inclusive, and who has special skills and preparation outside of his or her credential authorization may, with his or her consent, be assigned to teach an elective course in the area of the special skills or preparation, provided that the assignment is first approved by a committee on assignments. For purposes of this subdivision an "elective course" is a course other than English, mathematics, science, or social studies. The membership of the committee on assignments shall include an equal number of teachers, selected by teachers, and school administrators, selected by school administrators.
- (d) Assignments approved by the committee on assignments shall be for a maximum of one school year, but may be extended by action of the committee upon application by the school site administrator and the affected teacher. All initial assignments or extensions shall be approved prior to the assignment or extension. Districts making assignments under this subdivision shall submit a plan to the county superintendent of schools which shall include, but need not be limited to, the following:
 - (1) Statements signed by the district superintendent and the president or chairperson of the district governing board, approving the establishment of the committee.
 - (2) Procedures for selection of the committee membership.
 - (3) Terms of office for committee members.
 - (4) Criteria for determining teachers' qualifications for these assignments.
- (e) The Commission on Teacher Credentialing may develop and recommend general criteria that may be used by local committees on assignments in assessing a candidate's qualifications.

3. CONSENT CALENDAR: Action items:

3.4 Library Surplus Books

Memo

To: Dr. Guerrero
From: Megan Rice
Date: December 16, 2016
Re: List of Weeded books from the Library November - December 2016

Attached is a list of books that have been weeded from the Library Collection due to the fact that these books were torn, missing pages, damaged, irrelevant, out of date, etc.

Weeding Project: Several of our library shelves are double stacked with books, which can lead to books being damaged much more quickly and also make locating specific titles much more difficult. There are a number of book titles that are out of date or simply have not been circulated in 8+ years. This weeding project is in effort to make our library of better quality (not just a large quantity of books). This will also allow us to see which areas we may be lacking relevant sources in and create room for the new titles we add each year.

Books that are severely damaged and worn will be disposed of. Those books that are still in readable condition I would like to give the teachers a chance to take them for their classroom libraries. After they have taken what they wish, I would then like to disperse the remaining books to the students at a future date. All of the books listed have been stamped with "discard", our barcode and labels have been removed, and removed from our library system.

If you should have any further questions, please let me know.

Thank you,

Megan Rice

December 16, 2016

Tipton Elementary School Library
Discarded books November - December 2016

Title/Author/Number of copies

Across the 2nd dimension/O’Ryan, Ellie
Alien, Secrets/Klause, Annette Curtis/2
Animal babies peek a boo/Bugbird, Tim
Ashley tisdale: life is sweet / Norwich, Grace
The atonement of mindy wise/Kaye, Marilyn/3
Audubon society field guide to north American trees/Alfred A. Knopf, Inc.
The autobiography of martin luther king, jr. / Carson, Clayborne
Bad kitty/Bruel, Nick
Bad kitty gets a bath/Bruel, Nick
Bad medicine/Keene, Carolyn
Bamboo valley: a story of a Chinese bamboo forest/Nagda, Ann Whitehead
Barbie and the magic of Pegasus/James, Kari
Bear feels scared/Wilson, Karma
The best nest/ Eastman, P.D.
Big nate flips out/Peirce, Lincoln/2
The blue djinn pf Babylon/Kerr, P.B.
The bookfair from the black lagoon/Thaler, Mike
Brother night/Kelleher, Victor
Buried secrets/Keene, Carolyn
California blue/Klass, David
Came back to show you I could fly/Klein, Robin
The Canada geese quilt/Kinsey-Warnock, Natalie
Chasing the falconers/Korman, Gordon

Chucaro: wild pony of the pampa/Kalnay, Francis
Citadel of shadows/Jefferies, Mike
The cobra king of Kathmandu/Kerr, P.B.
The coming storm/Kidd, Rob
Copper canyon conspiracy/Keene, Carolyn
Crane's rebound/Jackson, Alison
The cuckoo child/King-Smith, Dick/2
The daffodils/Killien, Christi
Danger down under/Keene, Carolyn
Daphne/Kaye, Marilyn
The dark portal/Jarvis, Robin
Deadly intent/Keene, Carolyn
The defender/Kalashnikoff, Nicholas/3
Diary of a wimpy kid: the third wheel/Kinney, Jeff
The dragonet prophecy/Sutherland, Tui T.
Dresses of red and gold/Klein, Robin
Drowned ammet/Jones, Diana Wynne
The emperor's code/Korman, Gordon
Epos the winged flame/Blade Adam
Faith and the electric dogs/Jennings, Patrick
Ferno the fire dragon/ Blade, Adam
The first horse I see/Keehan, Sally M.
The forgotten door/Key, Alexander/2
Fourth grade loser/Kahaner, Ellen
The fox busters/King-Smith, Dick
The fox hunt mystery/Keene, Carolyn

Framed/Korman, Gordon/2
Friendly farm peek a boo/Bugbird, Tim
Frosty the snowman/Nelson, Steve
The fugitive factor/Korman, Gordon/5
The gammage cup/Kendall, Carol
Garden party/Bennett, Elizabeth
Ghost dog secrets/Kehret, Peg
The ghost of gracie mansion/Kohl, Susan
The girls' world book of friendship crafts/O'Sullivan, Joanne
Good morning, gorillas/Osborne, Mary Pope
Great british and irish short stories/ Kipling, Rudyard
The great turkey walk/Karr, Kathleen/2
The Halloween witch: a play/ Thayer, Marjorie
Happy birthday, moon/Asch, Frank
Heart of danger/Keene, Carolyn
Hero of lesser causes/Johnston, Julie
Hideout/Korman, Gordon
High school musical: the junior novel/Grace, N.B./3
Hit and run holiday/Keene, Carolyn
Homer sweet homer/Jablonski, Carla
I got a "D" in salami/Wrinkler, Henry
Impy for always/Koller, Jackie French
Island/Korman, Gordon
The island princess/Fletcher, John/2
I spy /Marzollo, Jean
I spy: a to z/Marzollo, Jean

I spy: school days/Marzollo, Jean
I spy: treasure hunt/Moarzollo, Jean
Is there room on the feather bed/Gray, Libba Moore
Jennifer, Hecate, Macbeth, William mckinley, and me, Elizabeth/ Konigsburg, E.L./2
Junie b. jones is a beauty shop guy/Park, Barbara
Junie b. jones is a graduation girl/Park, Barbara
Just so stories/Kipling, Rudyard
The kane chronicles survival guide/Knight, Mary-Jane
Kiss me tomorrow/Shreve, Susan
The land of stories: the wishing spell/Colfer, Chris/2
The legend of sleepy hollow and rip van winkle/Irving, Washington
The legend of sleepy hollow, rip van winkle, and the spectre bridegroom/Irving, Washington
Liar, liar, pants on fire/Korman, Gordon
Lily b. on the brink of cool/ Kimmel, Elizabeth Cody/5
Lily b. on the brink of love/Kimmel, Elizabeth Cody/2
Little quack's new friend/Thompson, Lauren
Long time passing/Jones, Adrienne
Losing joe's place/Korman, Gordon
The magic school bus inside the earth/Cole, Joanna
Magic of the rainbow/Katschke, Judy/2
Mapping the world/ Johnson, Sylvia A.
Mariposa blues/Koertge, Ron
Marley goes to school/Grogan, John
Mission unstoppable/Gutman, Dan
Mockingjay/Collins, Suzanne
Mossflower/Jacques, Brian

Murder on ice/Keene, Carolyn
My life as a chicken/Kelley, Ellen A.
Nature hide & seek: oceans/Wood, John Norris
Never say die/Keene, Carolyn
New nanny/Ryals, Lexi
One duck stuck/Root, Phyliss
One false note/Korman, Gordon/2
One guinea pig is not enough/Duke, Kate
Operation titanic/Keene, Caorlyn
Orp/Kline, Suzy
Our eddie/Ish-Kisher, Sulamith
Pegasus: the flame of Olympus/O'Hearn, Kate
Pig in the city/Korman, Justine
Pink princess rules the school/Crowne, Alyssa
Pit of vipers/Keene, Carolyn
Playing with fire/Blake, Emily
Polar bears past bedtime/Osborne, Mary Pope
Quake: disaster in san Francisco, 1906/Karwoski, Gail Langer
Race for freedom/Johnson, Lois
The raft/Bodee, S.A.
Ramona's world/Cleary, Beverly
Ransom for a river dolphin/Kendall, Sarita
Reach for the stars/Jefferies, Cindy
Red fox running/Bunting, Eve
Redwall/Jacques, Brian/2
Revenge of the lawn gnomes/Stine, R.L.

Riffles for watie/Keith, Harold
Royal revenge/Keene, Carolyn
Schooled/Korman, Gordon
Secret cargo/Keene, Carolyn
Secrets can kill/Keene, Carolyn
Serpon the sea serpent/Blade, Adam
Showoff/Korman, Gordon/2
The shuteyes/James, Mary
Side by side/King, M.C.
Silver/Kidd, Rob
Sisters in crime/Keene, Carolyn
Sleepers, wake/Jacobs, Paul Samuel
Smile and say murder/Keene, Carolyn
Sometimes it's turkey, sometimes it's feathers/Balian, Lorna
Son of interflux/Korman, Gordon
The son of Neptune/Riordan, Rick
The spiderwick chronicles: notebook for fantastical observations/ DiTerlizzi, T.
Squeez play/Keene, Carolyn/4
The stars from mars/Korman, Gordon
Stay tuned for danger/Keene, Carolyn
Super fly guy/Arnold, Tedd
Swindle/Korman, Gordon/2
The tale of despereaux/DiCamillo, Kate
The teen model mystery/Keene, Carolyn/10
There was an old lady who swallowed fly guy/Arnold, Tedd
38 weeks till summer vacation/Kerby, Mona

Throwing shadows/Konigsburg, E.L./2
Toning the sweep/Johnson, Angela
Touble in Tahiti/Keene, Carolyn
The trumpeter of Krakow/Kelly, Eric P./2
Truth or dare/King, M.C/3
Two points to murder/Keene, Carolyn
The view from Saturday/Konigsburg, E.L.
Waiting in the wings/Tovey, Doreen
Weedflower/Kadohata, Cynthia/2
White owl and blue mouse/Joubert, Jean
White water terror/Keene, Carolyn
Winter moon/Koontz, Dean
Wolf pass/Thayer, Steve
You can't scare me/Stine, R.L.
Zack attack/ King, M.C.
Zoobreak/Korman, Gordon/2
The zucchini warriors/Korman, Gordon

3. CONSENT CALENDAR: Action items:

3.5 Field Trip and Facilities Requests

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert, Rocha, Valencia GRADE 5

CLASSES ATTENDING _____

DATE OF TRIP 3/15/17 NUMBER OF PUPILS 77 ADULTS 12

DESTINATION Hanford Am Track - (then to Sacramento

BUS TO LEAVE SCHOOL AT _____ RETURN AT To Hanford @ 8:52
Tipton 9:52

BUS ROUTING AND STOPS

To Hanford

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: History, ELA

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ Train - \$3089.19 / Sac History Museum \$330
Dinner - TBA

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY 77

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO _____ HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Debra Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT _____

Snacks

TIPTON ELEMENTARY SCHOOL DISTRICT

APPLICATION FOR USE OF SCHOOL FACILITIES
(Application must be filed in triplicate one week in advance of use.)

1. NAME OF SPONSORING ORGANIZATION Tipton Band Friends
2. PERSON RESPONSIBLE Fernando Cunha
ADDRESS 409 N. Collison Rd Tipton DATE OF APPLICATION 12/12/16
PHONE 559-901-6149
3. ROOM OR FACILITIES DESIRED: DATE(S) Monday - Friday TIME(S) 6:30 - 9:00
Days will vary, depends on when we can get a full group,
but would be only once a week, preferably the band room because of stands
4. SERVICES REQUESTED _____
5. FACILITY TO BE USED FOR Band Practice with fellow friends

STATEMENT OF INFORMATION

"The undersigned states that, to the best of his knowledge, the school property for the use of which application is hereby made will not be used for the commission of any act which is prohibited by law, or for the commission of any crime, including, Penal Code, or Section 40056 Ed. Code. I certify (or declare) under penalty of perjury that the foregoing is true and correct."

I have read the reverse side in its entirety and agree to the conditions required for the use of the above facility.

SIGNED  12/12/16
APPLICANT DATE

APPROVED

Certificate of Liability Insurance attached

RENTAL FEE _____

PRINCIPAL _____

DEPOSIT FEE _____

DIST. REP. _____

4. ADMINISTRATIVE: Action items:

4.1 Annual Report of Developer Fees 2015-2016

**ANNUAL REPORT OF DEVELOPER FEES
AS REQUIRED BY GOVERNMENT CODE SECTIONS 66001 AND 66006**

School District Name: Tipton Elementary School District
Reporting Period: July 1, 2015 to June 30, 2016
Date Report Made Available to the Public: December 14, 2015
Date Report Presented to the Board: January 10, 2016

DESCRIPTION OF THE TYPE AND AMOUNT OF THE FEE

This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated 5/1/2012. These resolutions were adopted under the authority of Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

The purpose of the fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional school facilities required to serve the students of the District generated by that new development. There is a proportional, reasonable relationship between the new development upon which the fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing school facilities to accommodate these new students. The School Facilities Needs Assessment and Fee Justification Study dated 3/12/2012 establishes this relationship.

The amount collected by this District is \$3.20 per square foot of assessable space of residential construction; and \$0.51 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the District's determination that a particular project is exempt from all or part of these fees.

Pursuant to Education Code Section 17623 and an agreement with the District(s) sharing territory with the District, generally only 66.7% of the maximum fee specified above is distributed to this District.

**Annual Developer Fee Report
Project Status Report
Project Name: Multi-Purpose Room/Cafeteria
Project Number: 1**

Estimated Start Date:	December-16
Estimated Completion Date:	November-16
Estimated Cost:	7,000,000
Are funds currently available to complete the project? (Circle One)	YES
	NO

PROJECT DESCRIPTION - Describe in detail the nature and scope of the public improvement project (e.g., "construction of one new classroom of approximately 1000 square feet at Lincoln Elementary School").

Construction of New Multi-Purpose Building utilizing GO Bond, General Fund, and Developer Fees. State Funding if it becomes available.

FUNDING SOURCES/REQUIREMENTS - Indicate funding sources and requirements for the public improvement project.

Funding Sources	Estimated Amounts	%	Estimated to be Received by	Collections to Date
Developer Fees	20,000	0.28%	7/1/16	22,896
State Funds	800,000	11.40%	N/A	
General Obligation Bonds	3,300,000	47.01%	10/1/15	
General Fund	2,900,000	41.31%	7/1/17	
Other:				
Other:				
Total	\$ 7,020,000	100%		\$ 22,896

Comments:

ANNUAL DEVELOPER FEE REPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2016

DESCRIPTION	ACCOUNT CODE	TOTALS	PROJECT NO. 1	PROJECT NO. 2	PROJECT NO. 3	PROJECT NO. 4	PROJECT NO. 5
<i>BEGINNING BALANCE</i>		7,744.41	7,744.41	-	-	-	-
REVENUE							
Mitigation/Developer Fees (Schedule A)	8681	14,977.40	14,977.40	-	-	-	-
Interest Income	8660	174.55	174.55	-	-	-	-
		-	-	-	-	-	-
TOTAL REVENUE		15,151.95	15,151.95	-	-	-	-
EXPENDITURES							
Salaries & Benefits Administration	1000-3999	-	-	-	-	-	-
Services, Other Operating Expenses Travel & Conference	5000-5999	-	-	-	-	-	-
Rentals, Leases and Repairs		-	-	-	-	-	-
Other Services & Operating Expenses		-	-	-	-	-	-
Capital Outlay	6000-6599	-	-	-	-	-	-
Sites & Improvements of Sites Buildings & Improvements		-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-
OTHER FINANCING SOURCES/USES							
Transfers Out (Schedule C)	7610-7629	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-
TOTAL OTHER SOURCES/USES		-	-	-	-	-	-
ENDING BALANCE		\$ 22,896.36	\$ 22,896.36	\$ -	\$ -	\$ -	\$ -

4. ADMINISTRATIVE: Action items:

4.2 Approval of Proposition 39 Expenditure Plan



Submission

ID **1197**

Tier: 2
 Expenditure Plans this Fiscal Year: 2016-17
 Submittal Option: Multiple-Year (bundled) Award Expenditure Plan

Grant Amount Requested: \$291,151.00
 Grant Balance Available: \$298,080.00

Applicant Information

Local Education Agency Name: Tipton Elementary
 LEA CDS Code: 54722150000000
 Mailing Address: PO Box 787
 City: Tipton
 Zip Code: 93272-0787

Energy Planning Reservation Information

Did you request Energy Planning Funds? (If no, move on to next section) Yes
 Budget for Screening and Energy Audits: \$2,981.00 Amount Spent for Screening and Audits: _____
 Budget for Proposition 39 Program Assistance: \$11,923.00 Amount Spent for Program Assistance: _____
 Budget for Energy Manager: _____ Amount Spent for Energy Manager: _____
 Budget for Training Totals: _____ Amount Spent for Training: _____
 Totals: \$14,904.00 Totals: _____

Energy Manager and Training

Are you hiring an Energy Manager with Funds Requested in this Expenditure Plan? No Amount Requesting for Energy Manager: _____
 Are you using Proposition 39 funds for energy related training costs? No Amount Requesting for Training: _____

Summary of Schools/Sites

	Total Project Cost	Proposition 39 Share
Estimated Totals:	\$291,151.00	\$291,151.00

Summation is for 1 School

Job Creation Benefits Estimation

Type of Project	Budget	Estimated Direct Job-Years Created
Energy Efficiency	\$291,151.00	1.63
Renewable Generation	_____	_____
Distributed Energy	_____	_____
Total:		1.63

Please list any state-certified apprenticeship programs being used:

Apprenticeship Information _____ Will this project be subject to a community benefits agreement, community workforce agreement, or other mechanism that defines project co-benefits? _____

Other Trainee Position Title	Estimated Other Trainee Jobs Created
_____	_____
_____	_____
_____	_____
_____	_____
Total: _____	

Self-Certifications

- Yes The LEA followed the Proposition 39 Guidelines regarding Eligible Energy Project Prioritization Considerations.
- Yes The LEA followed the guidelines regarding Sequencing of Facility Improvements
- Yes The LEA commits to use the funds for the eligible energy project(s) approved in its energy expenditure plan.
- Yes The LEA commits that the information included in the application is true and correct based to the best of the LEA's knowledge.
- Yes The LEA commits that all California Environmental Quality Act (CEQA) requirements are completed.
- Yes The LEA will obtain DSA project approval as applicable pursuant to California Code Regulations, Title 14.
- Yes The LEA acknowledges that the expenditures are subject to financial audit requirements
- Yes The LEA commits to complying with all reporting requirements.

Authorized Representative: Fausto Martin Date: 7/21/2016 Version **5**

LEA Authorized Representative

Name: Fausto Martin
 Title: MOT Director
 Phone: 5598047299
 Email: fmartin@tipton.k12.ca.us

Project Manager

Name: Owen Alvarez
 Title: Project Manager
 Phone: 9167330402
 Email: owen@schoolworksgis.com



Site Information

Project Start Date: 3/6/2017
 Completion Date: 7/21/2017
 Local Education Agency: Tipton Elementary
 LEA CDS Code: 54722150000000

School or Site Information

School/Site Name: Tipton Elementary
 School/Site CDS Code: 54722150000000
 School/Site Mailing Address: PO Box 787
 City: Tipton
 Zip Code: 93272-9400

Energy Efficiency Project Summary

Measure Savings Source: CEC calculator
 Proposition 39 Share to be used for
 Measure Implementation (\$): \$291,151.00

Benchmarking

Square Footage of School/Site: 65,206
 Average Peak Demand (kW): 156
 Total Annual Electric Use (kWh): 205,077
 Total Annual Electric Charges (\$): \$55,788.00
 Total Annual Gas Use (therms): 6,663
 Total Annual Gas Charges (\$): \$5,756.00
 Total Annual Propane Use (gals): _____
 Total Annual Propane Charges (\$): _____
 Total Annual Fuel Oil Use (gals): _____
 Total Annual Fuel Oil Charges (\$): _____
 Energy Bill Fiscal Year: 2015-16
 Electric Utility: SCE
 Electric Utility Account #: 2-01-784-2188, 2-01-784-2667, 2-01-7
 Gas Utility: So Cal Gas
 Gas Utility Account #: 108-416-9100-8

Reminder: If the School/Site includes leased facilities, please include Building
 Owner Certification in backup documentation. _____

Energy Use Intensity Calculator					
Electricity		Natural Gas		Other Fuels	
2.39	W/SF	.10	Therms/SF		Gals/SF
3.15	kWh/SF	\$.09	Cost/SF		Cost/SF
\$.86	Cost/SF				
Energy Costs/SF/Year:		\$.94	Energy Use(Kbtu)/SF/Year:		43.92

Version **5**

Energy Efficiency Measure	Description	Demand Savings (kW)	Annual Electric Savings	Annual Nat. Gas Savings	Annual Propane Savings	Annual Fuel Oil Savings	Annual Energy Cost Savings (\$)	Measure Cost (\$)	Rebates and Grants (\$)	EEM SIR
Lighting- Retrofit Interior Lamps to LED	Retrofit 2394 T-8 32w bulbs with 16w LED bulbs		27,555	(364)			\$7,168.00	\$96,789.00		1.41
Lighting- LED Exit Signs	Replace 38 CFL exit signs with LED exit signs		3,207	(310)			\$602.80	\$5,673.00		1.98
HVAC- Packaged/Split System AC/Heat Pump/VRF	Replace fourteen 4 ton package HVAC units with SEER 14 units	11	31,845	(232)			\$8,447.00	\$177,664.00		1.04
HVAC Controls- Programmable/Smart Thermostats	Replace 30 manual thermostats with wireless smart thermostats and 24 HVAC inhibit door sensors		5,700	540			\$1,704.70	\$11,025.00		1.91

Energy Efficiency Narrative Description

Tipton is a one school district with about 560 students. The proposed EEMs include replacing T-8 bulbs with LED lighting and replacing CFL exit signs with LED. Four of the oldest HVAC units are failing and ten more need replacing, they will be replaced with new high efficiency units. All existing and new HVAC units will have their old manual thermostats replaced by Pelican wireless smart thermostats.

Site Project Summary

Total Demand Savings	<u>11</u>	Total Annual Fuel Oil Savings		Total Prop 39 Share	<u>\$291,151.00</u>
Total Annual Electric Savings	<u>68,307</u>	Total Annual Cost Savings	<u>\$17,922.50</u>	Savings-to-investment Ratio (SIR)	<u>1.22</u>
Total Annual Natural Gas Savings	<u>(366)</u>	Total Project Cost	<u>\$291,151.00</u>	Total Cost Paid Under PPA	
Total Annual Propane Savings		Total Rebates			

4. ADMINISTRATIVE: Action items:

4.3 Approval of Board Policies & Administrative Regulations
410, 1312.3, 5131, 5145.3, 5145.7, 5145.9, 6145.2, 6145

CSBA Sample

Board Policy

Nondiscrimination In District Programs And Activities

BP 0410

Philosophy, Goals, Objectives and Comprehensive Plans

The Governing Board is committed to providing equal opportunity for all individuals in education. District programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

(cf. 1240 - Volunteer Assistance)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4033 - Lactation Accommodation)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

(cf. 6178 - Career Technical Education)

(cf. 6200 - Adult Education)

District programs and activities shall also be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Annually, the Superintendent or designee shall review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. He/she shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. 1330 - Use of Facilities)

All allegations of unlawful discrimination in district programs and activities shall be investigated

and resolved in accordance with the procedures specified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in each announcement, bulletin, catalog, handbook, application form, or other materials distributed to these groups and, as applicable, to the public. As appropriate, such notification shall be posted in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations and shall be posted on the district's web site and, when available, district-supported social media.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

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

(cf. 5145.6 - Parental Notifications)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

(cf. 6163.2 - Animals at School)

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school web sites, notetakers, written materials, taped text, and Braille or large print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

(cf. 6020 - Parent Involvement)
(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws is hereby designated as the district's ADA coordinator. He/she shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Superintendent
(title or position)

370 N. Evans Road, Tipton CA., 93272
(address)

559-752-4213
(telephone number)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
48985 Notices to parents in language other than English
51007 Legislative intent: state policy

GOVERNMENT CODE

11000 Definitions
11135 Nondiscrimination in programs or activities funded by state
11138 Rules and regulations
12900-12996 Fair Employment and Housing Act
54953.2 Brown Act compliance with Americans with Disabilities Act

PENAL CODE

422.55 Definition of hate crime
422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act
1681-1688 Discrimination based on sex or blindness, Title IX
2301-2415 Carl D. Perkins Vocational and Applied Technology Act

6311 State plans

6312 Local education agency plans

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

2000h-2000h-6 Title IX

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

36.303 Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34

100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI

104.1-104.39 Section 504 of the Rehabilitation Act of 1973

106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:

106.9 Dissemination of policy

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, July 2016

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING PUBLICATIONS

California Law Prohibits Workplace Discrimination and Harassment

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

Dear Colleague Letter: Transgender Students, May 2016

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Electronic Book Readers, June 29, 2010

Notice of Non-Discrimination, January 1999

Protecting Students from Harassment and Hate Crime, January 1999

Nondiscrimination in Employment Practices in Education, August 1991

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

2010 ADA Standards for Accessible Design, September 2010

Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

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

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

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

Safe Schools Coalition: <http://www.casafeschools.org>

Pacific ADA Center: <http://www.adapacific.org>

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

U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act:

<http://www.ada.gov>

U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>
World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

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CSBA Sample

Board Policy

Uniform Complaint Procedures

BP 1312.3

Community Relations

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints:

1. Any complaint alleging district violation of applicable state or federal law or regulations governing adult education programs, after school education and safety programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, special education programs, consolidated categorical aid programs, and any other district-implemented program which is listed in Education Code 64000(a) (5 CCR 4610)

(cf. 3553 - Free and Reduced Price Meals)
(cf. 3555 - Nutrition Program Compliance)
(cf. 5141.4 - Child Abuse Prevention and Reporting)
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 6159 - Individualized Education Program)
(cf. 6171 - Title I Programs)
(cf. 6174 - Education for English Language Learners)
(cf. 6175 - Migrant Education Program)
(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work-Based Learning)
(cf. 6178.2 - Regional Occupational Center/Program)
(cf. 6200 - Adult Education)

2. Any complaint alleging the occurrence of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) against any student, employee, or other person participating in district programs and activities, including, but not limited to, those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender,

gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

3. Any complaint alleging district noncompliance with the requirement to provide reasonable accommodation to a lactating student on school campus to express breast milk, breastfeed an infant child, or address other breastfeeding-related needs of the student (Education Code 222)

(cf. 5146 - Married/Pregnant/Parenting Students)

4. Any complaint alleging district noncompliance with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities (5 CCR 4610)

(cf. 3260 - Fees and Charges)

(cf. 3320 - Claims and Actions Against the District)

5. Any complaint alleging district noncompliance with legal requirements related to the implementation of the local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

6. Any complaint, by or on behalf of any student who is a foster youth, alleging district noncompliance with any legal requirement applicable to the student regarding placement decisions, the responsibilities of the district's educational liaison to the student, the award of credit for coursework satisfactorily completed in another school or district, school transfer, or the grant of an exemption from Board-imposed graduation requirements (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173.1 - Education for Foster Youth)

7. Any complaint, by or on behalf of a homeless student as defined in 42 USC 11434a, alleging district noncompliance with any requirement applicable to the student regarding the award of credit for coursework satisfactorily completed in another school or district or the grant of an exemption from Board-imposed graduation requirements (Education Code 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

8. Any complaint alleging district noncompliance with the requirements of Education Code 51228.1 and 51228.2 that prohibit the assignment of a student to a course without educational content for more than one week in any semester or to a course the student has previously satisfactorily completed, without meeting specified conditions (Education Code 51228.3)

(cf. 6152 - Class Assignment)

9. Any complaint alleging district noncompliance with the physical education instructional minutes requirement for students in elementary school (Education Code 51210, 51223)

(cf. 6142.7 - Physical Education and Activity)

10. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

11. Any other complaint as specified in a district policy

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process to reach a resolution to the complaint that is acceptable to all parties. ADR such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. As appropriate for any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep confidential the identity of the complainant and/or the subject of the complaint if he/she is different from the complainant, as long as the integrity of the complaint process is maintained.

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

(cf. 5125 - Student Records)

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

When an allegation that is not subject to the UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and related requirements, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall maintain records of all UCP complaints and the investigations of those complaints in accordance with applicable law and district policy.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, the County Protective Services Division, and the appropriate law enforcement agency.
2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services and shall, for licensing-exempt facilities, be referred to the appropriate Child Development regional administrator.
3. Any complaint alleging employment discrimination shall be sent to the California Department of Fair Employment and Housing and the compliance officer shall notify the complainant by first class mail of the transfer.
4. Any complaint alleging fraud shall be referred to the California Department of Education.

In addition, the district's Williams Uniform Complaint Procedures, AR 1312.4, shall be used to investigate and resolve any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

- 200-262.4 Prohibition of discrimination
- 222 Reasonable accommodations; lactating students
- 8200-8498 Child care and development programs
- 8500-8538 Adult basic education
- 18100-18203 School libraries
- 32289 School safety plan, uniform complaint procedures
- 35186 Williams uniform complaint procedures
- 48853-48853.5 Foster youth
- 48985 Notices in language other than English

49010-49013 Student fees
49060-49079 Student records
49069.5 Rights of parents
49490-49590 Child nutrition programs
51210 Courses of study grades 1-6
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth and homeless children; course credits; graduation requirements
51228.1-51228.3 Course periods without educational content
52060-52077 Local control and accountability plan, especially:
52075 Complaint for lack of compliance with local control and accountability plan requirements
52160-52178 Bilingual education programs
52300-52490 Career technical education
52500-52616.24 Adult schools
52800-52870 School-based program coordination
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
56000-56867 Special education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process
GOVERNMENT CODE
11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act
PENAL CODE
422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege
CODE OF REGULATIONS, TITLE 5
3080 Application of section
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972
6301-6577 Title I basic programs
6801-6871 Title III language instruction for limited English proficient and immigrant students
7101-7184 Safe and Drug-Free Schools and Communities Act
7201-7283g Title V promoting informed parental choice and innovative programs
7301-7372 Title V rural and low-income school programs
12101-12213 Title II equal opportunity for individuals with disabilities
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.67 Family Educational Rights and Privacy Act
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Notification of nondiscrimination on the basis of age

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter: Title IX Coordinators, April 2015
Questions and Answers on Title IX and Sexual Violence, April 2014
Dear Colleague Letter: Bullying of Students with Disabilities, August 2013
Dear Colleague Letter: Sexual Violence, April 2011
Dear Colleague Letter: Harassment and Bullying, October 2010
Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002

WEB SITES

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

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

Family Policy Compliance Office: <http://familypolicy.ed.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/ocr>

U.S. Department of Justice: <http://www.justice.gov>

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CSBA Sample

Board Policy

Conduct

BP 5131

Students

The Governing Board believes that all students have the right to be educated in a positive learning environment free from disruptions. Students shall be expected to exhibit appropriate conduct that does not infringe upon the rights of others or interfere with the school program while on school grounds, going to or coming from school, at school activities, or using district transportation.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5131.1 - Bus Conduct)

(cf. 5137 - Positive School Climate)

(cf. 6145.2 - Athletic Competition)

The Superintendent or designee shall ensure that each school develops standards of conduct and discipline consistent with Board policies and administrative regulations. Students and parents/guardians shall be notified of district and school rules related to conduct.

Prohibited student conduct includes, but is not limited to:

1. Conduct that endangers students, staff, or others, including, but not limited to, physical violence, possession of a firearm or other weapon, and terrorist threats

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5142 - Safety)

2. Discrimination, harassment, intimidation, or bullying of students or staff, including sexual harassment, hate-motivated behavior, cyberbullying, hazing or initiation activity, extortion, or any other verbal, written, or physical conduct that causes or threatens to cause violence, bodily harm, or substantial disruption

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Conduct that disrupts the orderly classroom or school environment

(cf. 5131.4 - Student Disturbances)

4. Willful defiance of staff's authority

5. Damage to or theft of property belonging to students, staff, or the district

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism and Graffiti)

The district shall not be responsible for students' personal belongings which are brought on campus or to a school activity and are lost, stolen, or damaged.

6. Obscene acts or use of profane, vulgar, or abusive language

(cf. 5145.2 - Freedom of Speech/Expression)

7. Possession, use, or being under the influence of tobacco, alcohol, or other prohibited drugs

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

(cf. 5131.63 - Steroids)

8. Possession or use of a laser pointer, unless for a valid instructional or other school-related purpose (Penal Code 417.27)

Prior to bringing a laser pointer on school premises for a valid instructional or school-related purpose, a student shall obtain permission from the principal or designee.

9. Use of a cellular/digital telephone, pager, or other mobile communications device during instructional time

Such devices shall be turned off in class, except when being used for a valid instructional or other school-related purpose as determined by the teacher or other district employee, and at any other time directed by a district employee. Any device with camera, video, or voice recording function shall not be used in any manner which infringes on the privacy rights of any other person.

No student shall be prohibited from possessing or using an electronic signaling device that is determined by a licensed physician or surgeon to be essential for the student's health and the use of which is limited to purposes related to the student's health. (Education Code 48901.5)

10. Plagiarism or dishonesty on school work or tests

(cf. 5131.9 - Academic Honesty)

(cf. 6162.54 - Test Integrity/Test Preparation)

(cf. 6162.6 - Use of Copyrighted Materials)

11. Inappropriate attire

(cf. 5132 - Dress and Grooming)

12. Tardiness or unexcused absence from school

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

13. Failure to remain on school premises in accordance with school rules

(cf. 5112.5 - Open/Closed Campus)

Employees are expected to provide appropriate supervision to enforce standards of conduct and, if they observe or receive a report of a violation of these standards, to immediately intervene or call for assistance. If an employee believes a matter has not been resolved, he/she shall refer the matter to his/her supervisor or an administrator for further investigation.

When a school official suspects that a search of a student or his/her belongings will turn up evidence of the student's violation of the law or school rules, such a search shall be conducted in accordance with BP/AR 5145.12 - Search and Seizure.

(cf. 5145.12 - Search and Seizure)

When a student uses any prohibited device, or uses a permitted device in any unethical or illegal activity, a district employee may confiscate the device. The employee shall store the item in a secure manner until an appropriate time.

Students who violate district or school rules and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, referral to a student success team or counseling services, or denial of participation in extracurricular or cocurricular activities or other privileges in accordance with Board policy and administrative regulation. The Superintendent or designee shall notify local law enforcement as appropriate.

(cf. 1020 - Youth Services)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

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

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6020 - Parent Involvement)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

Students also may be subject to discipline, in accordance with law, Board policy, or administrative regulation, for any off-campus conduct during nonschool hours which poses a threat or danger to the safety of students, staff, or district property, or substantially disrupts school activities.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32280-32289 Comprehensive safety plan

35181 Governing board authority to set policy on responsibilities of students

35291-35291.5 Rules

44807 Duty concerning conduct of students

48900-48925 Suspension and expulsion

51512 Prohibition against electronic listening or recording device in classroom without permission

CIVIL CODE

1714.1 Liability of parents and guardians for willful misconduct of minor

PENAL CODE

288.2 Harmful matter with intent to seduce

313 Harmful matter

417.25-417.27 Laser scope or laser pointer

647 Use of camera or other instrument to invade person's privacy; misdemeanor

653.2 Electronic communication devices, threats to safety

VEHICLE CODE

23123-23124 Prohibitions against use of electronic devices while driving

CODE OF REGULATIONS, TITLE 5

300-307 Duties of students

UNITED STATES CODE, TITLE 42

2000h-2000h6 Title IX, 1972 Education Act Amendments

COURT DECISIONS

J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094

LaVine v. Blaine School District, (2000, 9th Cir.) 257 F.3d 981

Emmett v. Kent School District No. 415, (2000) 92 F.Supp. 1088

Bethel School District No. 403 v. Fraser, (1986) 478 U.S. 675

New Jersey v. T.L.O., (1985) 469 U.S. 325

Tinker v. Des Moines Independent Community School District, (1969) 393 U.S. 503

Management Resources:

CSBA PUBLICATIONS

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Providing a Safe, Nondiscriminatory School Environment for All Students, Policy Brief, April 2010

Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying at School, 2003

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lr/ss>

Center for Safe and Responsible Internet Use: <http://cyberbully.org>

National School Boards Association: <http://www.nsba.org>

National School Safety Center: <http://www.schoolsafety.us>

U.S. Department of Education: <http://www.ed.gov>

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CSBA Sample

Board Policy

Nondiscrimination/Harassment

BP 5145.3

Students

The Governing Board desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression or association with a person or group with one or more of these actual or perceived characteristics.

This policy shall apply to all acts related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

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

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6164.6 - Identification and Education Under Section 504)

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also includes the creation of a hostile environment through prohibited conduct that is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a

complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. He/she shall provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. He/she shall report his/her findings and recommendations to the Board after each review.

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1330 - Use of Facilities)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.2 - Guidance/Counseling Services)

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 5145.2 - Freedom of Speech/Expression)

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

- 200-262.4 Prohibition of discrimination
- 48900.3 Suspension or expulsion for act of hate violence
- 48900.4 Suspension or expulsion for threats or harassment
- 48904 Liability of parent/guardian for willful student misconduct
- 48907 Student exercise of free expression
- 48950 Freedom of speech
- 48985 Translation of notices
- 49020-49023 Athletic programs
- 51500 Prohibited instruction or activity
- 51501 Prohibited means of instruction
- 60044 Prohibited instructional materials

CIVIL CODE

- 1714.1 Liability of parents/guardians for willful misconduct of minor

PENAL CODE

- 422.55 Definition of hate crime
- 422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

- 432 Student record
- 4600-4687 Uniform complaint procedures
- 4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

- 1681-1688 Title IX of the Education Amendments of 1972
- 12101-12213 Title II equal opportunity for individuals with disabilities

UNITED STATES CODE, TITLE 29

- 794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

- 2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
- 2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
- 6101-6107 Age Discrimination Act of 1975

CODE OF FEDERAL REGULATIONS, TITLE 28

- 35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

- 99.31 Disclosure of personally identifiable information
- 100.3 Prohibition of discrimination on basis of race, color or national origin
- 104.7 Designation of responsible employee for Section 504
- 106.8 Designation of responsible employee for Title IX

106.9 Notification of nondiscrimination on basis of sex

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567

Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Final Guidance Regarding Transgender Students, Privacy, and Facilities, March 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Dealing with Legal Matters Surrounding Students' Sexual Orientation and Gender Identity, 2004

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

Dear Colleague Letter: Transgender Students, May 2016

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, January 1999

WEB SITES

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

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

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

National School Boards Association: <http://www.nsba.org>

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

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CSBA Sample

Board Policy

Sexual Harassment

BP 5145.7

Students

The Governing Board is committed to maintaining a safe school environment that is free from harassment and discrimination. The Board prohibits, at school or at school-sponsored or school-related activities, sexual harassment targeted at any student by anyone. The Board also prohibits retaliatory behavior or action against any person who reports, files a complaint or testifies about, or otherwise supports a complainant in alleging sexual harassment.

The district strongly encourages any student who feels that he/she is being or has been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult who has experienced off-campus sexual harassment that has a continuing effect on campus to immediately contact his/her teacher, the principal, or any other available school employee. Any employee who receives a report or observes an incident of sexual harassment shall notify the principal or a district compliance officer. Once notified, the principal or compliance officer shall take the steps to investigate and address the allegation, as specified in the accompanying administrative regulation.

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

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy.

Instruction/Information

The Superintendent or designee shall ensure that all district students receive age-appropriate information on sexual harassment. Such instruction and information shall include:

1. What acts and behavior constitute sexual harassment, including the fact that sexual harassment could occur between people of the same sex and could involve sexual violence
2. A clear message that students do not have to endure sexual harassment under any circumstance

3. Encouragement to report observed incidents of sexual harassment even where the alleged victim of the harassment has not complained
4. A clear message that student safety is the district's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sexual harassment incident will be addressed separately and will not affect the manner in which the sexual harassment complaint will be received, investigated, or resolved
5. A clear message that, regardless of a complainant's noncompliance with the writing, timeline, or other formal filing requirements, every sexual harassment allegation that involves a student, whether as the complainant, respondent, or victim of the harassment, shall be investigated and prompt action shall be taken to stop any harassment, prevent recurrence, and address any continuing effect on students
6. Information about the district's procedure for investigating complaints and the person(s) to whom a report of sexual harassment should be made
7. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable, including the right to file a civil or criminal complaint while the district investigation of a sexual harassment complaint continues
8. A clear message that, when needed, the district will take interim measures to ensure a safe school environment for a student who is the complainant or victim of sexual harassment and/or other students during an investigation and that, to the extent possible, when such interim measures are taken, they shall not disadvantage the complainant or victim of the alleged harassment

Complaint Process and Disciplinary Actions

Sexual harassment complaints by and against students shall be investigated and resolved in accordance with law and district procedures specified in AR 1312.3 - Uniform Complaint Procedures. Principals are responsible for notifying students and parents/guardians that complaints of sexual harassment can be filed under AR 1312.3 and where to obtain a copy of the procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Upon investigation of a sexual harassment complaint, any student found to have engaged in sexual harassment or sexual violence in violation of this policy shall be subject to disciplinary action. For students in grades 4-12, disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.

(cf. 5144 - Discipline)

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

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Upon investigation of a sexual harassment complaint, any employee found to have engaged in sexual harassment or sexual violence toward any student shall have his/her employment terminated in accordance with law and the applicable collective bargaining agreement.

(cf. 4117.7 - Employment Status Report)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of sexual harassment to enable the district to monitor, address, and prevent repetitive harassing behavior in district schools.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

48900 Grounds for suspension or expulsion

48900.2 Additional grounds for suspension or expulsion; sexual harassment

48904 Liability of parent/guardian for willful student misconduct

48980 Notice at beginning of term

CIVIL CODE

51.9 Liability for sexual harassment; business, service and professional relationships

1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

12950.1 Sexual harassment training

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX, discrimination

UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

106.1-106.71 Nondiscrimination on the basis of sex in education programs

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130
Reese v. Jefferson School District, (2001, 9th Cir.) 208 F.3d 736
Davis v. Monroe County Board of Education, (1999) 526 U.S. 629
Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274
Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473
Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and

Gender-Nonconforming Students, Policy Brief, February 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

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

Dear Colleague Letter: Transgender Students, May 2016

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Questions and Answers on Title IX and Sexual Violence, April 2014

Dear Colleague Letter: Sexual Violence, April 4, 2011

Sexual Harassment: It's Not Academic, September 2008

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other
Students, or Third Parties, January 2001

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://www.ed.gov/about/offices/list/ocr>

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CSBA Sample

Board Policy

Hate-Motivated Behavior

BP 5145.9

Students

In order to create a safe learning environment for all students, the Governing Board desires to protect the right of every student to be free from hate-motivated behavior and will promote harmonious relationships among students so as to enable them to gain a true understanding of the civil rights and social responsibilities of people in society. The district prohibits discriminatory behavior or statements that degrade an individual on the basis of his/her actual or perceived race, ethnicity, culture, heritage, gender, sex, sexual orientation, physical/mental attributes, or religious beliefs or practices.

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

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5136 - Gangs)

(cf. 5137 - Positive School Climate)

(cf. 5141.52 - Suicide Prevention)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5147 - Dropout Prevention)

The following optional paragraph should be revised to reflect district practice.

The Superintendent or designee shall collaborate with regional programs and community organizations to promote safe environments for youth. These efforts shall be focused on providing an efficient use of district and community resources.

(cf. 1020 - Youth Services)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6020 - Parent Involvement)

The district shall provide age-appropriate instruction to help promote an understanding of and respect for human rights, diversity, and tolerance in a multicultural society and to provide strategies to manage conflicts constructively.

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 6142.3 - Civic Education)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6141.94 - History-Social Science Instruction)

The Superintendent or designee shall ensure that staff receive training on recognizing hate-motivated behavior and on strategies to help respond appropriately to such behavior.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Grievance Procedures

Any student who believes he/she is a victim of hate-motivated behavior shall immediately contact the Coordinator for Nondiscrimination/Principal. Upon receiving such a complaint, the Coordinator/Principal shall immediately investigate the complaint in accordance with school-level complaint process/grievance procedures as described in AR 5145.7 - Sexual Harassment. A student who has been found to have demonstrated hate-motivated behavior shall be subject to discipline in accordance with law, Board policy, and administrative regulation.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131- Conduct)

(cf. 5144 - Discipline)

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

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 5145.7 - Sexual Harassment)

Staff who receive notice of hate-motivated behavior or personally observe such behavior shall notify the Coordinator/Principal, Superintendent or designee, and/or law enforcement, as appropriate.

(cf. 3515.3 - District Police/Security Department)

(cf. 4158/4258/4358 - Employee Security)

As necessary, the district shall provide counseling, guidance, and support to students who are victims of hate-motivated behavior and to students who exhibit such behavior.

(cf. 6164.2 - Guidance/Counseling Services)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 School safety plans

48900.3 Suspension for hate violence

48900.4 Suspension or expulsion for threats or harassment

PENAL CODE

422.55 Definition of hate crime

422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform Complaint Procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

California Student Safety and Violence Prevention - Laws and Regulations, April 2004

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS & NATIONAL

ASSOCIATION OF ATTORNEYS GENERAL PUBLICATIONS

Protecting Students from Harassment and Hate Crime: A Guide for Schools, 1999

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Preventing Youth Hate Crimes: A Guide for Schools and Communities, 1997

WEB SITES

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

California Association of Human Relations Organizations: <http://www.cahro.org>

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

National Youth Violence Prevention Resource Center: <http://www.safeyouth.org>

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

U.S. Department of Justice, Community Relations Service: <http://www.usdoj.gov/crs>

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CSBA Sample

Board Policy

Athletic Competition

BP 6145.2

Instruction

The Governing Board recognizes that the district's athletic program constitutes an integral component of the educational program and helps to build a positive school climate. The athletic program also promotes the physical, social, and emotional well-being and character development of participating students. The athletic program shall be designed to meet students' interests and abilities and shall be varied in scope to attract wide participation.

(cf. 3541.1 - Transportation for School-Related Trips)

(cf. 5030 - Student Wellness)

(cf. 5137 - Positive School Climate)

(cf. 6142.7 - Physical Education and Activity)

(cf. 7110 - Facilities Master Plan)

All athletic teams shall be supervised by qualified coaches to ensure that student athletes receive appropriate instruction and guidance related to safety, health, sports skills, and sportsmanship. Athletic events shall be officiated by qualified personnel.

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

The Board encourages business and community support for district athletic programs, subject to applicable district policies and regulations governing advertisements and donations.

(cf. 1260 - Educational Foundation)

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 1325 - Advertising and Promotion)

(cf. 1700 - Relations Between Private Industry and the Schools)

(cf. 3290 - Gifts, Grants and Bequests)

Nondiscrimination and Equivalent Opportunities in the Athletic Program

The district's athletic program shall be free from discrimination and discriminatory practices prohibited by state and federal law. The Superintendent or designee shall ensure that equivalent athletic opportunities are provided for males and females.

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

Any complaint regarding the district's athletic program shall be filed in accordance with the

district's uniform complaint procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

California Interscholastic Federation

The Board maintains membership in the California Interscholastic Federation (CIF) and requires that interscholastic athletic activities be conducted in accordance with Board policy, administrative regulations, and CIF bylaws and rules. The Superintendent or designee shall have responsibility for the district's interscholastic athletic program, while the principal or designee at each participating school shall be responsible for site-level decisions, as appropriate.

Upon recommendation of the Superintendent, the Board shall annually designate an employee from each high school to serve as a representative to the local CIF league. Appointees shall represent the district in performing all duties required by the CIF league. In making this selection, the Board shall consider the employee's understanding of the district's goals for student learning and interscholastic and extracurricular activities, knowledge of the athletic programs, awareness of the implications of league decisions for the school and the district, and individual interpersonal communication and leadership skills.

The Superintendent or designee shall ensure that the district representatives to CIF report regularly to the Board on league, section, and statewide issues, as well as activities and prospective actions related to athletic programs.

(cf. 0500 - Accountability)

Student Eligibility

Eligibility requirements for participation in the district's interscholastic athletic program, including requirements pertaining to academic achievement and residency, shall be the same as those set by the district for participation in extracurricular and cocurricular activities.

(cf. 3530 - Risk Management/Insurance)

(cf. 5111.1 - District Residency)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

In addition, the Superintendent or designee shall ensure that students participating in interscholastic athletics governed by CIF satisfy CIF eligibility requirements.

Students shall not be charged a fee to participate in an athletic program.

(cf. 3260 - Fees and Charges)

Sportsmanship

The Board values the quality and integrity of the athletic program and the character development of student athletes. Student athletes, coaches, parents/guardians, spectators, and others are expected to demonstrate good sportsmanship, ethical conduct, and fair play during all athletic competitions. They shall also abide by the core principles of trustworthiness, respect, responsibility, fairness, caring, and good citizenship and the Codes of Conduct adopted by CIF.

Students and staff may be subject to disciplinary action for improper conduct.

(cf. 3515.2 - Disruptions)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.4 - Student Disturbances)

(cf. 5144 - Discipline)

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

(cf. 5144.2 - Suspension and Expulsion/Due Process (Individuals with Disabilities))

Health and Safety

The Board desires to give student health and safety the highest consideration in planning and conducting athletic activities.

Students shall have a medical clearance before participating in interscholastic athletic programs. Care shall be taken to ensure that all athletic trainings and competitions are conducted in a manner that will not overtax the physical capabilities of the participants. When appropriate, protective equipment shall be used to prevent or minimize injuries.

(cf. 5131.61 - Drug Testing)

(cf. 5131.63 - Steroids)

(cf. 5141.3 - Health Examinations)

(cf. 5141.6 - School Health Services)

(cf. 5141.7 - Sun Safety)

(cf. 5143 - Insurance)

Coaches and appropriate district employees shall take every possible precaution to ensure that athletic equipment is kept in safe and serviceable condition. The Superintendent or designee shall ensure that all athletic equipment is cleaned and inspected for safety before the beginning of each school year.

(cf. 5142 - Safety)

In the event that an injury occurs, the coach or other appropriate district employee shall observe universal precautions and shall remove the student athlete from the activity and/or seek medical treatment for the student as appropriate.

(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)

(cf. 4119.43/4219.43/4319.43 - Universal Precautions)

(cf. 5141 - Health Care and Emergencies)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.22 - Infectious Diseases)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

17578 Cleaning and sterilizing of football equipment

17580-17581 Football equipment

32221.5 Required insurance for athletic activities

33353-33353.5 California Interscholastic Federation; implementation of policies, insurance program

33354 California Department of Education authority over interscholastic athletics

35160.5 District policies; rules and regulations

35179 Interscholastic athletics

35179.5 Interscholastic athletics; limitation on full-contact practices

48850 Interscholastic athletics; students in foster care

48900 Grounds for suspension and expulsion

48930-48938 Student organizations

49020-49023 Athletic programs; legislative intent, equal opportunity

49030-49034 Performance-enhancing substances

49458 Health examinations, interscholastic athletic program

49475 Health and safety, concussions and head injuries

49700-49701 Education of children of military families

51242 Exemption from physical education for high school students in interscholastic athletic program

PENAL CODE

245.6 Hazing

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs, especially:

4920-4922 Nondiscrimination in intramural, interscholastic, and club activities

5531 Supervision of extracurricular activities of students

5590-5596 Employment of noncertificated coaches

UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness, Title IX

CODE OF FEDERAL REGULATIONS, TITLE 34

106.31 Nondiscrimination on the basis of sex in education programs or activities

106.33 Comparable facilities

106.41 Nondiscrimination in athletic programs

COURT DECISIONS

Mansourian v. Regents of University of California, (2010) 594 F. 3d 1095

Kahn v. East Side Union High School District, (2004) 31 Cal. 4th 990t

McCormick v. School District of Mamaroneck, (2004) 370 F.3d 275

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

CSBA PUBLICATIONS

Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities and Facilities, March 2014

Student Fees Litigation Update, Education Legal Alliance Advisory, May 20, 2011

A School Board Member's Guide to CIF and Interscholastic Sports, 1997

CALIFORNIA INTERSCHOLASTIC FEDERATION PUBLICATIONS

Guidelines for Gender Identity Participation

California Interscholastic Federation Constitution and Bylaws

A Guide to Equity in Athletics

Acute Concussion Evaluation (ACE) Care Plan, 2006

Pursuing Victory with Honor, 1999

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Heads Up: Concussion in High School Sports, Tool Kit, June 2010

Heads Up: Concussion in Youth Sports, Tool Kit, July 2007

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

Intercollegiate Athletics Policy Clarification: The Three-Part Test - Part Three, Dear Colleague letter, April 20, 2010

WEB SITES

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

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

California Interscholastic Federation: <http://www.cifstate.org>

Centers for Disease Control and Prevention, Concussion Resources:

<http://www.cdc.gov/concussion>

National Federation of State High School Associations: <http://www.nfhs.org>

National Operating Committee on Standards for Athletic Equipment: <http://www.nocsae.org>

U.S. Anti-Doping Agency: <http://www.usada.org>

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

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CSBA Sample

Board Policy

Extracurricular And Cocurricular Activities

BP 6145

Instruction

The Governing Board recognizes that extracurricular and cocurricular activities enrich the educational and social development of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

(cf. 1330 - Use of School Facilities)
(cf. 5137 - Positive School Climate)
(cf. 6145.2 - Athletic Competition)
(cf. 5148.2 - Before/After School Programs)

No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. (5 CCR 4925)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)
(cf. 6145.5 - Student Organizations and Equal Access)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Unless specifically authorized by law, no fee shall be charged to students for participation in extracurricular and cocurricular activities related to the educational program, including materials or equipment related to the activity.

(cf. 3260 - Fees and Charges)
(cf. 3452 - Student Activity Funds)

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7-12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale in all enrolled classes
2. Maintenance of minimum progress toward meeting high school graduation requirements

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6162.52 - High School Exit Examination)

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

Any decision regarding the eligibility of any child in foster care or a child of an active duty military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5144 - Discipline)

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

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Annual Policy Review

The Board shall annually review this policy and implementing regulations.

Legal Reference:

EDUCATION CODE

35145 Public meetings

35160.5 District policy rules and regulations; requirements; matters subject to regulation

35179 Interscholastic athletics; associations or consortia

35181 Students' responsibilities

48850 Participation of foster youth in extracurricular activities and interscholastic sports

48930-48938 Student organizations

49024 Activity Supervisor Clearance Certificate

49700-49704 Education of children of military families

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

5531 Supervision of extracurricular activities of pupils

UNITED STATES CODE, TITLE 42

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

COURT DECISIONS

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

CSBA PUBLICATIONS

Student Fees Litigation Update, ELA Advisory, May 20, 2011

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits, or Other Charges, Fiscal Management Advisory 11-01, November 9, 2011

CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE

Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

COMMISSION ON TEACHER CREDENTIALING CODED CORRESPONDENCE

10-11 Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), July 20, 2010

WEB SITES

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

California Association of Directors of Activities: <http://www.cadal.org>

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

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

CSBA Sample

Administrative Regulation

Uniform Complaint Procedures

AR 1312.3

Community Relations

Except as the Governing Board may otherwise specifically provide in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment as the responsible employee to handle complaints regarding unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). The individual(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

Superintendent
(title or position)

370 N. Evans Road, Tipton CA., 93272
(address)

559-752-4213
(telephone number)

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent, if applicable, if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which he/she has a bias or conflict of interest that would prohibit him/her from fairly investigating or resolving the

complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall include current state and federal laws and regulations governing the program, applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), applicable standards for reaching decisions on complaints, and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)
(cf. 9124 - Attorney)

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the result of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

The Superintendent or designee shall annually provide written notification of the district's UCP, including information regarding unlawful student fees, local control and accountability plan (LCAP) requirements, and requirements related to the educational rights of foster youth and homeless students, to students, employees, parents/guardians, the district advisory committee, school advisory committees, appropriate private school officials or representatives, and other interested parties. (Education Code 262.3, 48853, 48853.5, 49013, 49069.5, 51225.1, 51225.2, 52075; 5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 1220 - Citizen Advisory Committees)
(cf. 3260 - Fees and Charges)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)

The annual notification and complete contact information of the compliance officer(s) may be posted on the district web site and, if available, provided through district-supported social media.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

The notice shall:

1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints
2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal antidiscrimination laws, if applicable
3. Advise the complainant of the appeal process, including, if applicable, the complainant's right to take a complaint directly to the California Department of Education (CDE) or to pursue remedies before civil courts or other public agencies, such as the U.S. Department of Education's Office for Civil Rights (OCR) in cases involving unlawful discrimination (such as discriminatory harassment, intimidation, or bullying).
4. Include statements that:
 - a. The district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.
 - b. The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.
 - c. A complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.
 - d. Complaints should be filed in writing and signed by the complainant. If a complainant is

unable to put his/her complaint in writing, for example, due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of the complaint.

e. If a complaint is not filed in writing but the district receives notice of any allegation that is subject to the UCP, the district shall take affirmative steps to investigate and address the allegations, in a manner appropriate to the particular circumstances.

If the allegation involves retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) and the investigation reveals that discrimination has occurred, the district will take steps to prevent recurrence of discrimination and correct its discriminatory effects on the complainant, and on others, if appropriate.

f. A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities.

g. The Board is required to adopt and annually update the LCAP in a manner that includes meaningful engagement of parents/guardians, students, and other stakeholders in the development and/or review of the LCAP.

h. A foster youth shall receive information about educational rights related to his/her educational placement, enrollment in and checkout from school, as well as the responsibilities of the district liaison for foster youth to ensure and facilitate these requirements and to assist the student in ensuring proper transfer of his/her credits, records, and grades when he/she transfers between schools or between the district and another district.

i. A foster youth or homeless student who transfers into a district high school or between district high schools shall be notified of the district's responsibility to:

(1) Accept any coursework or part of the coursework that the student has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency, and to issue full or partial credit for the coursework completed

(2) Not require the student to retake any course or a portion of a course which he/she has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency

(3) If the student has completed his/her second year of high school before the transfer, provide the student information about district-adopted coursework and Board-imposed graduation requirements from which he/she may be exempted pursuant to Education Code 51225.1

j. The complainant has a right to appeal the district's decision to the CDE by filing a written appeal within 15 calendar days of receiving the district's decision.

In any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the respondent also shall have the right to file an appeal with the CDE

in the same manner as the complainant, if he/she is dissatisfied with the district's decision.

k. The appeal to the CDE must include a copy of the complaint filed with the district and a copy of the district's decision.

l. Copies of the district's UCP are available free of charge.

District Responsibilities

All UCP-related complaints shall be investigated and resolved within 60 calendar days of the district's receipt of the complaint unless the complainant agrees in writing to an extension of the timeline. (5 CCR 4631)

For complaints alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the district shall inform the respondent when the complainant agrees to an extension of the timeline for investigating and resolving the complaint.

The compliance officer shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

All parties involved in the allegations shall be notified when a complaint is filed and when a decision or ruling is made. However, the compliance officer shall keep all complaints or allegations of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) confidential except when disclosure is necessary to carry out the investigation, take subsequent corrective action, conduct ongoing monitoring, or maintain the integrity of the process. (5 CCR 4630, 4964)

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs may be filed by any individual, public agency, or organization. (5 CCR 4630)

2. Any complaint alleging noncompliance with law regarding the prohibition against

requiring students to pay student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. However, any such complaint shall be filed no later than one year from the date the alleged violation occurred. (Education Code 49013, 52075; 5 CCR 4630)

3. A complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) may be filed only by a person who alleges that he/she personally suffered the unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subjected to it. The complaint shall be initiated no later than six months from the date when the alleged unlawful discrimination occurred, or six months from the date when the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)

4. When a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

5. When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) or the alleged victim, when he/she is not the complainant, requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after the compliance officer receives the complaint, he/she may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed to through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or his/her representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or his/her representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. He/she shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform both parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Similarly, a respondent's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

The compliance officer shall apply a "preponderance of the evidence" standard in determining the veracity of the factual allegations in a complaint. This standard is met if the allegation is more likely to be true than not.

Report of Findings

OPTION 1:

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant, and respondent if there is one, a written report, as described in the section "Final Written Decision" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

OPTION 2:

Unless extended by written agreement with the complainant, a final decision shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Final Written Decision" below. If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five business days, file his/her complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

In resolving any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), the respondent also shall be sent the district's decision and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

Final Written Decision

The district's decision on how it will resolve the complaint shall be in writing and shall be sent to the complainant and respondent. (5 CCR 4631)

In consultation with district legal counsel, information about the relevant part of a decision may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the decision or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), notice of the district's decision to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved attends a school at which 15 percent or more of the students speak a single primary language other than English, then the decision shall also be translated into that language. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

For all complaints, the decision shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:
 - a. Statements made by any witnesses
 - b. The relative credibility of the individuals involved
 - c. How the complaining individual reacted to the incident
 - d. Any documentary or other evidence relating to the alleged conduct
 - e. Past instances of similar conduct by any alleged offenders
 - f. Past false allegations made by the complainant
2. The conclusion(s) of law
3. Disposition of the complaint
4. Rationale for such disposition

For complaints of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.

The determination of whether a hostile environment exists may involve consideration of the following:

- a. How the misconduct affected one or more students' education
 - b. The type, frequency, and duration of the misconduct
 - c. The relationship between the alleged victim(s) and offender(s)
 - d. The number of persons engaged in the conduct and at whom the conduct was directed
 - e. The size of the school, location of the incidents, and context in which they occurred
 - f. Other incidents at the school involving different individuals
5. Corrective action(s), including any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5 CCR 4600

For complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the decision may, as required by law, include:

- a. The corrective actions imposed on the respondent
 - b. Individual remedies offered or provided to the complainant or another person who was the subject of the complaint, but this information should not be shared with the respondent.
 - c. Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence
6. Notice of the complainant's and respondent's right to appeal the district's decision to the CDE within 15 calendar days, and procedures to be followed for initiating such an appeal

The decision may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

For complaints alleging unlawful discrimination based on state law (such as discriminatory harassment, intimidation, and bullying), the decision shall also include a notice to the complainant that:

1. He/she may pursue available civil law remedies outside of the district's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with the CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender,

disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation
9. Determination of whether any past actions of the victim that resulted in discipline were related to the treatment the victim received and described in the complaint

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others

4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or co-curricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), that the district does not tolerate it, and how to report and respond to it.

If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges, physical education instructional minutes for students in elementary schools, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51223, 52075)

For complaints alleging noncompliance with the laws regarding student fees, the district shall attempt in good faith, by engaging in reasonable efforts, to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's final written decision may file an appeal in writing with the CDE within 15 calendar days of receiving the district's decision. (Education Code 222, 48853, 48853.5, 49013, 49069.5, 51223, 51225.1, 51225.2, 51228.3, 52075; 5 CCR 4632)

When a respondent in any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) is dissatisfied with the district's final written decision, he/she, in the same manner as the complainant, may file an appeal with the CDE.

The complainant or respondent shall specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the district's decision. (5 CCR 4632)

Upon notification by the CDE that the complainant or respondent has appealed the district's decision, the Superintendent or designee shall forward the following documents to the CDE: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the written decision
3. A summary of the nature and extent of the investigation conducted by the district, if not covered by the decision
4. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
5. A report of any action taken to resolve the complaint
6. A copy of the district's uniform complaint procedures
7. Other relevant information requested by the CDE

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CSBA Sample

Administrative Regulation

Nondiscrimination/Harassment

AR 5145.3

Students

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws, including Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Age Discrimination Act of 1975, and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, pregnancy, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Superintendent
(title or position)

370 N. Evans Road, Tipton CA., 93272
(address)

559-752-4213
(telephone number)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public, posting them on the district's web site and other prominent locations and providing easy access to them through district-supported social media, when available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

2. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior. (Education Code 234.1)

3. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students, including transgender and gender-nonconforming students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.

(cf. 5145.6 - Parental Notifications)

4. The Superintendent or designee shall ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

5. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students, including transgender and gender-nonconforming students.

(cf. 1240 - Volunteer Assistance)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

6. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

7. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students' privacy rights and ensure their safety from threatened or potentially discriminatory behavior.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti

(cf. 5131.5 - Vandalism and Graffiti)

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond

3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination

4. Consistent with the laws regarding the confidentiality of student and personnel records, communicating the school's response to students, parents/guardians, and the community

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

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

(cf. 5125 - Student Records)

5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that he/she knew was not true

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5144 - Discipline)

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

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Process for Initiating and Responding to Complaints

Any student who feels that he/she has been subjected to unlawful discrimination described above or in district policy is strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, any student who observes any such incident is strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a verbal report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, he/she shall make a note of the report and encourage the student or parent/guardian to file the complaint in writing, pursuant to the provisions in AR 1312.3 - Uniform Complaint Procedures. Once notified verbally or in writing, the principal or compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Transgender and Gender-Nonconforming Students

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense of his/her gender, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Transgender student means a student whose gender identity is different from the gender he/she was assigned at birth.

Regardless of whether they are sexual in nature, acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment are prohibited. Examples of types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with his/her gender identity
2. Disciplining or disparaging a student or excluding him/her from participating in activities for behavior or appearance that is consistent with his/her gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the bathroom that corresponds to his/her gender identity
4. Taunting a student because he/she participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's transgender status to individuals who do not have a legitimate need for the information, without the student's consent
6. Use of gender-specific slurs
7. Physical assault of a student motivated by hostility toward him/her because of his/her gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) shall be used to report and resolve complaints alleging discrimination against transgender and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that transgender and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

1. Right to privacy: A student's transgender or gender-nonconforming status is his/her private information and the district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's transgender or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless he/she is required to disclose or report the student's information pursuant to this procedure, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to his/her status as a transgender or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's transgender or gender-nonconformity status or gender identity or gender expression to his/her parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

2. Determining a Student's Gender Identity: The compliance officer shall accept the student's assertion of his/her gender identity and begin to treat the student consistent with his/her gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.

3. Addressing a Student's Transition Needs: The compliance officer shall arrange a meeting with the student and, if appropriate, his/her parents/guardians to identify and develop strategies for ensuring that the student's access to education programs and activities is maintained. The meeting shall discuss the transgender or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to his/her status as a transgender or gender-nonconforming individual, so that prompt action could be taken to address it.

Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting his/her educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, access to a staff member's office, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because he/she is transgender or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with his/her gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with his/her gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

(cf. 7110 - Facilities Master Plan)

5. **Student Records:** A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed pursuant to a court order. However, at the written request of a student or, if appropriate, his/her parents/guardians, the district shall use the student's preferred name and pronouns consistent with his/her gender identity on all other district-related documents. Such preferred name may be added to the student's record and official documents as permitted by law.

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

6. **Names and Pronouns:** If a student so chooses, district personnel shall be required to address the student by a name and the pronouns consistent with his/her gender identity, without the necessity of a court order or a change to his/her official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns shall not constitute a violation of this administrative regulation or the accompanying district policy.

7. **Uniforms/Dress Code:** A student has the right to dress in a manner consistent with his/her gender identity, subject to any dress code adopted on a school site.

CSBA Sample

Administrative Regulation

Sexual Harassment

AR 5145.7

Students

The district designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 and California Education Code 234.1, as well as to investigate and resolve sexual harassment complaints under AR 1312.3 - Uniform Complaint Procedures. The coordinator/compliance officer(s) may be contacted at:

Superintendent
(title or position)

370 N. Evans Road, Tipton CA., 93272
(address)

559-752-4213
(telephone number)

(cf. 1312.3 - Uniform Complaint Procedures)

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the educational setting, under any of the following conditions: (Education Code 212.5; 5 CCR 4916)

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress.
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student.
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment.
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any district program or activity.

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

Examples of types of conduct which are prohibited in the district and which may constitute sexual harassment include, but are not limited to:

1. Unwelcome leering, sexual flirtations, or propositions
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions
3. Graphic verbal comments about an individual's body or overly personal conversation
4. Sexual jokes, derogatory posters, notes, stories, cartoons, drawings, pictures, obscene gestures, or computer-generated images of a sexual nature
5. Spreading sexual rumors
6. Teasing or sexual remarks about students enrolled in a predominantly single-sex class
7. Massaging, grabbing, fondling, stroking, or brushing the body
8. Touching an individual's body or clothes in a sexual way
9. Impeding or blocking movements or any physical interference with school activities when directed at an individual on the basis of sex
10. Displaying sexually suggestive objects
11. Sexual assault, sexual battery, or sexual coercion
12. Electronic communications containing comments, words, or images described above

Any prohibited conduct that occurs off campus or outside of school-related or school-sponsored programs or activities will be regarded as sexual harassment in violation of district policy if it has a continuing effect on or creates a hostile school environment for the complainant or victim of the conduct.

Reporting Process and Complaint Investigation and Resolution

Any student who believes that he/she has been subjected to sexual harassment by another student, an employee, or a third party or who has witnessed sexual harassment is strongly encouraged to report the incident to his/her teacher, the principal, or any other available school employee. Within one school day of receiving such a report, the school employee shall forward the report to the principal or the district's compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report his/her observation to the principal or a district compliance officer. The employee shall take these actions, whether or not the alleged victim files a complaint.

When a report or complaint of sexual harassment involves off-campus conduct, the principal shall assess whether the conduct may create or contribute to the creation of a hostile school environment. If he/she determines that a hostile environment may be created, the complaint shall be investigated and resolved in the same manner as if the prohibited conduct occurred at school.

When a verbal or informal report of sexual harassment is submitted, the principal or compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with the district's uniform complaint procedures. Regardless of whether a formal complaint is filed, the principal or compliance officer shall take steps to investigate the allegations and, if sexual harassment is found, shall take prompt action to stop it, prevent recurrence, and address any continuing effects.

If a complaint of sexual harassment is initially submitted to the principal, he/she shall, within two school days, forward the report to the compliance officer to initiate investigation of the complaint. The compliance officer shall contact the complainant and investigate and resolve the complaint in accordance with law and district procedures specified in AR 1312.3.

In investigating a sexual harassment complaint, evidence of past sexual relationships of the victim shall not be considered, except to the extent that such evidence may relate to the victim's prior relationship with the respondent.

In any case of sexual harassment involving the principal, compliance officer, or any other person to whom the incident would ordinarily be reported or filed, the report may instead be submitted to the Superintendent or designee who shall determine who will investigate the complaint.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Confidentiality

All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 CCR 4964)

However, when a complainant or victim of sexual harassment notifies the district of the harassment but requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the harassment or take other necessary action. When honoring a request for confidentiality, the district will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.

When a complainant or victim of sexual harassment notifies the district of the harassment but requests that the district not pursue an investigation, the district will determine whether or not it can honor such a request while still providing a safe and nondiscriminatory environment for all students.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)

Response Pending Investigation

When an incident of sexual harassment is reported, the principal or designee, in consultation with the compliance officer, shall determine whether interim measures are necessary pending the results of the investigation. The principal/designee or compliance officer shall take immediate measures necessary to stop the harassment and protect students and/or ensure their access to the educational program. To the extent possible, such interim measures shall not disadvantage the complainant or victim of the alleged harassment. Interim measures may include placing the individuals involved in separate classes or transferring a student to a class taught by a different teacher, in accordance with law and Board policy. The school should notify the individual who was harassed of his/her options to avoid contact with the alleged harasser and allow the complainant to change academic and extracurricular arrangements as appropriate. The school should also ensure that the complainant is aware of the resources and assistance, such as counseling, that are available to him/her. As appropriate, such actions shall be considered even when a student chooses to not file a formal complaint or the sexual harassment occurs off school grounds or outside school-sponsored or school-related programs or activities.

Notifications

A copy of the district's sexual harassment policy and regulation shall:

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year (Education Code 48980; 5 CCR 4917)

(cf. 5145.6 - Parental Notifications)

2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)

A copy of the district's sexual harassment policy and regulation shall be posted on district and school web sites and, when available, on district-supported social media.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester, or summer session (Education Code 231.5)

4. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)

5. Be included in the student handbook

6. Be provided to employees and employee organizations

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CSBA Sample

Administrative Regulation

Athletic Competition

AR 6145.2

Instruction

Nondiscrimination and Equivalent Opportunities in the Athletic Program

No student shall be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural, or club athletics on the basis of actual or perceived sex, sexual orientation, gender, gender identity, gender expression, ethnic group identification, race, ancestry, national origin, religion, color, mental or physical disability, or any other basis specified in law. (Education Code 220, 221.5, 230; 5 CCR 4920; 34 CFR 106.41)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee may provide single-sex teams when selection for the teams is based on competitive skills. (5 CCR 4921; 34 CFR 106.41)

Each student shall be allowed to participate in any single-sex athletic program or activity consistent with his/her gender identity and for which he/she is otherwise eligible to participate, irrespective of the gender listed on the student's records. (Education Code 221.5)

(cf. 5125 - Student Records)

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out and compete with the team. The same standards for eligibility shall be applied to every student trying out for the team, regardless of sex, sexual orientation, gender, gender identity, gender expression, or other protected group status. (5 CCR 4921; 34 CFR 106.41)

The Superintendent or designee shall ensure that equivalent opportunities are available to both sexes in athletic programs by considering, among other factors: (5 CCR 4922; 34 CFR 106.41)

1. Whether the offered selection of sports and levels of competition effectively accommodate the interests and abilities of both sexes

The athletic program may be found to effectively accommodate the interests and abilities of both sexes using any one of the following tests: (Education Code 230)

- a. Whether the interscholastic-level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments
 - b. Where the members of one sex have been and are underrepresented among interscholastic athletes, whether the district can show a history and a continuing practice of program expansion that is demonstrably responsive to the developing interests and abilities of the members of that sex
 - c. Where the members of one sex are underrepresented among interscholastic athletes and the district cannot show a history and continuing practice of program expansion as required in item #b above, whether the district can demonstrate that the interests and abilities of the members of that sex have been fully and effectively accommodated by the present program
2. The provision and maintenance of equipment and supplies
 3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices
 4. Travel and per diem allowances
 5. Opportunities to receive coaching and academic tutoring
 6. Assignment and compensation of coaches and tutors
 7. Provision of locker rooms, practice facilities, and competitive facilities
 8. Provision of medical and training facilities and services
 9. Provision of housing and dining facilities and services
 10. Publicity
 11. Provision of necessary funds

Beginning with the 2015-16 school year and every year thereafter, each school that offers competitive athletics shall post the following information on its school web site, or on the district web site if the school does not have a web site, at the end of the school year: (Education Code 221.9)

1. The total enrollment of the school, classified by gender
2. The number of students enrolled at the school who participate in competitive athletics, classified by gender
3. The number of boys' and girls' teams, classified by sport and by competition level

(cf. 1113 - District and School Web Sites)

The data reported for items #1-3 above shall reflect the total number of players on a team roster on the official first day of competition. The materials used to compile this information shall be retained by the school for at least three years after the information is posted on the web site. (Education Code 221.9)

(cf. 3580 - District Records)

Health and Safety

The Superintendent or designee shall annually distribute to student athletes and their parents/guardians an information sheet on concussions and head injuries. The student and parent/guardian shall sign and return the information sheet before the student's initiating practice or competition. (Education Code 49475)

(cf. 5145.6 - Parental Notifications)

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day. The student shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider trained in the management of concussions and receives the health care provider's written clearance to return to the activity. If the health care provider determines that the athlete sustained a concussion or a head injury, the athlete shall also complete a graduated return-to-play protocol of no less than seven days in duration under the supervision of a licensed health care provider. (Education Code 49475)

The Superintendent or designee shall notify the student's parent/guardian of the date, time, and extent of any injury suffered by the student and any actions taken to treat the student.

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding concussion symptoms, prevention, and appropriate response.

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

A middle school or high school football team shall not hold a full-contact practice during the off-season and shall not conduct more than two full-contact practices per week during the preseason and regular season (from 30 days before the commencement of the regular season until the completion of the final interscholastic football game of that season). In addition, the full-contact portion of a practice shall not exceed 90 minutes in any single day. For these purposes, full-contact practice means a practice where drills or live action is conducted that involves collisions at game speed, where players execute tackles and other activity that is typical of an actual tackle football game. (Education Code 35179.5)

Parental Notifications

Before a student participates in interscholastic athletic activities, the Superintendent or designee shall send a notice to the student's parents/guardians which:

1. Contains information about the procedures for filing a discrimination complaint that arises out of an interscholastic athletic activity, including the name of the district's Title IX Coordinator

(cf. 1312.3 - Uniform Complaint Procedures)

2. Includes a copy of students' Title IX rights pursuant to Education Code 221.8

3. Explains that there is an element of risk associated with all athletic competitions and that the district cannot guarantee that students will not be injured, despite a commitment to every participant's health and welfare

(cf. 3530 - Risk Management/Insurance)

4. Provides information about insurance protection pursuant to Education Code 32221.5

(cf. 5143 - Insurance)

5. Requests parental permission for the student to participate in the program and, if appropriate, be transported by the district to and from competitions

(cf. 3541.1 - Transportation for School-Related Trips)

6. States the district's expectation that students adhere strictly to all safety rules, regulations, and instructions, as well as rules and guidelines related to conduct and sportsmanship

(cf. 5144 - Discipline)

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

7. Includes a copy of the local California Interscholastic Federation (CIF) league rules

8. Includes information about the CIF bylaw and district policy requiring any student athlete and his/her parent/guardian to sign a statement that the student will not use steroids or dietary supplements banned by the U.S. Anti-Doping Agency

(cf. 5131.63 - Steroids)

(2/14 12/14) 10/15

CSBA Sample

Administrative Regulation

Extracurricular And Cocurricular Activities

AR 6145

Instruction

Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)

1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:
 - a. The program is supervised or financed by the school district.
 - b. Students participating in the program represent the school district.
 - c. Students exercise some degree of freedom in the selection, planning, or control of the program.
 - d. The program includes both preparation for performance and performance before an audience or spectators.
2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.

(cf. 6143 - Courses of Study)

2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student

attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5)

(cf. 5113 - Absences and Excuses)

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parent/guardian.

Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a district-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)

(cf. 1240 - Volunteer Assistance)

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

(12/90 11/01) 3/12

5. FINANCE: Action items:

5.1 Vendor Payments

APY Input List

Tipton Elementary School District

DISTRICT: 53FISCAL YEAR: 2017COMMENTS:

BOARD MEETING JANUARY 10, 2017

Items in Status:

<u>Vendor</u>	<u>Ref RefNo</u>	<u>InvoiceDate</u>	<u>InvoiceNo</u>	<u>AccountCode</u>	<u>Amount</u>
13036 AMERICAN FIDELITY	170629	11/30/2016 12:00:00 AM	MCP 23075 NOV LTD	010-00000-0-00000-00000-95024-0	\$353.56
12788 ARAMARK UNIFORM SERVICES INC	170626	11/24/2016 12:00:00 AM	601193717	010-00000-0-00000-81000-55000-0	\$192.50
12788 ARAMARK UNIFORM SERVICES INC	170652	12/1/2016 12:00:00 AM	601201031	010-00000-0-00000-81000-55000-0	\$197.86
012788 ARAMARK UNIFORM SERVICES INC	PV-170680	12/8/2016 12:00:00 AM	601208406	010-00000-0-00000-81000-55000-0	\$209.75
012788 ARAMARK UNIFORM SERVICES INC	PV-170682	12/15/2016 12:00:00 AM	601215674	010-00000-0-00000-81000-55000-0	\$206.40
13905 AT&T	170651	11/20/2016 12:00:00 AM	000008902030	010-00000-0-00000-82000-59000-0	\$5,344.81
014101 B&B PEST CONTROL SERVICE	PV-170683	11/23/2016 12:00:00 AM	01-TTP-12	010-00000-0-00000-81000-55000-0	\$170.00
014090 BLACKBOARD INC.	PV-170721	12/19/2016 12:00:00 AM	1251086	010-07200-0-11100-10000-53000-0	\$1,567.50
013592 CENTRAL TULARE COUNTY SCHOOL	PV-170713	12/14/2016 12:00:00 AM	LIAB/JPA 21	010-00000-0-00000-72000-54500-0	\$11,351.00
014141 CHRISTIAN VALENCIA	PV-170684	12/21/2016 12:00:00 AM	FIRST AID CLASS REIM	010-07230-0-00000-36000-43000-0	\$35.00
12602 COLSON AUTO PARTS	170631	11/22/2016 12:00:00 AM	840842	010-07230-0-00000-36000-43000-0	\$104.80
012602 COLSON AUTO PARTS	PV-170685	12/6/2016 12:00:00 AM	842470	010-07230-0-00000-36000-43000-0	\$18.89
012602 COLSON AUTO PARTS	PV-170686	12/6/2016 12:00:00 AM	842444	010-07230-0-00000-36000-43000-0	\$21.60
013459 DELL MARKETING L.P.	PV-170687	12/21/2016 12:00:00 AM	10134163594	010-07200-0-11100-10000-43000-0	\$18.35
013459 DELL MARKETING L.P.	PV-170688	12/15/2016 12:00:00 AM	10135024631	010-07200-0-11100-10000-43000-0	\$606.66
13920 DESIREE HEINKS	170630	11/30/2016 12:00:00 AM	LOTTERY REIMB.	010-11000-0-11100-10000-43000-0	\$100.00
13831 F & M BANK VISA-ASES sports supplies	170647	11/30/2016 12:00:00 AM	4330811040007869	010-60100-0-11100-10000-43000-0	\$361.08
13831 F & M BANK VISA-Classroom Books	170647	11/30/2016 12:00:00 AM	4330811040007869	010-07200-0-11100-10000-43000-0	\$278.72
13831 F & M BANK VISA-Finance Charge	170647	11/30/2016 12:00:00 AM	4330811040007869	010-00000-0-00000-72000-58000-0	\$17.58
13831 F & M BANK VISA-Handheld mic	170647	11/30/2016 12:00:00 AM	4330811040007869	010-00000-0-11100-10000-43000-0	\$178.15
13831 F & M BANK VISA-Math Balance Scales	170647	11/30/2016 12:00:00 AM	4330811040007869	010-07200-0-11100-10000-43000-0	\$151.12
13831 F & M BANK VISA-sports clocks	170647	11/30/2016 12:00:00 AM	4330811040007869	010-07200-0-11100-10000-43000-0	\$328.10
013831 F & M BANK VISA-Stem Supplies	PV-170691	12/21/2016 12:00:00 AM	4330811040007877	010-07200-0-11100-10000-43000-0	\$143.22
013831 F & M BANK VISA-Stock Award Tags/Chains	PV-170689	12/21/2016 12:00:00 AM	4330811040007885	010-00000-0-11100-10000-43000-0	\$744.50
14102 FOLLETT SCHOOL SOLUTIONS, INC.	170635	11/18/2016 12:00:00 AM	503083F-2	010-07200-0-11100-10000-43000-0	\$60.13
013752 GLORIA ALVAREZ	PV-170692	12/21/2016 12:00:00 AM	LCAP Reimb.	010-07200-0-11100-10000-43000-0	\$39.06
014164 IEC POWER LLC	PV-170720	12/9/2016 12:00:00 AM	TESD-OM-INV15	010-99900-0-00000-81000-58000-0	\$2,387.03
13961 LOWE'S	170656	12/3/2016 12:00:00 AM	8601	010-81500-0-00000-81000-43000-0	\$245.32
13961 LOWE'S	170657	12/1/2016 12:00:00 AM	7295	010-81500-0-00000-81000-43000-0	\$142.99
013961 LOWE'S	PV-170695	12/21/2016 12:00:00 AM	902453	010-81500-0-00000-81000-43000-0	\$48.33
13961 LOWE'S	170636	11/21/2016 12:00:00 AM	8028	010-81500-0-00000-81000-43000-0	\$83.68
012270 LOZANO SMITH	PV-170690	12/12/2016 12:00:00 AM	2016526	010-00000-0-00000-71000-58000-0	\$666.22
014254 MARIO GARCIA	PV-170696	12/21/2016 12:00:00 AM	First Aid Class Reim	010-07230-0-00000-36000-58000-0	\$35.00
014092 MEDICAL BILLING TECH, INC.	PV-170697	10/3/2016 12:00:00 AM	AR-20219	010-56400-0-11100-10000-58000-0	\$66.40
13882 MOBILE MODULAR MGT. CORP.	170658	11/30/2016 12:00:00 AM	1180711	010-00000-0-00000-81000-56000-0	\$474.00
13882 MOBILE MODULAR MGT. CORP.	170659	11/30/2016 12:00:00 AM	1180712	010-00000-0-00000-81000-56000-0	\$474.00
13882 MOBILE MODULAR MGT. CORP.	170660	11/30/2016 12:00:00 AM	1181157	010-00000-0-00000-81000-56000-0	\$433.00
12836 OFFICE DEPOT, INC.	170661	12/8/2016 12:00:00 AM	MULT-INV	010-11000-0-11100-10000-43000-0	\$407.92

012836 OFFICE DEPOT, INC.	PV-170700	12/21/2016 12:00:00 AM	MULTI-INV	010-11000-0-11100-10000-43000-0	\$1,824.59
12836 OFFICE DEPOT, INC.	170637	11/30/2016 12:00:00 AM	MULTI-INV	010-11000-0-11100-10000-43000-0	\$536.45
013214 PEARSON EDUCATION	PV-170698	11/14/2016 12:00:00 AM	4024856770	010-07200-0-11100-10000-43000-0	\$48.37
14179 PITNEY BOWES	170640	11/30/2016 12:00:00 AM	8000-9090-0896-7114	010-00000-0-00000-72000-59000-0	\$3.87
12434 SCHOLASTIC INC	170671	11/28/2016 12:00:00 AM	14228351	010-07200-0-11100-10000-43000-0	\$43.35
12434 SCHOLASTIC INC	170672	11/28/2016 12:00:00 AM	14228351	010-07200-0-11100-10000-43000-0	\$4.28
012434 SCHOLASTIC INC	PV-170704	12/3/2016 12:00:00 AM	14260803	010-07200-0-11100-10000-43000-0	\$47.63
12434 SCHOLASTIC INC	170644	8/5/2016 12:00:00 AM	13546011	010-07200-0-11100-10000-43000-0	\$8.83
012434 SCHOLASTIC INC	PV-170701	11/28/2016 12:00:00 AM	14228262	010-30100-0-11100-10000-43000-0	\$6.46
12434 SCHOLASTIC INC	170643	10/14/2016 12:00:00 AM	13978666	010-30100-0-11100-10000-43000-0	\$2,991.33
13969 SCHOOL SERVICES OF CALIF., INC	170642	11/16/2016 12:00:00 AM	W092663-IN	010-00000-0-00000-72000-52000-0	\$205.00
14111 SISC	170665	12/8/2016 12:00:00 AM	DEC 2016 HW ACTIVE	010-00000-0-00000-00000-95024-0	\$59,764.29
14111 SISC	170663	12/8/2016 12:00:00 AM	DEC 2016 HW RETIRE	010-00000-0-00000-00000-95028-0	\$4,431.20
14111 SISC	170664	12/8/2016 12:00:00 AM	DEC 2016 HW BOARD	010-00000-0-00000-71000-34020-0	\$6,627.40
5383 SOUTHERN CALIF EDISON CO	170641	11/30/2016 12:00:00 AM	NOV 2016 SCE	010-99900-0-00000-81000-55000-0	\$3,825.87
013902 SOUTHWEST SCH. & OFFICE SUPPLY	PV-170702	12/13/2016 12:00:00 AM	PINV0222916	010-00000-0-11100-10000-43000-0	\$301.75
013902 SOUTHWEST SCH. & OFFICE SUPPLY	PV-170705	12/13/2016 12:00:00 AM	PINV0222930	010-00000-0-11100-10000-43000-0	\$64.80
14197 Stanton Office Machine Company	170668	11/30/2016 12:00:00 AM	INV24120	010-00000-0-00000-72000-43000-0	\$175.42
14197 Stanton Office Machine Company	170667	11/30/2016 12:00:00 AM	INV24119	010-00000-0-11100-10000-43000-0	\$135.64
14197 Stanton Office Machine Company	170669	11/30/2016 12:00:00 AM	INV24121	010-00000-0-11100-10000-43000-0	\$54.75
14197 Stanton Office Machine Company	170670	11/30/2016 12:00:00 AM	INV24122	010-00000-0-11100-10000-43000-0	\$428.09
13267 Supplyworks	170666	12/2/2016 12:00:00 AM	385561055	010-81500-0-00000-81000-43000-0	\$25.38
013267 Supplyworks	PV-170706	12/6/2016 12:00:00 AM	385743083	010-81500-0-00000-81000-43000-0	\$452.83
013267 Supplyworks	PV-170718	12/6/2016 12:00:00 AM	385743091	010-81500-0-00000-81000-43000-0	\$723.55
013130 SYSCO FOOD SERVICES	PV-170714	11/29/2016 12:00:00 AM	611291050	010-00000-0-00000-37000-47000-0	\$130.07
13130 SYSCO FOOD SERVICES	170645	11/8/2016 12:00:00 AM	611080941	010-07200-0-11100-10000-43000-0	\$318.99
014252 TCOE-PRODUCITON CENTER	PV-170722	11/30/2016 12:00:00 AM	171165	010-00000-0-11100-10000-43000-0	\$94.25
13361 TECHNICAL SMOKE TESTING	170673	12/6/2016 12:00:00 AM	819274	010-07230-0-00000-36000-58000-0	\$375.00
13361 TECHNICAL SMOKE TESTING	170674	12/10/2015 12:00:00 AM	819140	010-07230-0-00000-36000-58000-0	\$375.00
013828 THE DIESEL DOCTOR	PV-170708	8/3/2016 12:00:00 AM	RS080316-5	010-81500-0-00000-81000-58000-0	\$159.56
012264 TIPTON AUTO PARTS	PV-170719	12/21/2016 12:00:00 AM	5012,5202,5231,5902	010-07230-0-00000-36000-43000-0	\$223.50
5760 TIPTON COMMUNITY SERVICES DIST	170675	11/30/2016 12:00:00 AM	ACCT 100-400-02	010-00000-0-00000-81000-55000-0	\$541.01
013463 TULARE COUNTY OFFICE OF EDUCAT	PV-170709	12/1/2016 12:00:00 AM	171226	010-07200-0-11100-10000-58000-0	\$8,926.68
13463 TULARE COUNTY OFFICE OF EDUCAT	170677	11/15/2016 12:00:00 AM	171129	010-62640-0-11100-24900-58000-0	\$150.00
013463 TULARE COUNTY OFFICE OF EDUCAT	PV-170710	12/8/2016 12:00:00 AM	171267	010-62640-0-11100-24900-58000-0	\$400.00
013463 TULARE COUNTY OFFICE OF EDUCAT	PV-170711	12/6/2016 12:00:00 AM	171250	010-62640-0-11100-24900-58000-0	\$350.00
13463 TULARE COUNTY OFFICE OF EDUCAT	170646	11/15/2016 12:00:00 AM	171128	010-62640-0-11100-24900-58000-0	\$300.00
13496 VALLEY PACIFIC PET. SERV., INC	PV-170679	11/30/2016 12:00:00 AM	INV-474571	010-07230-0-00000-36000-43000-0	\$421.22
13496 VALLEY PACIFIC PET. SERV., INC	170650	11/17/2016 12:00:00 AM	INV-472502	010-07230-0-00000-36000-43000-0	\$785.84
13333 VERIZON WIRELESS	170649	11/19/2016 12:00:00 AM	9775628622	010-00000-0-00000-81000-59000-0	\$519.04
014249 ZEE MEDICAL SULLIVAN CO		9/21/2016 12:00:00 AM	66604606	010-07230-0-00000-36000-43000-0	\$249.48

GENERAL FUND TOTAL EXPENDITURES UP TO JANUARY 10, 2017

\$125,315.00

13412 AUTO-CHLOR SYS.OF FRESNO, INC.	170628	11/28/2016 12:00:00 AM	278528	130-53100-0-00000-37000-56000-0	\$70.20
014101 B&B PEST CONTROL SERVICE	PV-170681	11/23/2016 12:00:00 AM	01-TIP-12	130-53100-0-00000-81000-55000-0	\$40.00
013831 F & M BANK VISA-Cafeteria Supplies	PV-170691	12/21/2016 12:00:00 AM	4330811040007877	130-53100-0-00000-37000-43000-0	\$61.85
14246 FRESNO PRODUCE INC	170632	11/28/2016 12:00:00 AM	840285	130-53100-0-00000-37000-47000-0	\$433.77
14246 FRESNO PRODUCE INC	170653	12/5/2016 12:00:00 AM	838244	130-53100-0-00000-37000-47000-0	\$91.50
14246 FRESNO PRODUCE INC	170654	12/5/2016 12:00:00 AM	841503	130-53100-0-00000-37000-47000-0	\$148.14
014246 FRESNO PRODUCE INC	PV-170678	12/12/2016 12:00:00 AM	840604	130-53100-0-00000-37000-47000-0	\$91.50
14246 FRESNO PRODUCE INC	170633	11/28/2016 12:00:00 AM	838243	130-53100-0-00000-37000-47000-0	\$91.50
14246 FRESNO PRODUCE INC	170634	11/21/2016 12:00:00 AM	840024	130-53100-0-00000-37000-47000-0	\$432.63
12921 GOLD STAR FOODS INC.	170655	12/8/2016 12:00:00 AM	1863584	130-53100-0-00000-37000-47000-0	\$524.31
012921 GOLD STAR FOODS INC.	PV-170693	8/18/2016 12:00:00 AM	175385	130-53100-0-00000-37000-47000-0	\$1,698.29
012921 GOLD STAR FOODS INC.	PV-170694	12/15/2016 12:00:00 AM	1871657	130-53100-0-00000-37000-47000-0	\$1,271.43
13191 PRODUCERS	170662	12/3/2016 12:00:00 AM	20850688	130-53100-0-00000-37000-47000-0	\$447.56
013191 PRODUCERS	PV-170699	12/17/2016 12:00:00 AM	20855991	130-53100-0-00000-37000-47000-0	\$653.26
013191 PRODUCERS	PV-170703	12/10/2016 12:00:00 AM	20853349	130-53100-0-00000-37000-47000-0	\$1,039.17
13191 PRODUCERS	170638	11/26/2016 12:00:00 AM	20848036	130-53100-0-00000-37000-47000-0	\$674.32
13191 PRODUCERS	170639	11/19/2016 12:00:00 AM	20845372	130-53100-0-00000-37000-47000-0	\$836.40
013130 SYSCO FOOD SERVICES	PV-170715	11/29/2016 12:00:00 AM	611291051	130-53100-0-00000-37000-47000-0	\$2,831.60
013130 SYSCO FOOD SERVICES	PV-170716	11/8/2016 12:00:00 AM	611080942	130-53100-0-00000-37000-47000-0	\$3,795.31
013130 SYSCO FOOD SERVICES	PV-170717	12/6/2016 12:00:00 AM	184002176	130-53100-0-00000-37000-47000-0	\$1,564.93
013130 SYSCO FOOD SERVICES	PV-170707	11/15/2016 12:00:00 AM	611151103	130-53100-0-00000-37000-47000-0	\$105.12
012650 VALLEY FOOD SERVICE	PV-170712	12/12/2016 12:00:00 AM	329946	130-53100-0-00000-37000-47000-0	\$1,097.54
CAFETERIA FUND TOTAL EXPENDITURES UP TO JANUARY 10, 2017					\$18,000.33
012971 LANE ENGINEERS INC.	PV-170723	12/1/2016 12:00:00 AM	40765	210-99900-0-00000-85000-62000-0	\$1,365.00
14259 STATE WATER RESOURCES CTRL BD	170648	11/9/2016 12:00:00 AM	480172	210-99900-0-00000-85000-62000-0	\$575.00
BUILDING FUND TOTAL EXPENDITURES UP TO JANUARY 10, 2017					\$1,940.00

Total Accounts Payable:

\$145,255.33

5. FINANCE: Action items:

5.2 Budget Revisions

Budget Revision Report

Control Number: 10348999

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Expenditures				
	010-00000-0-00000-81000-43000-0	\$35,000.00	(\$10,000.00)	\$25,000.00
	010-07230-0-00000-36000-44000-0	\$1,000.00	(\$1,000.00)	\$0.00
	010-81500-0-00000-81000-43000-0	\$8,900.00	\$11,100.00	\$20,000.00
Books and Supplies		\$44,900.00	\$100.00	\$45,000.00
	010-07200-0-11100-10000-52000-0	\$13,800.00	(\$12,479.82)	\$1,320.18
	010-07200-0-11100-10000-58000-0	\$10,000.00	\$13,800.00	\$23,800.00
	010-07230-0-00000-36000-52000-0	\$500.00	(\$500.00)	\$0.00
	010-07230-0-00000-36000-58000-0	\$16,000.00	\$1,500.00	\$17,500.00
Services, Other Operating Expenses		\$40,300.00	\$2,320.18	\$42,620.18
	010-00000-0-11100-10000-64000-0	\$0.00	\$21,000.00	\$21,000.00
Capital Outlay		\$0.00	\$21,000.00	\$21,000.00
Total Expenditures		\$85,200.00	\$23,420.18	\$108,620.18
Budgeted Unappropriated Fund Balance before this adjustment:			\$2,173,499.22	
Total Adjustment to Unappropriated Fund Balance:			(\$23,420.18)	
Budgeted Unappropriated Fund Balance after this adjustment:			\$2,150,079.04	

5. FINANCE: Action items:

5.3 Audit Report for Year Ended June 30, 2016

**TIPTON ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
TIPTON, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2016**

**M. GREEN AND COMPANY LLP
Certified Public Accountants
Visalia, CA 93277**

Introductory Section

Tipton Elementary School District
 Audit Report
 For the Year Ended June 30, 2016

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Tipton Elementary School District
Audit Report
For the Year Ended June 30, 2016

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Management's Discussion and Analysis

TIPTON ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2016

INTRODUCTION

Our discussion and analysis of Tipton Elementary School District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2016. It should be read in conjunction with the District's financial statements, which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued June 1999; and GASB Statement No. 37, *Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments: Omnibus*, an amendment to GASB Statement No. 21 and No. 34, issued in June 2001.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$6,181,054 at June 30, 2016. This was an increase of \$703,868 from the prior year.
- ❑ Overall revenues were \$7,656,367, which exceeded expenses of \$6,952,499 by \$703,868.
- ❑ Long-term debt has increased by \$3,364,533 due to the General Obligation Bonds. District voters authorized, on an election held November 4, 2014, to pay related costs of issuance of Series A Bonds, which will be issued by the Tipton Elementary School District, where these funds will help finance the District's New Multi-Purpose Facility.
- ❑ Net Pension Liability has increased by \$972,925.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. These three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental fund** statements tell how general government services were financed in the short term as well as what remains for future spending.
 - **Fiduciary fund** statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid out.

The two government-wide statements report the District's net position and how it has changed. Net position - assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include government activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local Control Funding Formula (LCFF) and Federal and State grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds-not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two kinds of funds:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explain the relationship (or differences) between them.
- Fiduciary funds – the District is the trustee, or fiduciary, for assets that belong to others; for the District, the student body activities fund is an agency fund. The District is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use the assets to finance its operations.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$6,181,054 at June 30, 2016. See Table 1. The District's proportionate share of the net pension liability (\$4,530,567) was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating school districts and the State, actuarially determined.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage
	2016	2015	Change 2016-2015
Assets:			
Cash	\$ 7,931,927	\$ 3,807,438	108.33%
Accounts Receivable	197,625	222,515	-11.19%
Stores Inventories	1,072	1,072	0.00%
Capital Assets, Net of Accumulated Depreciation	7,425,008	7,427,851	-0.04%
TOTAL ASSETS	15,555,632	11,458,876	35.75%
Deferred Outflows of Resources	712,597	308,361	131.09%
Liabilities:			
Accounts Payable	107,546	119,551	-10.04%
Unearned Revenue	12,089	58,745	-79.42%
Net Pension Liability	4,530,567	3,557,642	27.35%
Other Postemployment Benefit Obligation	45,696	6,038	656.81%
Short-Term Liabilities	94,082	88,781	5.97%
Long-Term Liabilities	4,854,904	1,495,672	224.60%
TOTAL LIABILITIES	9,644,884	5,326,429	81.08%
Deferred Inflows of Resources	442,291	963,622	-54.10%
Net Position:			
Net Investment in Capital Assets	5,613,389	5,846,746	-3.99%
Restricted	2,412,444	1,641,826	46.94%
Unrestricted	(1,844,779)	(2,011,386)	-8.28%
TOTAL NET POSITION	\$ 6,181,054	\$ 5,477,186	12.85%

Changes in Net Position

The District's total revenues were \$7,656,367. A majority of the revenue comes from the LCFF and property taxes (75.6%). State revenues for specific programs accounted for another 5.37% of total revenues.

The total cost of all programs and services was \$6,952,499. The District's expenses are predominately related to educating and caring for students (80.6%). Administrative activities accounted for just 7.6%. The remaining expenses were for plant services (maintenance and operations) and other outgo.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2016	2015	Change 2016-2015
Revenues:			
Program Revenues:			
Charges for Services	\$ 18,041	\$ 6,661	170.85%
Operating Grants and Contributions	1,206,515	909,958	32.59%
Capital Grants and Contributions	11,938	2,076	475.05%
General Revenues:			
LCFF Sources	5,789,996	5,167,235	12.05%
State Revenues	411,505	276,792	48.67%
Local Revenues	218,372	133,671	63.37%
TOTAL REVENUES	<u>7,656,367</u>	<u>6,496,393</u>	17.86%
Program Expenses:			
Instruction	4,253,163	4,183,883	1.66%
Instruction-Related Services	616,845	569,726	8.27%
Pupil Services	731,308	713,977	2.43%
General Administration	528,474	501,705	5.34%
Plant Services	500,171	470,551	6.29%
Other Outgo	247,320	20,968	1079.51%
Interest on Long-Term Obligations	75,218	16,082	367.72%
TOTAL EXPENSES	<u>6,952,499</u>	<u>6,476,892</u>	7.34%
Excess	703,868	19,501	3509.39%
Prior Period Adjustment	-	(4,211,835)	-100.00%
INCREASE (DECREASE) IN NET POSITION	<u>\$ 703,868</u>	<u>\$ (4,192,334)</u>	-116.79%

Governmental Activities

The cost of all governmental activities this year was \$6,952,499.

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

**Table 3:
Net Cost of Governmental Activities**

	Total Cost of Services		Total Percentage Changed	Net (Expense) Revenue		Total Percentage Changed
	2016	2015	2016-2015	2016	2015	2016-2015
Instruction	\$ 4,253,163	\$ 4,183,883	1.66%	\$ (3,617,854)	\$ (3,812,243)	-5.10%
Instruction-Related Service	616,845	569,726	8.27%	(568,806)	(525,859)	8.17%
Pupil Services	731,308	713,977	2.43%	(350,221)	(308,634)	13.47%
General Administration	528,474	501,705	5.34%	(479,663)	(468,430)	2.40%
Plant Services	500,171	470,551	6.29%	(475,024)	(449,420)	5.70%
Other Outgo	247,320	20,968	1079.51%	(149,219)	22,471	-764.05%
Interest on Long-Term Obligations	75,218	16,082	367.72%	(75,218)	(16,082)	367.72%
TOTAL	<u>\$ 6,952,499</u>	<u>\$ 6,476,892</u>	7.34%	<u>\$ (5,716,005)</u>	<u>\$ (5,558,197)</u>	2.84%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$8,010,989, an increase from last year's ending fund balance of \$3,856,709. The increase in fund balance is mainly due to the proceeds from sale of bonds. The District has restricted \$4,720,991 of that fund balance to the new construction of the District's new multi-purpose facility that is anticipated to be completed by October of 2017.

General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved September 6, 2016. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2016, the District had invested \$11,603,089 in a broad range of capital assets, including land, buildings, land and building improvements and equipment. See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Table 4:
Capital Assets**

	Governmental Activities		Total Percentage Change
	2016	2015	2016-2015
Land	\$ 5,154	\$ 5,154	0.00%
Land Improvements	594,847	594,847	0.00%
Buildings and Improvements	9,810,033	9,810,033	0.00%
Equipment	857,069	845,729	1.34%
Work in Progress	335,986	16,691	1912.98%
Totals at Historical Cost	11,603,089	11,272,454	2.93%
Total Accumulated Depreciation	(4,178,081)	(3,844,603)	8.67%
NET CAPITAL ASSETS	\$ 7,425,008	\$ 7,427,851	-0.04%

Long-Term Debt

At year end, the District had \$4,948,986 in long term debt, consisting of General Obligation Bonds, the related Bond Premium, a Qualified Zone Academy Bond, and Compensated Absences as shown in Table 5.

**Table 5:
Long-Term Debt**

	Governmental Activities		Total Percentage Change
	2016	2015	2016-2015
General Obligation Bonds	\$ 3,315,759	\$ -	100.00%
Bond Premium	132,718	-	100.00%
Qualified Zone Academy Bond	1,492,324	1,581,105	-5.62%
Compensated Absences	8,185	3,348	144.47%
TOTAL LONG-TERM DEBT	\$ 4,948,986	\$ 1,584,453	212.35%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health:

- The uncertainty of federal and state funding can have a profound impact on the financial health of the District.
- The continuing increases in premiums for health care insurance and statutory benefits could have a significant effect on the future financial health of the District. For the 2015-16 school year, the health and welfare cap was budgeted for an increase of 3%. Health care premiums are predicted to continue to increase into the foreseeable future. Other statutory benefits, including retirement benefits, have also seen increases in the 2015-16 school year, with expectations to continue to increase in outlying years.
- The budget assumptions used to prepare the budget for 2016-17 included a 2% step and column increase for all units, a 2% increase in operating services as well as 5% increase in statutory and health care premiums.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office, Tipton Elementary School District, 370 N. Evans Road, Tipton, CA 93272, 559-752-4213.

Financial Section



M. Green and Company LLP

Tulare
Visalia
Dimba
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Independent Auditors' Report

Board of Trustees
Tipton Elementary School District
370 N. Evans Road
Tipton, California 93272

Members of the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tipton Elementary School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Tipton Elementary School District, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, Tipton Elementary School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* and GASB Statement No. 82, *Pension Issues-An Amendment of GASB Statements No. 67, No. 68, and No. 73* for the year ended June 30, 2016. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress for OPEB benefits, schedule of Tipton Elementary School District's proportionate share of the net pension liability and schedule of Tipton Elementary School District's contributions on pages 1–7 and 41–44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tipton Elementary School District's basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other required supplementary schedules as supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other required supplementary schedules as supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The combining statements presented as other supplementary information on pages 45 through 50 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2016, on our consideration of Tipton Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tipton Elementary School District's internal control over financial reporting and compliance.

M Queen and Company LLP

Visalia, California
December 10, 2016

Basic Financial Statements

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities
ASSETS:	
Cash in County Treasury	\$ 7,929,127
Cash in Revolving Fund	2,800
Accounts Receivable	197,625
Stores Inventories	1,072
Capital Assets:	
Land	5,154
Land Improvements, Net	241,222
Buildings, Net	6,694,287
Equipment, Net	148,359
Work in Progress	<u>335,986</u>
Total Assets	<u>15,555,632</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	<u>712,597</u>
Total Deferred Outflows of Resources	<u>712,597</u>
LIABILITIES:	
Accounts Payable	107,546
Unearned Revenue	12,089
Noncurrent Liabilities:	
Net Pension Liability	4,530,567
Other Postemployment Benefit Obligation	45,696
Due within one year	94,082
Due in more than one year	<u>4,854,904</u>
Total Liabilities	<u>9,644,884</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	<u>442,291</u>
Total Deferred Inflows of Resources	<u>442,291</u>
NET POSITION:	
Net Investment in Capital Assets	5,613,389
Restricted For:	
Debt Service	86,077
Capital Projects	1,867,838
Legally Restricted Programs	180,646
Specific Programs	277,883
Unrestricted	<u>(1,844,779)</u>
Total Net Position	<u>\$ 6,181,054</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Government Activities:					
Instruction	\$ 4,253,163	\$ 7,944	\$ 615,427	\$ 11,938	\$ (3,617,854)
Instruction-Related Services	616,845	19	48,020	-	(568,806)
Pupil Services	731,308	2,856	378,231	-	(350,221)
General Administration	528,474	303	48,508	-	(479,663)
Plant Services	500,171	1,093	24,054	-	(475,024)
Other Outgo	247,320	5,826	92,275	-	(149,219)
Interest on Long-Term Obligations	75,218	-	-	-	(75,218)
Total Governmental Activities	<u>6,952,499</u>	<u>18,041</u>	<u>1,206,515</u>	<u>11,938</u>	<u>(5,716,005)</u>
Total Primary Government	<u>\$ 6,952,499</u>	<u>\$ 18,041</u>	<u>\$ 1,206,515</u>	<u>\$ 11,938</u>	<u>(5,716,005)</u>
General Revenues:					
LCFF Sources					5,789,996
State Revenues					411,505
Local Revenues					<u>218,372</u>
Total General Revenues					<u>6,419,873</u>
Change in Net Position					703,868
Net Position - Beginning					<u>5,477,186</u>
Net Position - Ending					<u>\$ 6,181,054</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

	<u>General Fund</u>	<u>Building Fund</u>
ASSETS:		
Cash in County Treasury	\$ 3,352,491	\$ 2,876,476
Cash in Revolving Fund	2,500	-
Accounts Receivable	147,941	-
Due from Other Funds	750	-
Stores Inventories	-	-
Total Assets	<u>\$ 3,503,682</u>	<u>\$ 2,876,476</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ 105,618	\$ -
Due to Other Funds	600,000	-
Unearned Revenue	12,089	-
Total Liabilities	<u>717,707</u>	<u>-</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	2,500	-
Stores Inventories	-	-
Restricted Fund Balances	180,646	2,876,476
Committed Fund Balances	-	-
Unassigned:		
Reserve for Economic Uncertainty	243,165	-
Other Unassigned	2,359,664	-
Total Fund Balance	<u>2,785,975</u>	<u>2,876,476</u>
Total Liabilities and Fund Balances	<u>\$ 3,503,682</u>	<u>\$ 2,876,476</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

<u>County School Facilities Fund New Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,244,515	\$ 455,645	\$ 7,929,127
-	300	2,800
-	49,684	197,625
600,000	-	600,750
-	1,072	1,072
<u>\$ 1,844,515</u>	<u>\$ 506,701</u>	<u>\$ 8,731,374</u>
\$ -	\$ 1,928	\$ 107,546
-	750	600,750
-	-	12,089
<u>-</u>	<u>2,678</u>	<u>720,385</u>
-	300	2,800
-	1,072	1,072
1,844,515	450,904	5,352,541
-	51,747	51,747
-	-	243,165
-	-	2,359,664
<u>1,844,515</u>	<u>504,023</u>	<u>8,010,989</u>
<u>\$ 1,844,515</u>	<u>\$ 506,701</u>	<u>\$ 8,731,374</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

Total fund balances - governmental funds balance sheet	\$ 8,010,989
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds:

Capital assets	11,603,089
Accumulated depreciation	(4,178,081)

Other long-term assets are not available to pay for current period expenditures, and therefore are not reported in the funds:

Deferred outflows of resources related to pensions	712,597
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Certain liabilities are not due and payable in the current period from current financial resources, and therefore are not reported in the funds:

Bonds payable and accreted interest	(3,315,759)
Compensated absences	(8,185)
Net pension liability	(4,530,567)
Other postemployment benefit obligations payable	(45,696)
Qualified zone academy bonds (QZAB) payable	(1,492,324)
Deferred inflows of resources related to pensions	(442,291)
Premiums are amortized over the life of the debt	(132,718)

Net position of governmental activities - Statement of Net Position	<u>\$ 6,181,054</u>
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The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>General Fund</u>	<u>Building Fund</u>
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 4,374,307	\$ -
Education Protection Account Funds	767,022	-
Local Sources	594,666	-
Federal Revenue	203,458	-
Other State Revenue	792,243	-
Other Local Revenue	274,860	54,742
Total Revenues	<u>7,006,556</u>	<u>54,742</u>
Expenditures:		
Current:		
Instruction	3,974,531	-
Instruction - Related Services	572,382	-
Pupil Services	288,734	-
General Administration	490,077	-
Plant Services	467,114	-
Other Outgo	23,125	224,195
Capital Outlay	11,340	319,296
Debt Service:		
Principal	88,781	-
Interest	23,219	-
Total Expenditures	<u>5,939,303</u>	<u>543,491</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,067,253</u>	<u>(488,749)</u>
Other Financing Sources (Uses):		
Transfers In	-	-
Transfers Out	(600,000)	-
Proceeds From Sale of Bonds	-	3,297,500
Other Sources	-	67,725
Total Other Financing Sources (Uses)	<u>(600,000)</u>	<u>3,365,225</u>
Net Change in Fund Balance	467,253	2,876,476
Fund Balance, July 1	2,318,722	-
Fund Balance, June 30	<u>\$ 2,785,975</u>	<u>\$ 2,876,476</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

<u>County School Facilities Fund New Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 4,374,307
-	-	767,022
-	54,000	648,666
-	348,787	552,245
-	27,300	819,543
<u>11,926</u>	<u>158,256</u>	<u>499,784</u>
<u>11,926</u>	<u>588,343</u>	<u>7,661,567</u>
-	-	3,974,531
-	-	572,382
-	377,176	665,910
-	19,449	509,526
6,100	14,266	487,480
-	-	247,320
-	-	330,636
-	-	88,781
-	<u>39,701</u>	<u>62,920</u>
<u>6,100</u>	<u>450,592</u>	<u>6,939,486</u>
<u>5,826</u>	<u>137,751</u>	<u>722,081</u>
600,000	-	600,000
-	-	(600,000)
-	-	3,297,500
-	<u>66,974</u>	<u>134,699</u>
<u>600,000</u>	<u>66,974</u>	<u>3,432,199</u>
605,826	204,725	4,154,280
<u>1,238,689</u>	<u>299,298</u>	<u>3,856,709</u>
<u>\$ 1,844,515</u>	<u>\$ 504,023</u>	<u>\$ 8,010,989</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds \$ 4,154,280

Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the asset:

Expenditures for capital outlay	330,635
Depreciation expense	(333,478)

Certain expenditures in the funds are not reported as expenses in the SOA:

Repayment of qualified zone academy bonds (QZAB) payable	88,781
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Expenses reported in the SOA that do not require the use of current financial resources are not reported as expenditures in the funds:

Change in accrued interest payable	3,980
Accretion of interest on capital appreciation bonds	(18,259)
Compensated absences	(4,837)
Annual other postemployment benefit cost in excess of the employer contributions	(39,658)

Premiums, discounts, and deferred amount on refunding are recognized as a part of long-term debt transactions in the year of issuance by governmental funds. However, these costs are deferred and amortized in the SOA:

Amortization of premiums	1,981
Issuance of premiums	(134,699)

Proceeds of long-term debt are recognized as other sources in the funds but not as revenue in the SOA.	(3,297,500)
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The net change in net pension liability, deferred outflows and deferred inflows are reported as pension expense in the SOA. Pension contributions are reported as expenditures in the funds.

<u>(47,358)</u>

Change in net position of governmental activities - Statement of Activities	<u><u>\$ 703,868</u></u>
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The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	<u>Agency Fund</u>	<u>Student Body Fund</u>
ASSETS:		
Cash on Hand and in Banks	\$ 45,191	
Total Assets	<u>45,191</u>	
LIABILITIES:		
Due to Student Groups	<u>45,191</u>	
Total Liabilities	<u>45,191</u>	
NET POSITION:		
Total Net Position	<u>\$ -</u>	

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 1 - Summary of Significant Accounting Policies

Tipton Elementary School District (District) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the District conform to the accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

Financial Reporting Entity

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Tipton Elementary School District, this includes general operations, food service and student related activities of the District.

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are, therefore, not available to support District programs, these funds are not included in the government-wide statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It is used to account for all financial resources of the District except those required to be accounted for in another fund.

The Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from the proceeds of bond sales.

The County School Facilities Fund – New Construction is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction projects and facility hardship grants.

Non-Major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following special revenue funds are utilized by the District:

The Cafeteria Fund is used to account separately for federal, state and local resources to operate the food service program and is to be used only for those expenditures as necessary for the operation of the District's food service program.

The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code Section 17582).

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Capital Projects Funds are used to account for the acquisition and construction of all major governmental general fixed assets. The following capital projects funds are utilized by the District:

The Capital Facilities Fund (Developer Fees) is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

The County School Facilities Fund – Modernization is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for the modernization of the District.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The following debt service fund is utilized by the District:

The Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and repayment of, District bonds, interest and related costs.

The District reports the following fiduciary fund:

Agency Funds are used to account for assets held for others in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. The following agency fund is utilized by the District:

The District maintains one agency fund for the school's student body.

Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2016

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and function and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. All appropriations lapse at year end.

Deposits and Investments

Cash balances held in banks and in revolving funds are fully insured or collateralized.

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County pools these funds with those of other districts in the county and invests the cash. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Interest earned is deposited quarterly into the participating funds. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Information regarding the amount of dollars invested in derivatives with the Tulare County Treasury was not available for the year ended June 30, 2016.

Stores Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Inventories of the General Fund are immaterial and have been omitted from these statements.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Land Improvements	15-30
Buildings and Improvements	15-50
Equipment	5-20

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities, when applicable. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position, when applicable.

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenues) until that time.

Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceeds qualified expenditures.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The entire compensated absence liability is reported on the government-wide statement of net position.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as stores inventories and revolving cash) or legally required to remain intact.

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board, the District's highest level of decision making authority. Formal board action must be taken on or before June 30th of each fiscal year. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. The committed amount subject to the constraint may be determined after June 30th. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted fund balances in that the constraints on their use do not come from outside parties, constitutional provisions or enabling legislation.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the General Fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

Spending Order Policy

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Minimum Fund Balance Policy

In fiscal year 2012, the District adopted a minimum fund balance policy for the General Fund. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredictable expenditures. Therefore, the District will maintain an unassigned Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than prescribed for fiscal solvency review purposes pursuant to Education Code Section 33127. In the event that the balance drops below the established minimum level, the District's governing board will develop a plan to replenish the fund balance to the established minimum level within two years.

Net Position

Net position represents the assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The County of Tulare bills and collects the taxes for the District.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CalPERS) Schools Pool Cost-Sharing Multiple-Employer Plan and California State Teachers' Retirement System (CalSTRS) Schools Pool Cost-Sharing Multiple-Employer Plan and additions to/deductions from the CalPERS and CalSTRS Plans' fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Change in Accounting Principles

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The provisions of this Statement have been implemented in the financial statements for the year ended June 30, 2016.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP).

The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The District has implemented the guidance under GASB Statement No. 76 into their accounting policies effective for the year ended June 30, 2016.

In March 2016, the GASB issued Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. This Statement amends Statements 67 and 68 to define covered payroll as the payroll on which contributions to a pension plan are based, and ratios that use that measure. This Statement also clarifies that a deviation, as the term is used in Actuarial Standards of Practice issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures. Lastly, this Statement clarifies that payments made by an employer to satisfy contribution requirements identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer’s expense and expenditures for those amounts be recognized in the period for which the contribution was assessed and classified in the same manner as the employer classifies similar compensation other than pensions. The provisions of this Statement are effective for reporting periods beginning after June 30, 2016, with earlier application encouraged. The provisions of this Statement have been implemented in the financial statements for the year ended June 30, 2016. The Statements contained herein reflect the changes in financial reporting and presentation.

NOTE 2 - Compliance and Accountability

Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, “Certain Financial Statement Note Disclosures,” violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

Deficit Fund Balance or Net Position of Individual Funds

Following are funds having deficit fund balances or net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 3 - Cash and Investments

Cash in County Treasury

The District maintains substantially all of its cash in the Tulare County Treasury as part of the common investment pool. The District's cash in County Treasury was not subject to credit risk categorization and is carried at cost which approximates fair value. All pooled funds are regulated by California Government Code.

Cash on Hand, in Banks and in Revolving Fund

Cash balances on hand and in banks (\$45,191 as of June 30, 2016) and in the revolving fund (\$2,800) are fully insured or collateralized.

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2016, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	7,929,127
Cash in Revolving Fund		2,800
Fiduciary Funds:		
Cash on Hand and in Banks		45,191
Total	\$	<u>7,977,118</u>

Cash and investments as of June 30, 2016, consist of the following:

Cash in County Treasury	\$	7,929,127
Deposits with Financial Institutions		47,991
Total	\$	<u>7,977,118</u>

Investments Authorized by the District's Investment Policy

Education Code Section 41015 authorizes the investment of surplus moneys, not required for the immediate necessities of the District, in any of the investments specified in Section 16430 or 53601 of the Government Code. Additionally, a variety of operational bank accounts are authorized, including but not limited to: Scholarship Accounts, Clearing Accounts and Revolving Cash Accounts. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk and concentration of credit risk. The District held no investments at June 30, 2016.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District held no investments at June 30, 2016.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District held no investments at June 30, 2016.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code, which is investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) that represent 5% or more of total District investments. The District held no investments at June 30, 2016.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure governmental agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 5 - Accounts Receivable

Accounts receivable as of June 30, 2016, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 60,899	\$ 44,837	\$ 105,736
State Government:			
Lottery	31,427	-	31,427
Lottery - Instructional Materials	27,469	-	27,469
Child Nutrition Program	-	3,459	3,459
Total State Government	<u>58,896</u>	<u>3,459</u>	<u>62,355</u>
Other Local	28,146	1,388	29,534
Totals	<u>\$ 147,941</u>	<u>\$ 49,684</u>	<u>\$ 197,625</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balances	Increases	Reclassifications/ Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 5,154	\$ -	\$ -	\$ 5,154
Work in progress	16,691	319,295	-	335,986
Total capital assets not being depreciated	<u>21,845</u>	<u>319,295</u>	<u>-</u>	<u>341,140</u>
Capital assets being depreciated:				
Land improvements	594,847	-	-	594,847
Buildings and Improvements	9,810,033	-	-	9,810,033
Equipment	845,729	11,340	-	857,069
Total capital assets being depreciated	<u>11,250,609</u>	<u>11,340</u>	<u>-</u>	<u>11,261,949</u>
Less accumulated depreciation for:				
Land improvements	(336,061)	(17,564)	-	(353,625)
Buildings and Improvements	(2,838,686)	(277,060)	-	(3,115,746)
Equipment	(669,856)	(38,854)	-	(708,710)
Total accumulated depreciation	<u>(3,844,603)</u>	<u>(333,478)</u>	<u>-</u>	<u>(4,178,081)</u>
Total capital assets being depreciated, net	<u>7,406,006</u>	<u>(322,138)</u>	<u>-</u>	<u>7,083,868</u>
Governmental activities capital assets, net	<u>\$ 7,427,851</u>	<u>\$ (2,843)</u>	<u>\$ -</u>	<u>\$ 7,425,008</u>

Depreciation was charged to functions as follows:

Instruction	\$ 242,862
Pupil Services	64,048
General Administration	14,332
Plant Services	12,236
Total	<u>\$ 333,478</u>

NOTE 7 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2016, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
County School Facilities Fund - New Construction	General Fund	\$ 600,000	Construction project To reconcile revolving fund
General Fund	Other Governmental Funds	750	
	Total	<u>\$ 600,750</u>	

All amounts due are scheduled to be repaid within one year.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2016

Transfers To and From Other Funds

Transfers to and from other funds during the year ended June 30, 2016, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	County School Facilities Fund - New Construction	\$ 600,000	Construction project
	Total	<u>\$ 600,000</u>	

NOTE 8 - Long-Term Debt Obligations

Long-Term Debt Obligation Summary

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2016, are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
General Obligation Bonds					
Current Interest	\$ -	\$ 2,225,000	\$ -	\$ 2,225,000	\$ -
Capital Appreciation	-	1,090,759	-	1,090,759	-
Bond Premium	-	134,699	1,981	132,718	3,962
Qualified Zone Academy					
Bond Program	1,581,105	-	88,781	1,492,324	90,120
Compensated Absences *	3,348	4,837	-	8,185	-
Total governmental activities	<u>\$ 1,584,453</u>	<u>\$ 3,455,295</u>	<u>\$ 90,762</u>	<u>\$ 4,948,986</u>	<u>\$ 94,082</u>

*Because of the nature of compensated absences and uncertainty over when vacations will be taken, a statement of debt service requirements to maturity has not been presented.

The funds typically used to liquidate other long-term liabilities in the past, are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
General Obligation Bonds	Governmental	Bond Interest and Redemption Fund
Bond Premium	Governmental	Bond Interest and Redemption Fund
Qualified Zone Academy		
Bond Program	Governmental	General Fund
Compensated Absences	Governmental	General Fund / Cafeteria Fund

General Obligation Bonds

General obligation bonds are approved by the voters of the District and used to help finance the District's construction of a new multi-purpose facility. The bonds are general obligations of the District and the county is obligated to annually levy ad valorem taxes for the payment of the interest and principal on the bonds.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2016

On November 4, 2014, the electors of the District voted on a bond issue in the amount of \$3,297,500, which was passed by more than the requisite 55% of the electors voting. In August 2015, the District issued General Obligation Bonds, Election 2014, Series A current interest bonds in the amount of \$2,225,000 and General Obligation Bonds, Election 2014, Series A capital appreciation bonds in the amount of \$1,072,500, totaling \$3,294,500. The bonds were issued pursuant to certain provisions of the Education Code of the State, and a resolution by the Board of Trustees of the District on August 11, 2015. The bonds were issued as current interest bonds and capital appreciation bonds and mature serially on each August 1. The current interest bonds rate of interest ranges from 4% to 5%. Interest is due semi-annually on February 1 and August 1 each year commencing February 1, 2016. The final maturity date is August 1, 2049. Each bond shall accrete in value daily over the term to its maturity compounded semi-annually on each February 1 and August 1, commencing February 1, 2016 and will be payable on maturity. The final maturity date is August 1, 2040. There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions.

In government-wide financial statements premiums are amortized over the term of the related debt which is 34 years commencing September 8, 2015. Amortization of bond premiums for the year ended June 30, 2016 was \$1,981. In fund financial statements, governmental fund types recognize premiums during the current period. Premiums, whether or not added to the actual proceeds, are reported as other financing sources.

The outstanding General Obligation Bond debt of the District as of June 30, 2016, is as follows:

Issue Date	Maturity Date	Interest Rate %	Original Issue	Bonds		Redeemed	Bonds Outstanding June 30, 2016
				Outstanding July 1, 2015	Accreted/ Issued		
2014	8/1/2049	4.00-5.00%	\$ 2,225,000	\$ -	\$ 2,225,000	\$ -	\$ 2,225,000
2014	8/1/2040	2.86-4.97%	1,072,500	-	1,090,759	-	1,090,759
2014	Bond Premium		134,699	-	134,699	1,981	132,718
Totals			<u>\$ 3,432,199</u>	<u>\$ -</u>	<u>\$ 3,450,458</u>	<u>\$ 1,981</u>	<u>\$ 3,448,477</u>

The annual requirements to amortize General Obligation Bonds payable outstanding as of June 30, 2016, are as follows:

Current Interest, 2014 Bonds, Series A

Year Ending June 30,	Principal	Interest	Total	Bond Premium
2017	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2018	-	100,650	100,650	3,962
2019	-	100,650	100,650	3,962
2020	-	100,650	100,650	3,962
2021	-	100,650	100,650	3,962
2022-2026	-	503,250	503,250	19,809
2027-2031	-	503,250	503,250	19,809
2032-2036	-	503,250	503,250	19,809
2037-2041	-	503,250	503,250	19,809
2042-2046	1,165,000	363,375	1,528,375	19,809
2047-2050	1,060,000	82,000	1,142,000	13,863
Totals	<u>\$ 2,225,000</u>	<u>\$ 2,961,625</u>	<u>\$ 5,186,625</u>	<u>\$ 132,718</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2016

Capital Appreciation, 2014 Bonds, Series A

<u>Year Ending June 30,</u>	<u>Accreted Value of Obligation</u>	<u>Unaccreted Interest</u>	<u>Total Final Maturity</u>
2017	\$ -	\$ -	\$ -
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022-2026	208,690	61,310	270,000
2027-2031	286,755	193,245	480,000
2032-2036	294,244	375,756	670,000
2037-2041	301,070	598,930	900,000
Totals	<u>\$ 1,090,759</u>	<u>\$ 1,229,241</u>	<u>\$ 2,320,000</u>

Capital Appreciation Bonds are accretive. Bond interest accumulates in the initial years and will be repaid in later years.

Total All Bonds

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Bond Premium</u>
2017	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2018	-	100,650	100,650	3,962
2019	-	100,650	100,650	3,962
2020	-	100,650	100,650	3,962
2021	-	100,650	100,650	3,962
2022-2026	208,690	564,560	773,250	19,809
2027-2031	286,755	696,495	983,250	19,809
2032-2036	294,244	879,006	1,173,250	19,809
2037-2041	301,070	1,102,180	1,403,250	19,809
2042-2046	1,165,000	363,375	1,528,375	19,809
2047-2050	1,060,000	82,000	1,142,000	13,863
Totals	<u>\$ 3,315,759</u>	<u>\$ 4,190,866</u>	<u>\$ 7,506,625</u>	<u>\$ 132,718</u>

Qualified Zone Academy Bond (QZAB) Program and Debt Requirements

On November 21, 2013, the District entered into a bond agreement with the Public Property Financing Corporation of California under a Qualified Zone Academy Bond program for the purchase and installation of solar equipment at the school site. The contract is to be repaid over a period of 17 years, at 1.5% interest. The assets acquired with this agreement are in Buildings at June 30, 2016.

Future commitments for the QZAB payments as of June 30, 2016, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 90,120	\$ 21,880	\$ 112,000
2018	91,480	20,520	112,000
2019	92,860	19,140	112,000
2020	82,238	17,762	100,000
2021	71,366	16,634	88,000
2022-2026	424,019	66,221	490,240
2027-2031	579,834	27,632	607,466
2032	60,407	340	60,747
Totals	<u>\$ 1,492,324</u>	<u>\$ 190,129</u>	<u>\$ 1,682,453</u>

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2016, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Premium</u>
2017	\$ 90,120	\$ 122,530	\$ 212,650	\$ 3,962
2018	91,480	121,170	212,650	3,962
2019	92,860	119,790	212,650	3,962
2020	82,238	118,412	200,650	3,962
2021	71,366	117,284	188,650	3,962
2022-2026	632,709	630,781	1,263,490	19,809
2027-2031	866,589	724,127	1,590,716	19,809
2032-2036	354,651	879,346	1,233,997	19,809
2037-2041	301,070	1,102,180	1,403,250	19,809
2042-2046	1,165,000	363,375	1,528,375	19,809
2047-2050	1,060,000	82,000	1,142,000	13,863
Totals	<u>\$ 4,808,083</u>	<u>\$ 4,380,995</u>	<u>\$ 9,189,078</u>	<u>\$ 132,718</u>

NOTE 9 - Early Retirement Incentive

CalSTRS

The District adopted an early retirement incentive program, pursuant to Education Code Sections 22714, 44929 and 87488, whereby the service credit to eligible employees is increased by two years. Eligible employees must be at least 58 years of age; and submits the irrevocable "Employee Notice of Retirement" no later than June 3, 2016. One employee accepted the early retirement incentive. The District does not intend to replace the employee. The total cost to the District at the present value was \$43,331, including a one-time early retirement incentive to the eligible employee of \$10,000, which was paid on July 29, 2016.

Retiree Information:

<u>Position</u>	<u>Age</u>	<u>Service Credit</u>	<u>Retired Employee</u>		<u>Replacement Employee</u>	
			<u>Salary</u>	<u>Benefits</u>	<u>Salary</u>	<u>Benefits</u>
Teacher	66	9.77	\$ 256,050	\$ 104,183	\$ -	\$ -

Additional Costs:

As a result of this early retirement incentive program, the District expects to incur additional costs. The breakdown in additional costs are presented below:

Administrative costs	\$ 280
Total additional costs	<u>\$ 280</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 10 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2016, are as follows:

	General Fund	Building Fund	County School Facilities Fund New Construction	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Revolving Cash	\$ 2,500	\$ -	\$ -	\$ 300	\$ 2,800
Stores Inventories	-	-	-	1,072	1,072
Total Nonspendable	2,500	-	-	1,372	3,872
Restricted:					
California Clean Energy Jobs Act	59,616	-	-	-	59,616
Lottery - Instructional Materials	68,063	-	-	-	68,063
Educator Effectiveness	48,396	-	-	-	48,396
Other Educational Purposes	4,571	-	-	-	4,571
Child Nutrition Program	-	-	-	276,511	276,511
Debt Service	-	-	-	151,070	151,070
Developer Fees	-	-	-	22,342	22,342
Capital Projects	-	2,876,476	-	-	2,876,476
State School Facilities Projects	-	-	1,844,515	981	1,845,496
Total Restricted	180,646	2,876,476	1,844,515	450,904	5,352,541
Committed:					
Deferred Maintenance	-	-	-	51,747	51,747
Unassigned:					
Reserve for Economic Uncertainty	243,165	-	-	-	243,165
Other Unassigned	2,359,664	-	-	-	2,359,664
Total Unassigned	2,602,829	-	-	-	2,602,829
Total Fund Balances	\$ 2,785,975	\$ 2,876,476	\$ 1,844,515	\$ 504,023	\$ 8,010,989

The government-wide statement of net position reports \$2,412,444 of restricted net position, which is not restricted by enabling legislation.

NOTE 11 - Participation In Public Entity Risk Pools and Joint Powers Authorities

The Tipton Elementary School District participates in three public entity risk pools under joint powers agreements (JPAs); the Tulare County Schools Insurance Group (T.C.S.I.G.), the Central Tulare County School Districts Liability/Property Joint Powers Authority (C.T.C.S.J.P.A.) and the Self-Insured Schools of California III (S.I.S.C. III). The relationship between the District and the JPAs is such that none of the JPAs is a component unit of the District for financial reporting purposes.

The JPAs were established as agencies under the provisions of California Government Code, Title I, Division 7, Chapter 5, Article 1, Section 6500, et. seq. The purpose of each JPA is to provide self-insurance programs as follows:

T.C.S.I.G. is an insurance purchasing pool for workers' compensation insurance.

C.T.C.S.J.P.A. provides a \$200,000 liability and a \$150,000 for property Self-Insured Retention (SIR) for claims against the participating public education agency JPA members. These claims are paid through the JPA loss fund.

S.I.S.C. III provides the services necessary and appropriate for the establishment, operation and maintenance of a medical Self-Insurance Fund that provides for payment of medical, dental, vision and prescription claims of the member public education agency employees and their covered dependents and to minimize the total cost of annual medical insurance of their respective member organizations.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Membership in the JPAs consists of various public educational agencies.

The JPAs are governed by boards consisting of representatives from the member public educational agencies and related associations. The boards control the operations of each JPA, including selection of management and approval of operating budgets, independent of any influence by member public educational agencies beyond their representation on the board. Each member public educational agency pays a premium based on student population, or number of covered individuals. Surpluses remain in each fund or JPA, while deficits are covered by assessments on the member districts in proportion to their participation in each JPA.

During the last three fiscal (claims) years none of the above programs have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

NOTE 12 - Pension Plans

Plan Descriptions

Qualified employees are covered under multiple-employer, cost-sharing defined benefit pension plans administered by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement Plan (STRP) a plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the Public Employees' Retirement Fund, School Employer Pool (PERF B) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. The benefit terms of the CalSTRS and CalPERS plans may be amended through legislation and Public Employers' Retirement Law, respectively. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites, <http://www.calstrs.com/member-publications> and <http://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalSTRS - STRP

CalSTRS - STRP provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the plan provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members. STRP has two benefit formulas. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 55. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

CalPERS – PERF B

CalPERS – PERF B provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Monthly benefits are based on three factors: Service credit, benefit factor and final compensation. Service credit is based on years of credited service, equal to one year of full time employment. The benefit factor which is a percentage of pay to which the member is entitled for each year of service, is determined by their age at retirement and the retirement formula based on their membership date with each employer. There are two school retirement formulas: 2% at age 55 for those hired prior to January 1, 2013 with benefit factors ranging from 1.1% - 2.5% with retirement ages of 50-62; 2% at age 62 for those hired after January 1, 2013 with benefit factors ranging from 1% - 2.5% with retirement ages of 52-67. Final compensation is the highest average pay rate and special compensation during any consecutive one-year or three-year period. Which compensation period is used, depends on the members' retirement formula. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit and the 1959 Survivor Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

The Plans' provisions and benefits in effect at June 30, 2016 are summarized as follows:

	CalSTRS		CalPERS	
	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-62	55-67	50-62	52-67
Monthly benefits, as a % of eligible compensation	2.0% - 2.4%	2.0% - 2.4% *	1.0%-2.5%	1.0% - 2.5% *
Required Employee Contribution Rates	9.20%	8.56%	7.00%	6.00%
Required Employer Contribution Rates	10.73%	10.73%	11.847%	11.847%
Required State Contribution Rates	7.12589% **	7.12589% **	-	-

* Amounts are limited to 120% of the Social Security Wage Base in effect at January 1, 2013, and is adjusted each fiscal year based on the Consumer Price Index.

** 7.391% reduced by \$72 million appropriation required by Education Code Section 22954(c)

Contributions

CalSTRS - STRP

Required member, District and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Employers and members are required to contribute monthly to the system a percentage of the creditable compensation. Rates are defined in Section 22950.5 through the measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specifically to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the contributions to the pension plan from the District were \$252,784.

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. The State contributed 7.12589% of salaries creditable to CalSTRS for the year ended 2013-14. The amount contributed by the State on behalf of the District was \$141,996 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$136,796. These on behalf payments meet the criteria of a special funding situation.

CalPERS – PERF B

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS' Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' periodic actuarial valuation process or by state statute. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2016, are presented above and the contributions to the pension plan from the District were \$118,774.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the District reported net pension liabilities for its proportionate share of the net pension liabilities that reflected a reduction for state support provided to the District. The amount recognized by the District as its proportionate share of the net pension liabilities, the related state support, and the total portion of the net pension liabilities that was associated with the District were as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
District's proportionate share of the net pension liability	\$ 3,321,878	\$ 1,208,689
State's proportionate share of the net pension liability associated with the District	1,756,903	-
Total net pension liability	<u>\$ 5,078,781</u>	<u>\$ 1,208,689</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2015, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014, rolled forward to June 30, 2015 using standard update procedures. The District's proportion of the net pension liabilities was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating school districts and the State, actuarially determined. A comparison of the District's proportionate share at June 30, 2015 to its proportionate share at June 30, 2014 is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2015	0.00493%	0.00820%
Proportionate share at June 30, 2014	<u>0.00455%</u>	<u>0.00792%</u>
Change - increase (decrease)	<u>0.00038%</u>	<u>0.00028%</u>

For the year ended June 30, 2016, the District recognized pension expense of \$ 418,908 and revenue of \$136,796 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 69,078	\$ 55,509
Changes in assumptions	-	74,265
Net difference between projected and actual earnings on pension plan investments	-	312,174
Changes in proportion and differences between District contributions and proportionate share of contributions	271,961	343
District contributions subsequent to the measurement date	<u>371,558</u>	<u>-</u>
Total	<u>\$ 712,597</u>	<u>\$ 442,291</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

\$371,558 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense, as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2017	\$ (102,619)
2018	(102,619)
2019	(103,495)
2020	145,872
2021	30,816
Thereafter	30,793
Total	<u>\$ (101,252)</u>

Actuarial Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry Age Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation Rate	3.00%	2.75%
Payroll Growth	3.75%	3.00%
Salary increases	Varies by Entry Age and Service for both CalSTRS & CalPERS	
Experience Study	7/1/2006-6/30/2010	7/1/1996-6/30/2011
Investment Rate of Return	7.60%	7.65%
Post Retirement Benefit Increase	2.00% Simple for DB maintain 85% Purchasing Power Level for DB, not applicable for DBS/CBB	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Net of pension plan investment expenses, including inflation

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. CalPERS uses mortality tables developed based on CalPERS specific data for all funds. The mortality table includes 20 years of mortality improvements using Society of Actuaries, Scale BB.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plans. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

CalSTRS best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the table below.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

CalPERS utilized historical returns of all the Plan's asset classes to determine the expected compounded (geometric) returns over the short-term (first 10 years) and the long-term (11-60 years) using the building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

The tables below reflect long-term expected real rate of return by asset class, as follows:

Asset Class	CalSTRS		CalPERS		
	Assumed Asset Allocation	Long-term *	New Strategic Allocation	Real (1)	Real (2)
		Expected Real Rate of Return		Return Years 1-10	Return Years 11+
Global Equity	47%	4.50%	47%	5.25%	5.71%
Fixed Income/Global Debt Securities	20%	0.20%	19%	0.99%	2.43%
Private Equity	12%	6.20%	12%	6.83%	6.95%
Real Estate	15%	4.35%	11%	4.50%	5.13%
Inflation Sensitive Assets	5%	3.20%	6%	0.45%	3.36%
Infrastructure & Forestland	0%	0.00%	3%	4.50%	5.09%
Cash/Liquidity	1%	0.00%	2%	-0.55%	-1.05%

* 10-year geometric average

(1) An expected inflation of 2.50% used for this period

(2) An expected inflation of 3.00% used for this period

Discount Rate

The discount rates used to measure the total pension liabilities for CalSTRS and CalPERS were 7.6% and 7.65%, respectively. The CalSTRS projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.6%) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the CalSTRS – STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return, gross of administrative expenses was applied to all periods of projected benefit payments to determine the CalSTRS – STRP's net pension liability. CalPERS' projection of the expected benefits and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the CalPERS – PERF B Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained on the CalPERS' website.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.60%	6.65%
Net Pension Liability	\$ 5,015,777	\$ 1,967,242
Current Discount Rate	7.60%	7.65%
Net Pension Liability	\$ 3,321,878	\$ 1,208,689
1% Increase	8.60%	8.65%
Net Pension Liability	\$ 1,914,111	\$ 577,901

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Summary of Changes of Benefits or Assumptions

There were no changes to benefit terms or plan provisions that applied to members of CalSTRS or CalPERS.

CalSTRS

There were no changes in actuarial methods or assumptions used for the June 30, 2015 measurement date. There were no changes that materially impacted the June 30, 2014 actuarial valuation outside of the usual year-to-year asset, liability and payroll experience.

CalPERS

The discount rate of 7.5% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense. On April 17, 2013 the CalPERS Board approved a change to the amortization and smoothing policies. Prior to this change CalPERS employed an amortization and smoothing policy which spread investment returns over a 15-year period while experience gains and losses were amortized over a rolling 30-year period. Effective with the June 30, 2014 actuarial valuation, CalPERS no longer uses an actuarial value of assets and employs an amortization and smoothing policy that spreads rate increases or decreases over a 5-year period, and amortizes all experience gains and losses over a fixed 30-year period. Beginning with the June 30, 2015 actuarial valuation, the CalPERS Board made several changes to demographic assumptions, the most significant of these is mortality improvement. The increase in liability due to new actuarial assumptions will be amortized over a 20-year period with a 5-year ramp-up/ramp-down in accordance with board policy. The effect of the change is not known.

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports on their respective websites.

NOTE 13 - Postemployment Benefits Other Than Pension Benefits

Plan Description

The District provides a self-funded, single employer, defined benefit healthcare plan administered by Tipton Elementary School District to provide medical, prescription drug, dental, vision and behavioral health plans for all eligible active and retired District employees and their dependents. The benefit terms of the plan may be amended by the District. As established by board policy, the plan covers all employees who retire from the District on or after attaining age 58 with at least 18 years of service. Benefits are paid until they attain the age of 65. Certificated and confidential management retirees must self-pay any excess of the premium over the District's annual contribution limit of \$10,841. In addition, the plan covers classified employees working a minimum of 6 hours a day who retire from the District on or after completing 20 years of service. Benefits are paid for the lesser of 5 years or until age 65. Classified retirees must self-pay any excess of the premium over the District's annual contribution limit of \$2,000. The District is a member in a joint powers agreement (JPA) the Self-Insured Schools of California (S.I.S.C. III), as described in Note 11 to provide health coverage.

Funding Policy

The contribution requirements of plan members and the District are established and may be amended by the District, the District's bargaining units and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements. The District participates in the Self-Insured Schools of California GASB 45 Trust, an agent multiple-employer plan as defined in Governmental Accounting Standards Board (GASB) Statement No. 43 with pooled administrative and investment functions. The Trust was established as a mechanism for pre-funding other postemployment benefit liabilities. However, contributions are voluntarily determined by the District's own funding schedule. The Self-Insured Schools of California GASB 45 Trust issues an annual stand-alone financial report which can be obtained by contacting SISC at PO Box 1847, Bakersfield, California 93303-1847, or by phoning SISC at 661-636-4710.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed 30 years.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2016

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation to the retiree health plan:

Annual required contribution (ARC)	\$ 46,335
Interest on prior year net OPEB obligation	362
Adjustment to annual required contribution	<u>(438)</u>
Annual OPEB cost	46,259
Employer contributions	<u>(6,601)</u>
Increase in net OPEB obligation	39,658
Beginning net OPEB obligation	<u>6,038</u>
Ending net OPEB obligation	<u><u>\$ 45,696</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation (asset) for the current and prior years, are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation(Asset)
6/30/2014	\$ 32,504	29.6%	\$ (33,686)
6/30/2015	\$ 46,760	15.0%	\$ 6,038
6/30/2016	\$ 46,259	14.3%	\$ 45,696

Funded Status and Funding Progress

As of July 1, 2014, the most recent actuarial valuation date, the funded status of the retiree health plan, was as follows:

Actuarial accrued liability (AAL)	\$ 336,372
Actuarial value of plan assets	<u>(73,475)</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 262,897</u></u>
Funded ratio (actuarial value of plan assets/AAL)	-
Annual covered payroll (active plan members)	\$ 3,056,746
UAAL as a percentage of annual covered payroll	8.6%

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, mortality and the health care cost trends. 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, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members at this point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and actual value of assets, consistent with long-term perspective of the calculations.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

In the July 1, 2014 actuarial valuation, the projected unit credit method was used. The actuarial assumptions were based on a standard set of assumptions used for similar situations, modified as appropriate for the District. Turnover rates were taken from a standard actuarial table, T-5, increased by 50% at all ages. The assumptions include a 6% investment rate or return, a 6% discount rate and a healthcare cost trend rate of 8% initially decreased to an ultimate rate at 5%. The unfunded actuarial accrued liability (UAAL) is being amortized using an open 30 year amortization period and the level dollar amount. The remaining amortization period at June 30, 2016, was 30 years.

NOTE 14 - Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under the terms of the grants, it is believed that any required reimbursement will not be material.

New Multi-Purpose/Gymnasium Building Project

The District entered into an agreement with Mangini Associates Inc. for architect services for the new multi-purpose/gymnasium building project on March 16, 2015. The District agreed to pay Mangini Associates Inc. a percentage of the cost of the work to complete the project, using the OPSC Sliding Scale. Based on the agreement, the total projected cost of the work is \$5,172,542. As of June 30, 2016, \$233,768 had been expended on this contract with Mangini Associates Inc. The project is expected to be completed in the 2017-2018 school year.

NOTE 15 - Subsequent Event

New Multi-Purpose/Gymnasium Building Project

On December 6, 2016, the District entered into a lease-leaseback agreement with Oral E. Micham Inc. for the construction of a multi-purpose/gymnasium building for \$5,878,945. The contract has been funded with General Obligation Bonds and General Fund monies, which will be reimbursed by the State School Facilities Project funds. The project has an expected completion date of October 2017.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

TIPTON ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-1

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,378,464	\$ 4,413,432	\$ 4,374,307	\$ (39,125)
Education Protection Account Funds	686,018	773,877	767,022	(6,855)
Local Sources	512,871	250,451	594,666	344,215
Federal Revenue	211,812	241,831	203,458	(38,373)
Other State Revenue	636,937	642,471	792,243	149,772
Other Local Revenue	97,270	233,477	274,860	41,383
Total Revenues	<u>6,523,372</u>	<u>6,555,539</u>	<u>7,006,556</u>	<u>451,017</u>
Expenditures:				
Current:				
Certificated Salaries	2,493,204	2,530,739	2,449,460	81,279
Classified Salaries	787,178	927,776	856,593	71,183
Employee Benefits	1,531,253	1,658,341	1,535,895	122,446
Books And Supplies	609,172	483,980	374,333	109,647
Services And Other Operating Expenditures	696,352	788,031	596,006	192,025
Other Outgo	22,625	23,125	23,125	-
Direct Support/Indirect Costs	(20,000)	(26,063)	(19,449)	(6,614)
Capital Outlay	-	11,340	11,340	-
Debt Service:				
Principal	88,790	88,790	88,781	9
Interest	23,220	23,220	23,219	1
Total Expenditures	<u>6,231,794</u>	<u>6,509,279</u>	<u>5,939,303</u>	<u>569,976</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>291,578</u>	<u>46,260</u>	<u>1,067,253</u>	<u>1,020,993</u>
Other Financing Sources (Uses):				
Transfers Out	-	(600,000)	(600,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net Change in Fund Balance	291,578	(553,740)	467,253	1,020,993
Fund Balance, July 1	<u>2,318,722</u>	<u>2,318,722</u>	<u>2,318,722</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 2,610,300</u>	<u>\$ 1,764,982</u>	<u>\$ 2,785,975</u>	<u>\$ 1,020,993</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 OTHER POSTEMPLOYMENT BENEFIT PLAN
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT B-2

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2010	\$ -	\$ 286,481	\$ 286,481	-	\$ 2,940,327	9.7%
7/1/2012	\$ 54,988	\$ 260,260	\$ 205,272	21.1%	\$ 2,609,917	7.9%
7/1/2014	\$ 73,475	\$ 366,372	\$ 262,897	20.1%	\$ 3,056,746	8.6%

TIPTON ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-3

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 LAST 10 FISCAL YEARS*

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total Proportionate Share of the Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
California State Teachers' Retirement System:							
6/30/2014	0.00455%	\$ 2,658,324	\$ 1,605,227	\$ 4,263,551	\$ 2,057,139	129.22%	76.52%
6/30/2015	0.00493%	\$ 3,321,878	\$ 1,756,903	\$ 5,078,781	\$ 2,279,842	145.71%	74.02%
California Public Employees' Retirement System:							
6/30/2014	0.00792%	\$ 899,318	\$ -	\$ 899,318	\$ 820,792	109.57%	83.38%
6/30/2015	0.00820%	\$ 1,208,689	\$ -	\$ 1,208,689	\$ 899,771	134.33%	79.43%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only two years are presented because ten year data is not yet available.

Notes to the Schedule

Change in Assumptions

CalSTRS

There were no changes in actuarial methods or assumptions used for the June 30, 2015 measurement date. There were no changes that materially impacted the June 30, 2014 actuarial valuation outside of the usual year-to-year asset, liability and payroll experience.

CalPERS

The discount rate of 7.5% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense. Effective with the June 30, 2014 actuarial valuation, CalPERS no longer uses an actuarial value of assets and employs an amortization and smoothing policy that spreads rate increases or decreases over a 5-year period, and amortizes all experience gains and losses over a fixed 30-year period.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTION
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

EXHIBIT B-4

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
California State Teachers' Retirement System:					
6/30/2015	\$ 202,450	\$ 202,450	\$ -	\$ 2,279,842	8.88%
6/30/2016	\$ 252,784	\$ 252,784	\$ -	\$ 2,355,863	10.73%
California Public Employees' Retirement System:					
6/30/2015	\$ 105,912	\$ 105,912	\$ -	\$ 899,771	11.771%
6/30/2016	\$ 118,774	\$ 118,774	\$ -	\$ 1,002,566	11.847%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only two years are presented because ten year data is not yet available.

Notes to the Schedule

Change in Assumptions

CalSTRS

There were no changes in actuarial methods or assumptions used for the June 30, 2015 measurement date. There were no changes that materially impacted the June 30, 2014 actuarial valuation outside of the usual year-to-year asset, liability and payroll experience.

CalPERS

The discount rate of 7.5% used for the June 30, 2014 measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense. Effective with the June 30, 2014 actuarial valuation, CalPERS no longer uses an actuarial value of assets and employs an amortization and smoothing policy that spreads rate increases or decreases over a 5-year period, and amortizes all experience gains and losses over a fixed 30-year period.

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

TIPTON ELEMENTARY SCHOOL DISTRICT

 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
Cash in County Treasury	\$ 280,502	\$ 151,070	\$ 24,073	\$ 455,645
Cash in Revolving Fund	300	-	-	300
Accounts Receivable	49,684	-	-	49,684
Stores Inventories	1,072	-	-	1,072
Total Assets	<u>\$ 331,558</u>	<u>\$ 151,070</u>	<u>\$ 24,073</u>	<u>\$ 506,701</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 1,928	\$ -	\$ -	\$ 1,928
Due to Other Funds	-	-	750	750
Total Liabilities	<u>1,928</u>	<u>-</u>	<u>750</u>	<u>2,678</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	300	-	-	300
Stores Inventories	1,072	-	-	1,072
Restricted Fund Balances	276,511	151,070	23,323	450,904
Committed Fund Balances	51,747	-	-	51,747
Total Fund Balance	<u>329,630</u>	<u>151,070</u>	<u>23,323</u>	<u>504,023</u>
Total Liabilities and Fund Balances	<u>\$ 331,558</u>	<u>\$ 151,070</u>	<u>\$ 24,073</u>	<u>\$ 506,701</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
LCFF Sources:				
Local Sources	\$ 54,000	\$ -	\$ -	\$ 54,000
Federal Revenue	348,787	-	-	348,787
Other State Revenue	26,920	380	-	27,300
Other Local Revenue	19,494	123,417	15,345	158,256
Total Revenues	<u>449,201</u>	<u>123,797</u>	<u>15,345</u>	<u>588,343</u>
Expenditures:				
Current:				
Pupil Services	377,176	-	-	377,176
General Administration	19,449	-	-	19,449
Plant Services	14,266	-	-	14,266
Debt Service:				
Interest	-	39,701	-	39,701
Total Expenditures	<u>410,891</u>	<u>39,701</u>	<u>-</u>	<u>450,592</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>38,310</u>	<u>84,096</u>	<u>15,345</u>	<u>137,751</u>
Other Financing Sources (Uses):				
Other Sources	-	66,974	-	66,974
Total Other Financing Sources (Uses)	<u>-</u>	<u>66,974</u>	<u>-</u>	<u>66,974</u>
Net Change in Fund Balance	38,310	151,070	15,345	204,725
Fund Balance, July 1	291,320	-	7,978	299,298
Fund Balance, June 30	<u>\$ 329,630</u>	<u>\$ 151,070</u>	<u>\$ 23,323</u>	<u>\$ 504,023</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2016

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	\$ 228,755	\$ 51,747	\$ 280,502
Cash in Revolving Fund	300	-	300
Accounts Receivable	49,684	-	49,684
Stores Inventories	1,072	-	1,072
Total Assets	<u>\$ 279,811</u>	<u>\$ 51,747</u>	<u>\$ 331,558</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 1,928	\$ -	\$ 1,928
Total Liabilities	<u>1,928</u>	<u>-</u>	<u>1,928</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	300	-	300
Stores Inventories	1,072	-	1,072
Restricted Fund Balances	276,511	-	276,511
Committed Fund Balances	-	51,747	51,747
Total Fund Balance	<u>277,883</u>	<u>51,747</u>	<u>329,630</u>
Total Liabilities and Fund Balances	<u>\$ 279,811</u>	<u>\$ 51,747</u>	<u>\$ 331,558</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
LCFF Sources:			
Local Sources	\$ -	\$ 54,000	\$ 54,000
Federal Revenue	348,787	-	348,787
Other State Revenue	26,920	-	26,920
Other Local Revenue	17,281	2,213	19,494
Total Revenues	<u>392,988</u>	<u>56,213</u>	<u>449,201</u>
Expenditures:			
Current:			
Pupil Services	377,176	-	377,176
General Administration	19,449	-	19,449
Plant Services	7,999	6,267	14,266
Total Expenditures	<u>404,624</u>	<u>6,267</u>	<u>410,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,636)</u>	<u>49,946</u>	<u>38,310</u>
Net Change in Fund Balance	(11,636)	49,946	38,310
Fund Balance, July 1	289,519	1,801	291,320
Fund Balance, June 30	<u>\$ 277,883</u>	<u>\$ 51,747</u>	<u>\$ 329,630</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2016

	Capital Facilities Fund	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	\$ 23,092	\$ 981	\$ 24,073
Total Assets	<u>\$ 23,092</u>	<u>\$ 981</u>	<u>\$ 24,073</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Due to Other Funds	\$ 750	\$ -	\$ 750
Total Liabilities	<u>750</u>	<u>-</u>	<u>750</u>
Fund Balance:			
Restricted Fund Balances	<u>22,342</u>	<u>981</u>	<u>23,323</u>
Total Fund Balance	<u>22,342</u>	<u>981</u>	<u>23,323</u>
Total Liabilities and Fund Balances	<u>\$ 23,092</u>	<u>\$ 981</u>	<u>\$ 24,073</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Capital Facilities Fund	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
Other Local Revenue	\$ 15,333	\$ 12	\$ 15,345
Total Revenues	<u>15,333</u>	<u>12</u>	<u>15,345</u>
Expenditures:			
Current:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>15,333</u>	<u>12</u>	<u>15,345</u>
Net Change in Fund Balance	15,333	12	15,345
Fund Balance, July 1	<u>7,009</u>	<u>969</u>	<u>7,978</u>
Fund Balance, June 30	<u>\$ 22,342</u>	<u>\$ 981</u>	<u>\$ 23,323</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY
 ORGANIZATION STRUCTURE
 JUNE 30, 2016

TABLE D-1

Tipton Elementary School District was established on November 3, 1874 and is located in Tulare County. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school serving kindergarten through eighth grade.

Governing Board

Name	Office	Term and Term Expiration
Tony Macedo	President	Four year term expires 12/2016
Greg Rice	Clerk	Four year term expires 12/2018
Iva Sousa	Member	Four year term expires 12/2018
John Cardoza	Member	Four year term expires 12/2018
Shelley Heeger	Member	Four year term expires 12/2016

Administration

Name	Office	Tenure
Miguel A. Guerrero, Ed.D.	Superintendent	5 years
Anthony Hernandez	Business Manager	1 year

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2016

TABLE D-2

	Second Period Report	Annual Report
TK/K-3:		
Regular ADA	234.64	234.82
Grades 4-6:		
Regular ADA	196.90	195.24
Grades 7-8:		
Regular ADA	114.45	113.64
ADA Totals	545.99	543.70

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2016

TABLE D-2

Grade Level	Ed. Code 46201 (b) Minutes Requirement	2015-16 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	51,730	180	Complied
Grade 1	50,400	55,610	180	Complied
Grade 2	50,400	55,610	180	Complied
Grade 3	50,400	55,610	180	Complied
Grade 4	54,000	57,570	180	Complied
Grade 5	54,000	57,570	180	Complied
Grade 6	54,000	57,570	180	Complied
Grade 7	54,000	57,570	180	Complied
Grade 8	54,000	57,570	180	Complied

School districts must maintain their instructional minutes as defined in Education Code Section 46201(b). This schedule is required of all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of the instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District did not meet its LCFF target funding.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2016

TABLE D-4

General Fund	Budget 2017 (see note 1)	2016	2015 (see note 5)	2014 (see note 5)
Revenues and other financial sources	\$ 6,390,675	\$ 7,006,556	\$ 5,741,257	\$ 5,329,213
Expenditures	6,334,421	5,939,303	5,649,914	4,997,923
Other uses and transfers out	300,000	600,000	261,372	48,750
Total outgo	6,634,421	6,539,303	5,911,286	5,046,673
Change in fund balance (deficit)	(243,746)	467,253	(170,029)	282,540
Ending fund balance	<u>\$ 2,542,229</u>	<u>\$ 2,785,975</u>	<u>\$ 2,318,722</u>	<u>\$ 2,488,751</u>
Available reserves (see note 2)	<u>\$ 2,466,699</u>	<u>\$ 2,602,829</u>	<u>\$ 2,210,514</u>	<u>\$ 1,993,028</u>
Available reserves as a percentage of total outgo (see note 3)	<u>37.2%</u>	<u>40.7%</u>	<u>38.1%</u>	<u>40.4%</u>
Total long-term debt (see note 4)	<u>\$ 9,431,167</u>	<u>\$ 9,525,249</u>	<u>\$ 5,148,133</u>	<u>\$ 1,625,000</u>
Average daily attendance at P-2	<u>546</u>	<u>546</u>	<u>592</u>	<u>591</u>

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$297,224 (11.9%) over the past two years. The fiscal year 2016-17 budget projects an decrease of \$243,746 (8.8%). For a district of this size, the State recommends available reserves of at least four percent of total General Fund expenditures, transfers out and other uses (total outgo).

The District suffered an operating deficit in one of the past three years, and projects a deficit during the 2016-17 fiscal year. Total long-term debt has increased by \$7,900,249 over the past two years, as a result of implementing GASB Statement 68 and 71 and issuing qualified zone academy bonds and general obligation bonds.

Average daily attendance has decreased by 45 over the past two years. No change of ADA is anticipated during the fiscal year 2016-17.

NOTES:

- (1) Budget 2017 is included for analytical purposes only and has not been subjected to audit.
- (2) Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- (3) On behalf payments of \$141,996, \$115,194 and \$107,053 have been excluded from the calculation of available reserves as a percentage of total outgo for the years ended June 30, 2016, 2015 and 2014, respectively.
- (4) Long-term debt includes net pension liability and OPEB obligation.
- (5) The Special Reserve Fund for Other Than Capital Outlay has been included due to its consolidation into the General Fund. A board resolution was passed on March 3, 2015, to close this fund.

TIPTON ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

TABLE D-5

The schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. None of the funds required adjustment at June 30, 2016.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2016

TABLE D-6

No charter schools are chartered by Tipton Elementary School District.

<u>Charter Schools</u>	<u>Included in Audit?</u>
None	N/A

Other Independent Auditors' Reports



**Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

Independent Auditors' Report

Board of Trustees
Tipton Elementary School District
370 N. Evans Road
Tipton, California 93272

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tipton Elementary School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Tipton Elementary School District's basic financial statements, and have issued our report thereon dated December 10, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tipton Elementary School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tipton Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Tipton Elementary School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

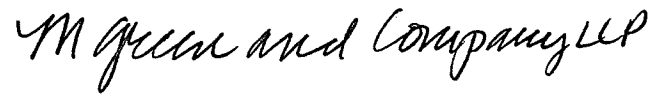
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tipton Elementary School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Tipton Elementary School District in a separate letter dated December 10, 2016.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "M Green and Company LLP". The signature is written in a cursive, flowing style.

Visalia, California
December 10, 2016



Independent Auditors' Report on State Compliance

Board of Trustees
Tipton Elementary School District
370 N. Evans Road
Tipton, California 93272

Members of the Board of Trustees:

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the 2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2016.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, 2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State's audit guide, 2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance Accounting:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (See Below)
Continuation Education	N/A
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes

Classroom Teacher Salaries	Yes
Early Retirement Incentive	Yes
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION AND CHARTER

SCHOOLS:

Educator Effectiveness	No (See Below)
California Clean Energy Jobs Act	No (See Below)
After School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	N/A

CHARTER SCHOOLS:

Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for Charter Schools	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes – Classroom Based	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for independent study because the ADA was under the level that requires testing.

We did not perform testing for California Clean Energy Jobs Act or Educator Effectiveness since the District did not have expenditures from these sources during the current fiscal year.

Opinion on State Compliance

In our opinion, Tipton Elementary School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2016.

Other Matters

Other Information

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 and 2016-002.

Tipton Elementary School District's Responses to the Findings

Tipton Elementary School District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Tipton Elementary School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.



Visalia, California
December 10, 2016

Findings and Recommendations Section

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes N/A No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes N/A None Reported

Type of auditors' report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance? Yes N/A No

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

The District had less than \$750,000 in federal expenditures this year.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? Yes N/A No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

Type of auditors' report issued on compliance
for state programs:

Unmodified

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

FINDING 2016-001

72000

STATE COMPLIANCE – SCHOOL ACCOUNTABILITY REPORT CARD

Criteria

Pursuant to the provisions of subsection (b)(8) of Education Code Section 33126, if the Facility Inspection Tool (FIT) was completed prior to the publication of the District's School Accountability Report Card (SARC), the information in the SARC is required to agree to the FIT.

Condition

The repair status of Interior inspected was reported as "Fair" on the SARC while it was reported as "Poor" on the FIT. The repair status of Restrooms/Fountains was reported as "Fair" on the SARC but was reported as "Good" on the FIT.

Questioned Costs

Not Applicable

Proper Perspective

The finding applies to reporting on the SARC.

Effect

Parents of the students currently enrolled with the District, as well as those considering enrolling their children, do not have an accurate SARC with which to make decisions.

Cause

The discrepancies were due to clerical errors.

Recommendation

We recommend the District staff agree the information in the SARC to the most recent FIT prior to publication.

Corrective Action Plan

The necessary revisions to the SARC will be made in order to accurately reflect the results of the FIT report. In the future, we will work with more attention to detail in order to ensure that such errors are not made.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

FINDING 2016-002

40000

STATE COMPLIANCE – TRANSPORTATION MAINTENANCE OF EFFORT

Criteria

Pursuant to Education Code section 42238.03(a)(6)(B), in addition to subparagraph (A), of the funds a school district receives for home-to-school transportation programs the school district shall expend, pursuant to former Article 2 (commencing with Section 39820) of Chapter 1 of Part 23.5, former Article 10 (commencing with Section 41850) of Chapter 5, and the Small School District Transportation program, as set forth in former Article 4.5 (commencing with Section 42290) of Chapter 7 of Part 24 of Division 3 of Title 2, as those articles read on January 1, 2013, no less for those programs than the amount of funds the school district expended for home-to-school transportation in the 2012-13 fiscal year.

Condition

The District expended \$133,982 for home-to-school transportation in the 2015-16 school year, which was less than the required amount of \$137,790 (lesser of the transportation expenditures of \$172,254 expended in the 2012-13 fiscal year or the transportation revenue \$137,790 received in the 2013-14 fiscal year).

Questioned Costs

Not Applicable

Proper Perspective

This is isolated to the home-to-school transportation maintenance of effort.

Effect

Although there is no fiscal impact, the students might have not received necessary transportation service compared to the services provided in 2012-13.

Cause

A bus driver position became open during the year and remained unfilled for a few months.

Recommendation

We recommend the District maintain the level of transportation budget and services to meet the level of the transportation expenditure in the 2012-13 fiscal year or the lesser of the amount received in the 2013-14 fiscal year.

Corrective Action Plan

The District will maintain the level of transportation budget and services to meet the level of the transportation expenditures as the District expended for home-to-school transportation in the 2012-13 or at a minimum the amount received in the 2013-14 fiscal year. The District has replaced the bus driver, whose position was not filled for a few months and expects a full roster of bus drivers for the 2016-17 school year.



Letter to Management

Board of Trustees
Tipton Elementary School District
370 N. Evans Road
Tipton, California 93272

Dear Members of the Board of Trustees:

We have completed our audit of Tipton Elementary School District for the year ended June 30, 2016. The following item came to our attention which we are providing for your consideration:

Stores inventory

Stores Inventory did not appear to be adjusted at year-end. An annual adjustment for the cafeteria's stores inventory should be made every year to reflect the proper balance at year-end. The District is not making this adjustment at year end. We recommend this adjustment be included with other year-end closing procedures and should be made every year.

Prior Year Issues

Journal Entry Approval: Journal entries did not appear to be approved after the change in personnel. The District needed to implement a process for approving entries for all staff to follow so that changes in personnel will not affect the internal control over journal entries in the future. Our recommendation has been implemented.

Stores inventory: Stores Inventory did not appear to be adjusted at year-end. An annual adjustment for the cafeteria's stores inventory should have been made every year to reflect the proper balance at year-end. The District did not make this adjustment at year-end. We recommended this adjustment be included with other year-end closing procedures and should be made every year. This issue was not resolved. Our recommendation has been repeated in the current year.

Revolving Fund Cash Bank Account: The District should have compared bank reconciliations to book balances for the revolving fund cash bank account and should have reconciled the balance in the account to match the amounts recorded on the financial reports. We recommended the revolving fund cash account be replenished and balanced to the \$2,500 at least monthly, if not more often. The revolving fund cash balance was \$479 at June 30, 2015. In addition, the bank reconciliations should have been reviewed by someone other than the person who performs the reconciliation. Our recommendation has been implemented.

Excess of Expenditures Over Appropriations: Actual expenditures exceeded budgeted amounts in the certificated salaries major object code for the year ended June 30, 2015, in the General Fund. Proper internal controls dictated maintaining control over the budgeting process. We recommended the District review budgets more carefully and revise budgets on a regular basis or the board should have approved the year-end budget transfer resolution to allow TCOE to adjust the budget. Our recommendation has been implemented.

We would like to thank management and all of the office personnel for the excellent cooperation we received during our audit. We look forward to working with you again in 2017 and beyond.

Very truly yours,

A handwritten signature in black ink that reads "M Green and Company LLP". The signature is written in a cursive, flowing style.

M. GREEN AND COMPANY LLP
Certified Public Accountants

December 10, 2016

TIPTON ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>2015-001 Annual Attendance Report ADA was overstated by 1.22 ADA. Component differences were as follows: Annual Attendance Report: Grades TK/K-3: ADA per report = 274.23. ADA per audit = 273.55. The difference was (0.68). Grades 4-6: ADA per report = 182.35. ADA per audit = 182.28. The difference was (0.07). Grades 7-8: ADA per report = 131.60. ADA per audit = 131.13. The difference was (0.47). We recommended the District correct the formula error and revise the Annual Attendance Report.</p>	Implemented	
<p>2014-001 In our sample of 60 students that were both free or reduced-priced meal eligible level identified under the "NSLP Program" column, that were indicated as a "No" under the "Direct Certification" column, and English learner pupil level identified as "EL" in the ELAS Designation column on the certified "1.18 - FRPM/English Learner/Foster Youth - Student List" report, one student was ineligible. We recommended the District take more care when determining eligibility on the income verification forms as well as reviewing the accuracy of the income verification forms.</p>	Implemented	