

# Tipton Elementary School District

## AGENDA

### REGULAR BOARD MEETING

Tuesday, January 8, 2019

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

3. **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.**

3.1 Government Code section 54957 Public Employee  
Discipline/Dismissal/Release/Reassignment

3.2 Government Code Section 54957.6  
Conference with Labor Negotiators  
Agency designated representatives: Jacob Munoz and Stacey Bettencourt  
Underrepresented Employee: Management Employees

4. **RECONVENE TO OPEN SESSION:**

5. **REPORT OUT FROM CLOSED SESSION:**

6. **CONSENT CALENDAR: Action items:**

6.1 Minutes of December 11, 2018 Board Meeting

6.2 Minutes of December 17, 2018 Special Board Meeting

6.3 School Accountability Report Card 2017-2018

7. **ADMINISTRATIVE: Action items:**

7.1 Resolution #2018-19-10 of the Board of the Tipton Elementary School District to Approve Amendment of the Tulare County Schools Insurance Group Joint Exercise of Powers Agreement and Bylaws

7.2 Review and Report the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2018

- 7.3 Flash Curriculum for Comprehensive Sexual Education per the California Healthy Youth Act
- 7.4 Discussion and Approval of Tentative Agreement between Tipton Elementary School and Associated Teachers of Tipton
- 7.5 Discussion and Approval of Tentative Agreement between CSEA and its Tipton Chapter No. 765 Agreement with Tipton Elementary School District
- 7.6 CTA Public Disclosure for the 2018-2019 School year
- 7.7 CSEA Public Disclosure for the 2018-2019 School Year
- 7.8 Approval of Certificated and Classified Salary Schedules
- 7.9 Approval of Management and Administrative Salary Schedules

8. **FINANCE: Action items:**

- 8.1 Vendor Payments
- 8.2 Audit Report for Year Ended June 30, 2018

9. **INFORMATION: (Verbal Reports & Presentations)**

- 9.1 MOT--FOOD SERVICE—PROJECTS
- 9.2 P-1 Attendance Report

10. **Any Other Business:**

- 10.1 Quarterly Board Policy Updates – Informational

11. **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 3, 2019**

**6. CONSENT CALENDAR: Action items:**

**6.1 Minutes of December 11, 2018 Board Meeting**

# Tipton Elementary School District

## MINUTES

### REGULAR BOARD MEETING

Tuesday, December 11, 2018

7:00 p.m. District Conference Room

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

*Board President, Greg Rice, called the meeting to order at 7:03 pm and led the flag salute. Board Members present: Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice. John Cardoza was absent. Guests: Michelle Nuckols, Tamara Morton, Sandra Cunha, Virginia Almeida, Maryann Henry, Fausto Martin and Jacob Munoz.*

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

**2.1 Nominate and Elect President of the Tipton Board of Education**

*Motion to Nominate and Elect Greg Rice as Board President of the Tipton Board of Education was made by Iva Sousa and second by Shelley Heeger.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

**2.2 Nominate and Elect Clerk of the Tipton Board of Education**

*Motion to Nominate and Elect Iva Sousa as Board Clerk of Tipton Board of Education was made by Fernando Cunha and second by Greg Rice.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

**2.3 Appoint Secretary of the Board**

*Motion to Appoint Stacey Bettencourt as Secretary of the Board was made by Iva Sousa and second by Greg Rice.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

**2.4 Authorized Signatures to Sign Orders – Superintendent/Principal, Assistant Superintendent/Projects Director, and Business Manager**

*Motion to Approve Authorized Signatures to Sign Orders – Superintendent/Principal, Assistant Superintendent/Projects Director, and Business Manager was made by Iva Sousa and second*



*by Shelley Heeger.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **2.5 Board Representative to Vote on 2019 Election of County Committee**

*Motion to Appoint John Cardoza as the Board Representative to Vote on 2019 Election of County Committee was made by Shelley Heeger and second by Iva Sousa.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **3. Public Input:**

### **3.1 Community Relations/Citizen Comments**

*Ms. Virginia Almeida invited the Board to the Christmas Party for Save the Children on Thursday, December 20, 2018 at 3:30 pm.*

### **3.2 Reports by Employee Units CTA/CSEA**

*No Comments*

### **3.3 Mrs. Nuckols – Ag in the classroom and garden update**

*Mrs. Michelle Nuckols shared with the Board all the great things that her students have been doing in their elective class, Ag in the Classroom along with listing all the field trips that the students have been able to participate in. Mrs. Nuckols also shared the design ideas for the new school garden that the students had created.*

*Mr. Fausto Martin shared the cost estimated to put in a new school garden.*

## **4. CONSENT CALENDAR: Action items:**

### **4.1 Minutes of Board Meeting, November 6, 2018**

### **4.2 Field Trip and Fundraiser Requests**

*Motion to Approve Consent Calendar was made by Iva Sousa and second by Fernando Cunha.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **5. ADMINISTRATIVE: Action items:**

### **5.1 Board Meeting Dates for 2019**

*Motion to Approve Board Meeting Dates for 2019 was made by Shelley Heeger and second by*

*Fernando Cunha.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **5.2** Approval of Board Policies and Administrative Regulations

*Motion to Approve Board Policies and Administrative Regulations was made by Iva Sousa and second by Fernando Cunha.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **5.3** Approval of ELPAC Reclassification

*Motion to Approve ELPAC Reclassification was made by Shelley Heeger and second by Iva Sousa.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **5.4** Resolution #2018-2019-09 Approving Participation in the Classified School Employee Summer Assistance Program

*Motion to Approve Resolution #2018-2019-09 Approving Participation in the Classified School Employee Summer Assistance Program was made by Shelley Heeger and second by Fernando Cunha.*

*Vote Yea 3/ No 0/ Abstain 1/ Absent 1*

*Yea - Shelley Heeger, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – Iva Sousa*

*Absent – John Cardoza*

## **5.5** Approval of Landscaping Project Change Order #1

*Motion to Approve Landscaping Project Change Order #1 was made by Iva Sousa and second by Fernando Cunha.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

## **6. FINANCE: Action items:**

## 6.1 Vendor Payments

*Motion to Approve Vendor Payments was made by Fernando Cunha and second by Iva Sousa.  
Vote Yea 4/ No 0/ Abstain 0/ Absent 1  
Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice  
No – 0  
Abstain – 0  
Absent – John Cardoza*

## 6.2 Budget Revisions

*Motion to Approve Budget Revisions was made by Shelley Heeger and second by Fernando Cunha.  
Vote Yea 4/ No 0/ Abstain 0/ Absent 1  
Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice  
No – 0  
Abstain – 0  
Absent – John Cardoza*

## 6.3 First Interim Report

*Motion to Approve First Interim Report was made by Iva Sousa and Second by Fernando Cunha.  
Vote Yea 4/ No 0/ Abstain 0/ Absent 1  
Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice  
No – 0  
Abstain – 0  
Absent – John Cardoza*

## 7. **INFORMATION: (Verbal Reports & presentations)**

### 7.1 MOT--FOOD SERVICE—PROJECTS

*Mr. Fausto Martin updated the Board on Proposition 39 Funds. He shared that approximately 20,000 dollars was left to spend which would be used to purchase lights and exit signs. Mr. Martin also updated the Board on the need to purchase new tires for the buses and he also informed them that the transmission was going out on Bus #2. Mr. Martin shared that the Fire Inspector was here and installed Knox Boxes.*

*Mr. Jacob Munoz shared with the Board that the Boys won the Palo Verde Soccer Tournament and that Mrs. Blanca Cruz helped coach the boys' soccer team along with Mr. Marroquin. He shared that Mrs. Mendoza, our new Parent Liaison, had her first parent meeting which included a presenter from TCOE, and Virginia Almeida from Save the Children. Mr. Munoz shared that there will be monthly meetings to support families.*

*Mrs. Stacey Bettencourt invited the Board to attend the annual family lunch which would be held on Thursday, December 13, 2018. She also shared with the Board that the teachers in grades Tk – 5<sup>th</sup> grade would be having a holiday performance for parents to watch on Wednesday, December 19<sup>th</sup> at 9:00 am.*

## 8. **Adjourn to Closed Session: 9:20 pm**

**9. Reconvene to open session 11:17 pm**

**10. Report out from Closed Session**

- 8.1** Education Code section 35146  
Student transfers, inter District request, etc

*No action taken*

- 8.2** Government Code Section 54957.6  
Conference with Labor Negotiators  
Agency designated representatives: Jacob Munoz and Stacey Bettencourt  
Employee Organization: CTA

*Discussion only*

- 8.3** Government Code Section 54957.6  
CONFERENCE WITH LABOR NEGOTIATORS  
Agency designated representatives: Jacob Munoz and Stacey Bettencourt  
Employee Organization: CSEA

*Discussion only*

- 8.4** Government Code section 54957 Public Employee Discipline/Dismissal/Release

*Motion to ratify employee 6643118997 a Paraprofessional/Special Friends resignation, effective December 11, 2018, and accepted by the Superintendent/Principal on November 2, 2018 was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

- 8.5** Government Code Section 54957  
PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT  
Title: Special Friends

*Motion to appoint Jessica Aguirre as the Special Friend Aide for the Special Friends Program was made by Shelley Heeger and second by Fernando Cunha.*

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

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza*

**11. Adjournment 11:18 pm**

**Minutes approved January 8, 2018**

---

Greg Rice, President

---

Iva Sousa, Clerk

---

Stacey Bettencourt, Secretary

**6. CONSENT CALENDAR: Action items:**

**6.2** Minutes of December 17, 2018 Special Board Meeting

# Tipton Elementary School District Minutes

## SPECIAL BOARD MEETING

Monday, December 17, 2018

6:00 p.m. District Conference Room

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

*Board President, Greg Rice, called the meeting to order at 6:02 pm and led the flag salute. Board Members present: Shelley Heeger, Iva Sousa, Fernando Cunha, John Cardoza and Greg Rice. Guests: Jacob Munoz*

2. **Public Input:**

2.1 Community Relations/Citizen Comments

*No Comments*

3. **Adjourn to Closed Session: 6:03 pm**

4. **Reconvene to open session 7:05 pm**

10. **Report out from Closed Session**

3.1 Government Code Section 54957.6

CONFERENCE WITH LABOR NEGOTIATORS Agency designated representatives:

Jacob Munoz and Stacey Bettencourt

Employee Organization: CTA

*Discussion Only*

3.2 Government Code Section 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency designated representatives: Jacob Munoz and Stacey Bettencourt

Employee Organization: CSEA

*Discussion Only*

11. **Adjournment 7:07 pm**

**Minutes approved January 8, 2018**

---

Greg Rice, President

---

Iva Sousa, Clerk

---

Stacey Bettencourt, Secretary

**6. CONSENT CALENDAR: Action items:**

**6.3 School Accountability Report Card 2017-2018**





# Tipton Elementary School

370 North Evans Rd • Tipton, CA 93272 • (559) 752-4213 • Grades

Stacey Bettencourt, Principal

[sbettencourt@tipton.k12.ca.us](mailto:sbettencourt@tipton.k12.ca.us)

[www.tiptonschool.org](http://www.tiptonschool.org)

## 2017-18 School Accountability Report Card Published During the 2018-19 School Year



### Tipton Elementary School District

370 North Evans Rd  
Tipton, CA 93272  
(559) 752-4213  
[www.tiptonschool.org](http://www.tiptonschool.org)

#### District Governing Board

Greg Rice  
Iva Sousa  
John Cardoza  
Shelley Heeger  
Fernando Cunha

#### District Administration

Stacey Bettencourt  
**Superintendent**  
Stacey Bettencourt  
**Superintendent/Principal**  
Fausto Martin  
**MOT Supervisor**  
Maryann Henry  
**Business Manager**

### Principal's Message

Tipton Elementary School District is the main hub of the community. The school is a safe, caring place for students. The grounds and buildings reflect the pride of ownership of both the students and staff. Technology has been an emphasis for several years — two fully equipped computer labs, 6 iPads in each K-2 classroom, and in all 3rd through 8th grade classrooms we have implemented a 1 to 1 Chromebook initiative. Our teachers each have a laptop and printer setup in their classrooms.

Tipton Elementary School's staff has always been committed to providing each student with learning opportunities. Students are held to high expectations and the staff work toward providing an instructional program that is aligned to the California State Standards in English language arts and mathematics. Each teacher is fully credentialed and each possesses the training and certification to work with second-language students.

Tipton Elementary School's philosophy of education is to provide a continuation of essential learning. It is our ultimate goal to provide each student with basic facts and experiences. These will aid our youth in becoming self-sufficient individuals mentally, physically, socially, and morally so that they can meet the demands of a rapidly changing society. It is essential to instill in each student the importance of individual worth and to create a positive self-image through personal development in initiative, resourcefulness, and responsibility.

Tipton Elementary School is a Title I school in year five of Program Improvement. Students and staff have made steady progress this year in addressing the needs of students. The staff has continued to emphasize teaching the standards that will enable students to make adequate progress on the CAASPP assessment.

### Vision Statement

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

### Mission Statement

At Tipton Elementary, we are developing a culture of high expectations, academic excellence, and self-efficacy. Character education is of vital importance to the process. We want our students to have the knowledge, skills, and morality to lead our society into the future. It is our responsibility to guide them through this process.

## About the SARC

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

2017-18 Student Enrollment by Grade Level	
Grade Level	Number of Students
Kindergarten	77
Grade 1	65
Grade 2	61
Grade 3	73
Grade 4	56
Grade 5	51
Grade 6	77
Grade 7	62
Grade 8	67
<b>Total Enrollment</b>	<b>589</b>

2017-18 Student Enrollment by Group	
Group	Percent of Total Enrollment
Black or African American	0.7
American Indian or Alaska Native	0.2
Asian	0.7
Filipino	0.0
Hispanic or Latino	90.0
Native Hawaiian or Pacific Islander	0.0
White	2.9
Socioeconomically Disadvantaged	90.7
English Learners	68.4
Students with Disabilities	3.6
Foster Youth	0.7

## A. Conditions of Learning

### State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials			
Tipton Elementary School	16-17	17-18	18-19
With Full Credential	28	28	26
Without Full Credential	0	0	1
Teaching Outside Subject Area of Competence	0	0	0
Tipton Elementary School District	16-17	17-18	18-19
With Full Credential	♦	♦	26
Without Full Credential	♦	♦	1
Teaching Outside Subject Area of Competence	♦	♦	0

Teacher Misassignments and Vacant Teacher Positions at this School			
Tipton Elementary School	16-17	17-18	18-19
Teachers of English Learners	0	0	0
Total Teacher Misassignments	0	0	0
Vacant Teacher Positions	0	0	0

\* Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

\*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

**Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2018-19)**

The Tipton Elementary School District has purchased Standards-aligned textbooks and instructional materials in the core curriculum areas of reading/language arts, math, science, history/ social science, health, and science laboratory equipment. The District can verify each student has access to his or her own copy of Standards-aligned textbooks and instructional materials for use in the classroom and at home.

Textbooks and Instructional Materials Year and month in which data were collected: 09/2018	
Core Curriculum Area	Textbooks and Instructional Materials/Year of Adoption
<b>Reading/Language Arts</b>	<p>Treasures (K- 5) Adopted 2011</p> <p>Glencoe/McGraw-Hill (6-8) Adopted 2011</p> <p><b>The textbooks listed are from most recent adoption:</b> Yes <b>Percent of students lacking their own assigned textbook:</b> 0%</p>
<b>Mathematics</b>	<p>GO Math! Houghton Mifflin Harcourt (K-8) Adopted 2014</p> <p><b>The textbooks listed are from most recent adoption:</b> Yes <b>Percent of students lacking their own assigned textbook:</b> 0%</p>
<b>Science</b>	<p>Harcourt (K-5) Adopted 2007</p> <p>Glencoe/McGraw-Hill (6-8) Adopted 2007</p> <p><b>The textbooks listed are from most recent adoption:</b> Yes <b>Percent of students lacking their own assigned textbook:</b> 0%</p>
<b>History-Social Science</b>	<p>Scott Foresman, History-Social Science for California (K-5) Adopted 2006</p> <p>Discovery Education, Discovery Education Social Science Techbook (6-8) Adopted 2018</p> <p><b>The textbooks listed are from most recent adoption:</b> Yes <b>Percent of students lacking their own assigned textbook:</b> 0%</p>
<b>Science Laboratory Equipment</b>	<p>N/A</p> <p><b>The textbooks listed are from most recent adoption:</b> N/A</p>

Note: Cells with N/A values do not require data.

### School Facility Conditions and Planned Improvements (Most Recent Year)

Tipton Elementary School was originally built in 1874. The current school site was built in 1959. In November of 2014 the community of Tipton approved a general obligation bond for site modernization, health, safety, and energy efficiency improvements, modernization of outdated classrooms, restrooms, and school facilities, and construction of a multipurpose room for school and community use. Construction of the multipurpose room was completed in August of 2018.

The remainder of the 19.2-acre campus is well maintained. The school's athletic facilities include a track, soccer fields, and basketball courts that are open to the public after school hours. Every building on campus is alarmed for security after school hours.

Covert cameras are in place to film all movements during and after school hours. The only gate that remains open during the school day is the front gate, leading to the office.

The District takes pride in the cleanliness and adequacy of the school grounds, building, and restroom, including any maintenance needed to ensure quick and prompt repairs. The overall emphasis of the District is to maintain appropriate facilities for our students.

School Facility Good Repair Status (Most Recent Year)		
Year and month in which data were collected: 12/12/18		
System Inspected	Repair Status	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	Good	
<b>Interior:</b> Interior Surfaces	Poor	Stained ceiling tiles and light bulbs need to be replaced. Mounted TVs need to be removed. Repairs to be made by February 2019.
<b>Cleanliness:</b> Overall Cleanliness, Pest/ Vermin Infestation	Good	
<b>Electrical:</b> Electrical	Good	
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	Good	Multiple drinking fountains need to be repaired. Repairs to be made in February 2019.
<b>Safety:</b> Fire Safety, Hazardous Materials	Good	
<b>Structural:</b> Structural Damage, Roofs	Good	
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
<b>Overall Rating</b>	<b>Good</b>	

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

2017-18 CAASPP Results for All Students						
Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	16-17	17-18	16-17	17-18	16-17	17-18
ELA	35.0	38.0	35.0	38.0	48.0	50.0
Math	26.0	27.0	26.0	27.0	37.0	38.0

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the

School Year 2017-18 CAASPP Assessment Results - English Language Arts (ELA) Disaggregated by Student Groups, Grades Three through Eight and Eleven				
Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	378	372	98.41	38.17
Male	192	189	98.44	35.45
Female	186	183	98.39	40.98
Black or African American	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	346	343	99.13	38.48
White	--	--	--	--
Socioeconomically Disadvantaged	359	356	99.16	37.64
English Learners	300	297	99.00	35.35
Students with Disabilities	18	18	100.00	0.00
Students Receiving Migrant Education Services	20	20	100.00	20.00
Foster Youth	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in Science for All Students						
Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)					
	School		District		State	
	16-17	17-18	16-17	17-18	16-17	17-18
Science	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2016–17 and 2017–18 data are not available. The CDE is developing a new science assessment based on the Next Generation Science Standards for California Public Schools (CA NGSS). The CAST was pilot-tested in spring 2017 and field-tested in spring 2018. The CAST will be administered operationally during the 2018–19 school year. The CAA for Science was pilot-tested for two years (i.e., 2016–17 and 2017–18) and the CAA for Science will be field-tested in 2018–19.

Note: Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated on both assessments.

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

Grade Level	2017-18 Percent of Students Meeting Fitness Standards		
	4 of 6	5 of 6	6 of 6
5	20.4	20.4	8.2
7	12.7	17.5	9.5

\* Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

School Year 2017-18 CAASPP Assessment Results - Mathematics Disaggregated by Student Groups, Grades Three through Eight and Eleven				
Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	379	373	98.42	26.81
Male	193	189	97.93	28.57
Female	186	184	98.92	25
Black or African American	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	347	343	98.85	27.11
White	--	--	--	--
Socioeconomically Disadvantaged	360	357	99.17	26.89
English Learners	301	297	98.67	24.92
Students with Disabilities	18	18	100	0
Students Receiving Migrant Education Services	20	20	100	20
Foster Youth	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3--Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

### Opportunities for Parental Involvement (School Year 2018-19)

All families are encouraged to become informed and actively involved. We invite everyone to attend and participate in our School Site Council, English Learner Advisory Committee, PSO, Back-to-School Night, Kindergarten Orientations, Open House, informational meetings, and student performances throughout the year. We encourage parents to volunteer in classrooms, the library, or chaperone field trips.

The Parent Staff Organization (PSO) operates during the school year to provide help and support for various programs at the school. The school Fall Festival is the main fundraiser for the PSO. Funds earned this school year are used to help with class parties, field trips, and other co-curricular activities.

For more information on how to become involved at the school, please contact Principal Stacey Bettencourt at (559) 752-4213.

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

### School Safety Plan

Our School Safety Plan was revised and updated in Fall of 2018. The team consists of the Superintendent/Principal, Assistant Superintendent, Supervisor of Maintenance, operations and transportation, and other staff members and parents. The Safety Plan will provide explicit directions for every emergency situation that could occur on campus. Parents interested in obtaining a complete copy of the plan may request one from the Principal.

**Suspensions and Expulsions**

School	2015-16	2016-17	2017-18
Suspensions Rate	3.1	4.1	1.4
Expulsions Rate	0.2	0.0	0.0
District	2015-16	2016-17	2017-18
Suspensions Rate	3.1	4.1	1.4
Expulsions Rate	0.2	0.0	0.0
State	2015-16	2016-17	2017-18
Suspensions Rate	3.7	3.7	3.5
Expulsions Rate	0.1	0.1	0.1

**D. Other SARC Information**

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

**Academic Counselors and Other Support Staff at this School**

**Number of Full-Time Equivalent (FTE)**

Academic Counselor	0.0
Counselor (Social/Behavioral or Career Development)	0.0
Library Media Teacher (Librarian)	0.0
Library Media Services Staff (Paraprofessional)	1.0
Psychologist	0.4
Social Worker	0.2
Nurse	0.2
Speech/Language/Hearing Specialist	0.4
Resource Specialist (non-teaching)	1.0
Other	
Average Number of Students per Staff Member	
Academic Counselor	N/A

\* One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

**Average Class Size and Class Size Distribution (Elementary)**

Grade	Average Class Size			Number of Classrooms*								
				1-20			21-32			33+		
	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18	2015-16	2016-17	2017-18
K	17	21	19	4	1	4		3				
1	18	19	22	4	18				18			
2	18	25	20	3		10		15	5			
3	16	18	21	3	15				15			
4	24	23	21			1	18	12	17			
5	21	25	26	6			12	18	12			
6	22	17	26		10		21	4	12			

\* Number of classes indicates how many classes fall into each size category (a range of total students per class).

**Professional Development provided for Teachers**

Based on the analysis of CAASPP data as well as local assessments the district has implemented the research based Developmental Reading Assessment (DRA) as well as a guided reading program intended to differentiate instruction and meet the needs of each individual student, especially our EL population. The district has implemented the Teacher's College Writing Workshop units of study, which is a standards based writing program that allows teachers and instructional aides to work on the individual needs of each child. Professional Development is delivered by consultants during our early release days, by attending workshops, or during the regular school day by providing substitutes for classroom teachers. The district is implementing a data driven tiered reading as well as language intervention program to target struggling English learners, and accelerate their learning to meet grade level expectations. Teachers are supported through follow up meetings with administration to discuss the implementation as well as student data that is generated through the assessment process.

FY 2016-17 Teacher and Administrative Salaries		
Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$49,920	\$44,375
Mid-Range Teacher Salary	\$67,754	\$65,926
Highest Teacher Salary	\$87,076	\$82,489
Average Principal Salary (ES)	\$106,353	\$106,997
Average Principal Salary (MS)	\$0	\$109,478
Average Principal Salary (HS)	\$0	
Superintendent Salary	\$126,825	\$121,894
Percent of District Budget		
Teacher Salaries	33.0	32.0
Administrative Salaries	6.0	7.0

\* For detailed information on salaries, see the CDE Certificated Salaries & Benefits webpage at [www.cde.ca.gov/ds/fd/cs/](http://www.cde.ca.gov/ds/fd/cs/).

### Types of Services Funded

- Provide highly qualified highly trained staff in all TK-8 classrooms with a teacher to pupil ratio of less than or equal to 24:1. Small class sizes allow our teachers to build quality relationships with our students and to develop a deeper understanding of their individual needs.
- Provide reading intervention support for students who are performing below grade level with the purpose of accelerating student learning and closing the achievement gap. Our intervention approach is data driven and employs flexible groupings based on student need. Our local data has demonstrated strong growth for our students who participate in this intervention.
- Provide our students with access to a variety of technology in order to develop 21st century knowledge and skills.
- Provide our students with access to computer based programs that will individualize instruction in order to accelerate their learning.
- Provide all students with access to rich reading material and other media for both instructional and recreational purposes with the goal of engaging students in powerful reading experiences.
- Provide summer school in order to accelerate the learning of our students who are performing below grade level.
- Provide access to enrichment programs and electives focused around Science, Technology, Engineering, Arts, and Mathematics. In order to create a collegial school culture of inclusivity the TESD has committed to improving school attendance, reducing suspensions and expulsions, as well as increasing parent participation and voice in local decision making. In order to achieve these goals we will provide the following direct services to our students and school community:
- Provide a health aide to assist with student health issues and family outreach.
- Provide school sponsored parent events, meetings, and workshops in order to increase participation in school decision making

### DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

FY 2016-17 Expenditures Per Pupil and School Site Teacher Salaries				
Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Restricted	Unrestricted	
School Site	\$7,070	\$1,380	\$5,690	\$73,129
District	♦	♦	\$5,690	\$73,434
State	♦	♦	\$7,125	\$63,218
Percent Difference: School Site/District			0.0	8.3
Percent Difference: School Site/ State			0.2	19.9

\* Cells with ♦ do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.



**7. ADMINISTRATIVE: Action items:**

- 7.1** Resolution #2018-19-10 of the Board of the Tipton Elementary School District to Approve Amendment of the Tulare County Schools Insurance Group Joint Exercise of Powers Agreement and Bylaws

**Resolution #2018-19-10 of the  
Board of the Tipton Elementary School District  
to Approve Amendment of the  
Tulare County Schools Insurance Group  
Joint Exercise of Powers Agreement and Bylaws**

WHEREAS, a joint powers entity has been established and designated as the Tulare County Schools Insurance Group; and

WHEREAS, Tipton Elementary School District is an individual California school public agency/district or county office of education that is a Member of the Authority; and

WHEREAS, the Executive Board, the governing board of the Authority, has determined that it is in the best interests of this Joint Program for Workers' Compensation protection to amend the Joint Exercise of Powers Agreement and Bylaws as proposed in Exhibit A; and

NOW, THEREFORE, BE IT RESOLVED that the proposed amendments to the JPA Agreement and Bylaws, in substantially the form attached hereto as Exhibit A, are hereby approved.

PASSED AND ADOPTED by the following vote of the members of the Board of Tipton Elementary this 8<sup>th</sup> day of January 2019, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA  
COUNTY OF TULARE

I, Stacey Bettencourt, Secretary of Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Governing Board at a regularly called and conducted meeting held on said date.

---

Secretary of Governing Board

**JOINT EXERCISE OF POWERS AGREEMENT**

**TULARE COUNTY SCHOOLS INSURANCE**

**GROUP**

Approved July 1, 2018

**TABLE OF CONTENTS**

**JOINT EXERCISE OF POWERS AGREEMENT**

---

	<b>PAGE</b>
<b>Article</b>	
1. Creation of the Joint Powers Entity .....	2
2. Term of the Agreement .....	2
3. Definitions .....	2
4. Purpose of the Authority.....	3
5. Powers of the Authority .....	3
6. Bylaws .....	4
7. Membership in the Authority .....	5
8. Withdrawal from or Termination of Membership.....	5
9. Termination of Agreement .....	5
10. Disposition of Property, Funds and Obligations .....	5
11. Liability .....	6
12. Amendments.....	6
13. Enforcement.....	6
14. Severability .....	7
15. Multiple Counterparts .....	7
16. Entire Agreement .....	7
17. Controlling Law .....	7

JOINT EXERCISE OF POWERS AGREEMENT  
TO ESTABLISH, OPERATE, AND MAINTAIN A JOINT PROGRAM  
FOR WORKERS' COMPENSATION PROTECTION

**THIS AGREEMENT** is entered into pursuant to the provisions of Title 1, Division 7, Chapter 5, Article 1 (Sections 6500, et seq.) of the California Government Code, relating to the joint exercise of powers, between the public agencies signatory hereto, and also those which may hereafter become signatory hereto, for the purpose of operating an agency to be known and designated as "Tulare County Schools Insurance Group" (hereinafter referred to as "The Authority").

**WITNESSETH:**

**WHEREAS**, Article I, Chapter 5, Division 7, Title I of the California Government Code (sections 6500, et seq.) permits two or more public agencies by agreement to exercise jointly powers common to the controlling parties; and

**WHEREAS**, it is to the mutual benefit of the parties herein subscribed and in the best public interest of said parties to join together to establish this Joint Exercise of Powers Agreement to accomplish the purposes hereinafter set forth; and

**WHEREAS**, the development, organization, and implementation of The Authority is of such magnitude that it is desirable for aforesaid parties to join together in this Joint Exercise of Powers Agreement in order to accomplish the purposes hereinafter set forth; and

**WHEREAS**, the signatories hereto have determined that there is need, by public agencies, for a Joint Program for Workers' Compensation protection; and

**WHEREAS**, it has been determined by such signatories that a Joint Program for Workers' Compensation protection is of value on an individual and mutual basis; and

**WHEREAS**, Title 1, Division 7, Chapter 5, Article 1, of the California Government Code authorizes joint exercise by two or more public agencies of any power common to them; and

**WHEREAS**, it is the desire of the signatories hereto to jointly provide for a Joint Program for Workers' Compensation protection for their mutual advantage and concern; and

**WHEREAS**, it is the desire of the signatories hereto to study and from time to time to incorporate other forms of risk management into a Joint Program such as that described herein.

**NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL ADVANTAGES TO BE DERIVED THEREFROM, AND IN CONSIDERATION OF THE EXECUTION OF THIS AGREEMENT BY OTHER PUBLIC AGENCIES, EACH OF THE PARTIES HERETO DOES AGREE AS FOLLOWS:**

**Article 1. CREATION OF THE JOINT POWERS ENTITY**

A joint powers entity, separate and apart from the public agencies signatory hereto, has been established and shall hereafter be designated as the Tulare County Schools Insurance Group (hereinafter referred to as "the Authority").

**Article 2. TERM OF THE AGREEMENT**

This revised Agreement shall be effective and binding on July 1, 2018, and any signatory thereafter upon execution. This Agreement shall continue in effect until lawfully terminated as provided herein and in the Bylaws. In the event of a reorganization of one or more of the public agencies participating in this Agreement, the successor or successors in interest to the assets and/or obligations of any such reorganized public agency, if agreed upon by the parties, shall succeed as a party or as parties to this Agreement pursuant to eligibility for membership as provided in this Agreement and in the Bylaws.

**Article 3 DEFINITIONS**

The terms used herein and in the Bylaws shall have the following meanings:

- A. "The Authority" shall mean the Tulare County Schools Insurance Group created by this Agreement.
- B. "Board of Directors" shall mean the governing board of The Authority established by the Bylaws to direct and control The Authority.
- C. "Contribution" shall mean money paid by a Member to The Authority, or monies assessed a Member of The Authority.
- D. "Joint Program" shall mean the group purchasing of insurance or the setting aside of funds and reserves to pay for a self-insured retention or for losses not covered by insurance.
- E. "Member" shall mean an individual California school public agency/district, county office of education or joint powers authority comprised solely of California school public agencies/districts, and not exclude withdrawn Members with respect to their continuing obligations related to the policy years participated.
- F. "Memorandum of Coverage" shall mean the description of the scope of protection provided to the Members for Workers' Compensation claims.
- G. "Net Contribution Available for Pool Operations" shall mean the Contribution by each Member for each Program Year less amounts paid for Member's share of any excess insurance and individual risk management services.

- H. "Obligations", as referred to herein, shall include, but not be limited to, all payments required by law, together with all reserves which have been established for the purpose of paying incurred claims together with any other legal obligations incurred by the Authority pursuant to this Agreement.
- I. "Program Year" shall mean one year of the Joint Program, separate from each and every other Program Year and shall operate on a fiscal year from July 1st through June 30th, or as otherwise determined by the Board of Directors.
- J. "Member's Pro-Rata Share" shall be calculated as the proportion of the Member contribution, by policy year and program divided by the total of Members' contributions for the same policy years and programs.
- K. "Subrogation" shall mean the recovery of payments which The Authority has made on behalf of a Member. Subrogation monies received are the property of The Authority and for the Basis of Contribution are credited to the account of the Member.
- L. "Workers' Compensation" shall mean coverage for Workers' Compensation and employer's liability claims as defined in the Basis of Contribution.

#### **Article 4 PURPOSE OF THE AUTHORITY**

The Authority is established for the purposes of administering this Agreement, pursuant to the provisions of the California Government Code, and of providing the services and other items necessary and appropriate for the establishment, operation and maintenance of a Joint Program for Workers' Compensation protection for the public agencies who are Members thereof, and to provide a forum for discussion, study, development and implementation of recommendations of mutual interest regarding other programs.

#### **Article 5 POWERS OF THE AUTHORITY**

The Authority shall have the power and authority to exercise any power common to the public agencies which are parties to this Agreement, provided that the same are in furtherance of the functions and objectives of this Agreement as herein set forth. The powers of the Authority include, but are not limited to the following:

- (1) To provide a Joint Program and system, as stated in the Basis of Contribution and given to each Member, for Workers' Compensation claims against the Members of the Authority and as such, to perform, or contract for the performance of, the financial administration, policy formulation, claim service, legal representation, safety engineering, and other services as necessary for the payment and handling of all Workers' Compensation claims against Members.
- (2) To pursue the Member's right of Subrogation against a third party when in the discretion of the Board of Directors the same is appropriate. Any and all proceeds resulting from the assertion of such Subrogation rights shall accrue to the benefit of the Authority.

- (3) To enter into contracts necessary to accomplish the purposes of this Agreement.
- (4) To obtain appropriate insurance coverage as determined by the Board of Directors.
- (5) To acquire, hold, and dispose of property, real and personal, all for the purpose of providing the membership with the necessary education, study, development, and implementation of a Joint Program for Workers' Compensation including, but not limited to, the acquisition of facilities and equipment, the employment of personnel, and the operation and maintenance of a system for the handling of the Joint Program.
- (6) To incur debts, liabilities, and obligations necessary to accomplish the purposes of this Agreement.
- (7) To receive gifts, contributions, and donations of property, funds, services, and other forms of assistance from persons, firms, corporations, associations, and any governmental entity.
- (8) To invest funds as deemed appropriate by the Board of Directors, and as subject to law.
- (9) To provide a forum for discussion, study, development, and implementation of recommendations of mutual interest regarding other Joint Programs.
- (10) To sue and be sued in the name of the Authority.
- (11) To perform such other functions as may be necessary or appropriate to carry out this Agreement, so long as such other functions so performed are not prohibited by any provision of law.
- (12) To join other joint powers authorities to provide services and coverages to The Authority.

Pursuant to Section 6509 of the California Government Code, the exercise of the aforesaid powers of the Authority shall be subject to the restrictions upon the manner of exercising such powers by a public agency having the same status as a member agency or joint powers authority except as otherwise provided in this Agreement.

## **Article 6 BYLAWS**

- A. The Authority shall be governed pursuant to certain Bylaws, a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference, and by such amendments to the Bylaws as may from time to time be adopted. Wherever in this Agreement "Bylaws" are referred to, said Bylaws shall be those set forth in Exhibit "A", as may be amended. Each party to this Agreement agrees to comply with and be bound by the provisions of said Bylaws and further agrees that The Authority shall be operated pursuant to this Agreement and said Bylaws.



- B. Procedures for amending the Bylaws shall be as provided in the Bylaws so long as not inconsistent with this Agreement.

**Article 7 MEMBERSHIP IN THE AUTHORITY**

- A. Each party to this Agreement must be eligible for membership in the Authority as defined in this Agreement and shall become a Member of the Authority on the effective date of this Agreement, except as provided herein below. Each party which becomes a Member of the Authority shall be entitled to the rights and privileges of, and shall be subject to the obligations of, membership as provided in this Agreement and in the Bylaws.
- B. Upon two-thirds (2/3) vote of the Board of Directors, any public agency that is not a party hereto but that desires to join The Authority created hereby, may become a Member hereof by executing a copy of this Agreement whereby said public agency agrees to comply with the terms of this Agreement and of the Bylaws effective as of the date of such execution.
- C. Each Member, as a party to this Agreement, certifies that it intends to and does contract with all other members as parties to this Agreement and, with such other Members as may later be added as parties to this Agreement. Each Member also certifies that removal of any party from this Agreement shall not affect this Agreement or the Member's obligations here under.

**Article 8 WITHDRAWAL FROM OR TERMINATION OF MEMBERSHIP**

- A. Any party to this Agreement which has completed the minimum term as described in the Bylaws as a Member of the Authority may voluntarily terminate this Agreement as to itself and withdraw from membership in The Authority. Such termination and withdrawal of membership shall become effective subject and according to the conditions, manner and means set forth in the Bylaws.
- B. A Member may be involuntarily terminated from the Authority upon two-thirds (2/3) vote of the Board of Directors, as provided in the Bylaws. Such removal from membership shall become effective subject and according to the conditions, manner and means set forth in the Bylaws.

**Article 9 TERMINATION OF AGREEMENT**

This Agreement may be terminated effective at the end of any fiscal year by a three-fourths (3/4) vote of the Board of Directors, provided, however, that the Authority and this Agreement shall continue to exist for the purpose of disposing of all obligations, distribution of assets, and all other functions necessary to conclude the affairs of The Authority.

**Article 10 DISPOSITION OF PROPERTY, FUNDS AND OBLIGATIONS**

- A. In the event of the dissolution of The Authority, the complete rescission, or other final termination of this Agreement by the public agencies then a party hereto, any property interest remaining in The Authority following a discharge of all obligations shall be disposed of as provided for in the Bylaws.

- B. In the event a Member withdraws from this Agreement, any property interest of that Member remaining in The Authority following discharge of all obligations shall be disposed of as provided for in the Bylaws.
- C. "Obligations", as referred to herein, shall include, but not be limited to, all payments required by law, together with all reserves which have been established for the purpose of paying incurred claims together with any other legal obligations incurred by the Authority pursuant to this Agreement.

## **Article 11 LIABILITY**

- A. Pursuant to Section 6508.1 of the California Government Code, the debts, liabilities and obligations of the Authority shall be debts, liabilities or obligations of the parties to this Agreement.
- B. Pursuant to the provisions of Sections 895, et seq., of the California Government Code, the members of the Authority are jointly and severally liable for any liability which is otherwise imposed by law upon any one of the members or upon the Authority for injury caused by a negligent or wrongful act or omission occurring in the performance of this Agreement. If a member, or the Authority, is held liable upon any judgment for damages caused by such an act or omission and makes payments in excess of its pro rata share of such judgment, such member of the Authority is entitled to contribution from each of the other Members that are parties to the Agreement in satisfaction of that judgment. No member may be compelled to make such contribution in excess of its own pro rata share of the judgment. A member's pro rata share of the judgment shall be determined in the same manner as for the disposition of property and funds as provided in the Agreement and the Bylaws.
- C. The Authority may insure itself, to the extent deemed necessary or appropriate by the Board of Directors, against loss, liability, and claims arising out of or connected with this Agreement.

## **Article 12 AMENDMENTS**

This Agreement may be amended at any time by a two-thirds majority of the Members of the Authority. Such amendments shall be binding upon all Members of the Authority. Any such amendment shall be effective upon the date of final execution thereof, unless otherwise provided by the amendment.

## **Article 13 ENFORCEMENT**

The Authority is hereby given authority to enforce this Agreement. In the event suit is brought upon this Agreement and judgment is recovered thereon, the prevailing party shall be entitled to recover all costs, including reasonable attorneys' fees, expenses and costs in addition to all other relief to which that party maybe entitled.

**Article 14 SEVERABILITY**

Should any portion, term, condition, or provision of this Agreement be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or any other applicable law, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions, and provisions shall not be affected thereby.

**Article 15 MULTIPLE COUNTERPARTS**

The Agreement may be executed in multiple counterparts, each of which shall be considered an original.

**Article 16 ENTIRE AGREEMENT**

This Agreement and the Exhibits thereto constitute the entire agreement between The Authority and the Members with regard to the matters set forth herein. There are no representations, warranties, agreements, arrangements, undertakings, oral or written, between the parties to this Agreement relating to the subject matter of this Agreement which are not fully set forth and expressed herein. This Agreement shall supersede and replace upon its effective date all prior agreements between the parties pertaining to the establishment, operation and maintenance of a joint program for Workers' Compensation protection.

**Article 17. CONTROLLING LAW**

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHERE OF, the parties hereto have caused this Agreement to be duly executed by their authorized officers thereunto duly authorized as set forth herein below.

Member: \_\_\_\_\_

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

By: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT "A": BYLAWS**

**TULARE COUNTY**

**SCHOOLS INSURANCE GROUP**

**TABLE OF CONTENTS**

**EXHIBIT "A": BYLAWS**

---

		<b>PAGE</b>
<b>Preamble</b> .....		1
 <b>Article</b>		
I	Powers .....	1
II	Definitions .....	1
III	Executive Board .....	2
IV	Membership .....	3
V	Responsibilities of Members .....	4
VI	Rules of the Board of Directors/Executive Board .....	4
VII	Officers.....	5
VIII	Administration .....	6
IX	Finance .....	7
X	Accounts and Records .....	9
XI	Risk Management/Memorandum of Coverage.....	10
XII	Withdrawal from or Termination of Membership.....	10
XIII	Dissolution and Disposition of Property and Funds.....	11
XIV	Investment of Funds.....	11
XV	Indemnification of Directors, Officers, & Employees .....	12
XVI	Amendment.....	13
XVII	Severability.....	13
XVIII	Effective Date.....	13

## EXHIBIT "A": BYLAWS

### TULARE COUNTY SCHOOLS INSURANCE GROUP

#### **PREAMBLE**

Tulare County Schools Insurance Group ("The Authority") is established for the purpose of providing the services and other items necessary and appropriate for the establishment, operation, and maintenance of a joint program for workers' compensation protection for the public agencies who are members hereof and to provide a forum for discussion, study, development, and implementation of recommendations of mutual interest regarding programs of workers' compensation coverage.

#### **ARTICLE I POWERS**

The powers of the Authority are as specified in the Joint Powers Agreement to establish and maintain a self-insured or insured program for workers' compensation and as specified in Government Code section 6508.

#### **ARTICLE II DEFINITIONS**

The following definitions shall apply to the provisions of this agreement. Clarifications and additional definitions may be approved by the board in the Bylaws:

- A. "Authority" shall mean Tulare County Schools Insurance Group Joint Powers Authority.
- B. "Board of Directors" shall mean one designated Representative and Alternate from each Member of the Authority.
- C. "Member" shall mean a participant to the agreement and shall not exclude withdrawn or terminated Members related to their continuing obligation for joint indemnification and satisfying their share of the obligations.
- D. "Self-insurance" shall mean a risk financing mechanism where there is retention of all or part of a risk on the part of the JPA.
- E. "Pro-Rata Share" shall mean each Member's financial contribution in proportion to the total of all Members' contributions for each fiscal year.
- F. "Member's Pro-Rata Share" shall be calculated as the proportion of the Member contribution, by policy year and program divided by the total of Members' contributions for the same policy years and programs.
- G. "Policy Year" / "Program Year" shall mean the insurance period of coverage for claims incurred.

H. "Incurred" represents the amount projected due as a result of events causing the costs. A claim where an injury occurred in a program year may have continuing costs in future years. These costs would be allocated to the policy year in which the claim originated.

### **ARTICLE III EXECUTIVE BOARD**

- A. The Board of Directors shall establish an Executive Board that will be comprised of nine (9) Members of which there are three (3) permanent Members – Visalia Unified School District, Tulare County Office of Education and Porterville Unified School District – plus six (6) additional elected Members. Elected Members shall be comprised of three (3) Members with more than 300 employees and three Members with less than 300 employees. The Executive Board shall elect a President, Vice President, Treasurer and Secretary as Officers.
- B. Executive Board members shall be elected to two-year terms. In the event of a vacancy occurring, the vacancy shall be filled by the majority vote of the remaining Members of the Executive Board to complete the unexpired term.
- C. The Executive Board shall be responsible for the ongoing operations of the Authority and is empowered to implement and enforce the Agreement and Bylaws and other such rules the Authority may adopt.
- D. The Executive Board may conduct regular, adjourned regular, special, and adjourned special meetings, provided, however, that it will hold at least three (3) regular meetings each fiscal year. Such meetings may be held concurrent with Board of Director meetings. The date, time, and place for each such regular meeting shall be adopted by the Executive Board, which shall be publicly posted prior to the meeting on a public bulletin board to be designated by the Executive Board and filed with each Member of the Authority. All meetings of the Executive Board shall be called, held, and conducted in accordance with the terms and provisions of the Ralph M. Brown Act (Sections 54950, et seq.), of the California Government Code, as said Act may be modified by subsequent legislation, and as the same may be augmented by rules of the Executive Board not inconsistent therewith. Except as otherwise provided or permitted by law, all meetings of the Executive Board shall be open and public. The Executive Board shall cause minutes of its meetings to be kept and shall promptly transmit to the Members of the Authority true and correct copies of the minutes of such meetings.



- E. The powers of the Executive Board include:
1. Appoint and dissolve working committees from its active membership or by contracting for services of others in keeping with the Joint Powers Agreement and these Bylaws.
  2. The power, authority and duty to handle all aspects of Workers' Compensation for Members of the Authority arising out of facts occurring during membership. All expenditures of funds shall be authorized by the Executive Board.
  3. Directly or by contract provide for services required to effectively implement all aspects of this joint program.
  4. Recommend admission of new members to the Board of Directors.
  5. To determine contributions and the method by which contributions will be paid to the fund. Contributions shall be based upon payroll and other factors as determined to be appropriate by the Executive Board. The Executive Board shall also provide for additional assessments during the year, if necessary or appropriate, to allow for increased costs and expenses as may occur.
  6. The Executive Board shall ensure that a complete and accurate system of accounting of the fund shall be maintained at all times consistent with established auditing standards and accounting procedures. The Executive Board shall determine the manner in which workers' compensation claims shall be processed. Such processing shall conform to all provisions of law now in effect or later enacted.
  7. Approve special program provisions coverage for Members as necessary.
  8. Review of the JPA Agreement and Bylaws every three (3) years.
  9. Any other powers necessary to conduct the business of the Authority unless such power is specifically reserved for the Board of Directors.

#### **ARTICLE IV MEMBERSHIP**

Any public educational agency in the County of Tulare, State of California is eligible for membership, subject to any limitations contained in the Bylaws or Program Addendums. A public educational agency shall, for this purpose, be

defined as a public School District, County Superintendent of Schools or Community College District.

Public educational agencies applying for membership in The Authority on or after *July 1, 2018*, shall be subject to the following conditions:

- A. Submission of a formal letter requesting membership.
- B. Submission of underwriting information deemed necessary by the Executive Board.
- C. The Executive Board will review the request and applicant shall become a Member upon approval of two-thirds (2/3) vote of the Board of Directors.
- D. Following approval, the Executive Board will request an executed copy of the Joint Powers Agreement and Bylaws together with a resolution formally adopted by the applicant's Board of Trustees.

#### **ARTICLE V RESPONSIBILITIES OF MEMBERS**

- A. The Member shall be ultimately responsible for any portion of claims charged or chargeable against the member as determined by the Board of Directors. In the event of leaving the JPA, the Member shall be required to fund, upon departure, its share of any liabilities incurred during membership in the program.
- B. Members shall have the following responsibilities:
  - 1. Timely payment of premiums and assessments
  - 2. Provision of accurate and timely payroll and underwriting data
  - 3. Assistance with investigation and resolution of claims.
  - 4. Participation in risk management and loss control programs.
- C. Each Member shall have other responsibilities as are established by the Executive Board.

#### **ARTICLE VI RULES OF THE BOARD OF DIRECTORS/EXECUTIVE BOARD**

- A. The Board of Directors/Executive Board may establish rules governing its own conduct and procedure and have such expressed or implied authority as is not inconsistent with or contrary to the laws of the State of California, or any other applicable law, these Bylaws, or the Joint Powers Agreement.

- B. A quorum for the transaction of business by the Executive Board shall consist of five (5) members, one (1) of which must be a Permanent Member. The permanent members include Visalia Unified School District, Tulare County Office of Education, and Porterville Unified School District.
- C. No one serving on the Board of Directors or the Executive Board shall receive any salary or compensation from the Authority.
- D. The Executive Board may approve reimbursement for expenses incurred at its direction.
- E. All expenditures of funds shall be authorized by the Executive Board.

## **ARTICLE VII OFFICERS OF THE EXECUTIVE BOARD**

- A. The Officers of the Authority shall be elected by a majority vote of the Executive Board. The principal officers shall be a President, Vice President, Secretary, and a Treasurer and each shall serve two-year terms, except that the Treasurer's term shall be subject to applicable limitations, if any, in California Government Code section 6505, et. seq. Elections shall be held at the last Executive Board meeting of every other fiscal year. Any person elected or appointed as an Officer may be removed at any time, by a 2/3 majority vote of the Executive Board. All vacancies arising may be filled at any time by a majority vote of the Executive Board present at that meeting.
- B. The President shall be the Chief Executive Officer and shall have general supervision and direction of the business of the Authority, shall see that all orders and resolutions of the Board of Directors and the Executive Board are carried into effect. The President shall have other powers and perform such other duties as may be prescribed from time to time by the Executive Board.
- C. The Vice President shall have such powers and perform such duties as may be prescribed from time to time by the Executive Board or the President. In the absence of the President, the Vice President shall be vested with all the powers and authorized to perform all the duties of the President.
- D. The Secretary shall record, or cause to be recorded, all votes and the minutes of all proceedings, shall give, or cause to be given, notice of all meetings of the Board of Directors and Executive Board when notice is required by law or these Bylaws, and shall have such other powers and perform such other duties as may be prescribed from time to time by the Board of Directors, Executive Board or the President.

- E. The Treasurer shall be the Chief Financial Officer of the Authority and shall assume the duties described in sections 6505.1 and 6505.5 of the California Government Code, as follows:
1. Serve as the Treasurer
  2. Responsible for oversight of all money of the Authority and place it in the treasury so designated by the Executive Board to the credit of the Authority.
  3. Responsible for his/her official duties for the safekeeping and disbursement of all money and financial records held by the Authority.
  4. Responsible for oversight of payment, when due, out of money of the Authority so held, all sums payable by the Authority.
  5. The Treasurer shall submit reports in a timely manner to governing boards containing information required by California Government Code 53646.
  6. Serve as custodian of the Authority's property.
  7. The Treasurer shall have such other powers and perform such other duties as may be prescribed from time to time by law or by the Executive Board or the President.

## **ARTICLE VIII ADMINISTRATION**

- A. The Executive Board shall provide for the administration of the Authority.
- B. The Manager/Administrator, as designated by the Executive Board, shall be responsible for the management of the Authority's business.
- C. Duties of the Manager/Administrator will be contractual and shall include, but not be limited to:
1. Coordinating and carrying out the Authority's purposes and objectives according to its established policies and procedures and policy directives from the Board of Directors and the Executive Board.
  2. Attending, as a non-voting member, the meetings of the Authority.
  3. Making recommendations on new member applications.

4. Representing the Authority in dealings with the public and other organizations.
5. Reporting the Authority's activities to the Members as such times and in such manner as prescribed by them.
6. Issuing financial reports as required by the Authority, adhering to all applicable GAAP, GASB, and other accounting standards.
7. Performing such specific duties as are set forth under contract.
8. Performing other duties as directed by the Authority.

## **ARTICLE IX FINANCE**

- A. The Authority shall operate on a fiscal year from July 1<sup>st</sup> through June 30<sup>th</sup>, or as otherwise determined and approved by the Executive Board.
- B. The Executive Board shall annually adopt a budget, on or before July 1<sup>st</sup>, and make adjustments as appropriate throughout the year.
- C. Each member shall pay to the Authority each fiscal year the annual contributions as adopted by the Executive Board pursuant to paragraph D of this Article. Any member payments due and payable shall be considered past due 30 days from notice and, subject to Executive Board approval, may be subject to a 10% penalty assessed on the unpaid amount.
- D. The annual contributions, as adopted by the Executive Board for each Member of the Authority, shall be determined as follows:
  1. The Executive Board shall, by July 1<sup>st</sup>, approve the annual contributions for each member.
  2. The basis of contributions, for each program year, shall consist of:
    - a. estimated payrolls for each member, adjusted for actual payroll for each program year. The Authority reserves the right to audit the payroll of any and all members.
    - b. an actuarial study, performed at least every three (3) years, to determine the outstanding liabilities of the Authority and a self-insured rate.
    - c. an annual experience modification factor (EMF) will be calculated for each member and applied to the approved base rate.

- d. an additional rate will be applied to cover operational and administrative costs.
  - e. other terms and conditions which the Authority may consider necessary.
- E. Each program year of the Authority shall operate separately from every other program year in regard to its assets and obligations. Those assets and obligations are pooled assets and obligations of the members who participate in each distinct and separate program year.
1. All contributions, obligations, expenditures, and disbursements of the Authority that can be separately and distinctly identified by program year shall be accounted for separately by each program year.
  2. Joint program revenues, obligations, and expenses (such as interest income, auditor fees, travel and meeting expenses, etc.) that cannot be separately and distinctly identified to a specific program year shall be allocated to each program year in a logical and consistent manner, as determined by the Board of Directors.
  3. Should the total obligations for a program year of the Authority exceed the total assets of that year, the members may be assessed a pro rata share of the additional contribution required as determined by an actuary or consultant and approved by the Executive Board.
  4. Because the amount required to fulfill Workers' Compensation obligations cannot be known precisely in advance, assessments, reserve requirements, and other financial parameters of the Authority's operation must necessarily be initially established and subsequently maintained by means of estimates. The amount calculated and billed to a member in the initial policy year is an estimated amount. Any interim transactions and their effects of the Authority notwithstanding, it is mutually agreed by the Authority and each of its members that all members participating in the Authority for any period of time will jointly and severally be liable for payment of any assessments, premiums, and other amounts necessary to meet any benefit, expense or other lawful obligation of the Authority arising from that period of time related to the workers compensation program. Accordingly, a Member's obligation for its pro-rata share of the policy year liabilities never expires. These joint and several liabilities will apply without limitation as to amount, and without any restriction as to when any portion of the obligation is identified. Specifically, any Members who terminate their participation in the Authority, voluntarily or

involuntarily, will remain jointly and severally liable for payment of any Authority obligations attributable to their period of membership, regardless of when part or all of these obligations become known. Termination of membership in the Authority will only serve to cancel the Member's participation in future policy years, but the obligation for policy years where the member participated does not expire.

5. For purposes of self-insured programs, a Member share will be calculated on a "Pro-Rata Share" basis which shall mean each Member's financial contribution in proportion to the total of all Members' contributions for each fiscal year.
6. The Executive Board will establish and annually approve a capital target. The purposes of the capital target are to provide: (1) contingency funds for adverse loss development from claims incurred in prior self-funded coverage years; (2) expanding coverages or retained limits of existing programs; (3) new programs; or (4) member dividends.

Any retained earnings, as indicated in the prior year's audited financial statements, above the capital target equity may be subject to distribution as dividends at the discretion of the Executive Board. The dividends available to each Member will be based upon each Member's relative pro rata share of cumulative contributions for a period as determined by the Authority.

## **ARTICLE X    ACCOUNTS AND RECORDS**

- A. The Treasurer is designated the depository of the Authority in compliance with California Government Code 6505.5 and 6505.6
- B. The Authority is strictly accountable for all funds received and disbursed by it and, to that end, shall establish and maintain such funds and accounts as may be required by Generally Accepted Accounting Principles, or by any provision of law or any resolution of The Authority. Books and records of the Authority in the hands of the Treasurer shall be open to inspection at all reasonable times by representatives of the members. The Authority as soon as practical after the close of each fiscal year shall give, or cause to be given, a complete written report of all financial activities for such fiscal year to each member of the Authority.
- C. The Executive Board shall contract with a Certified Public Accountant to make an annual audit of the accounts, records, and financial affairs of the Authority. In each case, the minimum requirements of the audit shall be those prescribed by the State Controller for special districts under section 26909 of the California Government Code and shall

conform to generally accepted auditing standards and accounting principles. The audit shall be filed as a public record with each of the Members of the Authority and the State Controller. Any costs of the audit, including contracts with, or employment of, Certified Public Accountants in making the audit(s) provided for herein, shall be borne by the Authority and shall be a charge against any unencumbered funds of the Authority for that purpose.

## **ARTICLE XI RISK MANAGEMENT/MEMORANDUM OF COVERAGE**

The Executive Board shall develop and maintain guidelines for risk management practices and, if deemed necessary, a memorandum of coverage. Each of the Members hereby agrees to implement in its agency the guidelines of risk management practices developed by the Executive Board. Additionally, each Member hereby acknowledges the memorandum of coverage, if applicable.

## **ARTICLE XII WITHDRAWAL FROM OR TERMINATION OF MEMBERSHIP**

- A. Any Member having completed a minimum of thirty-six (36) consecutive months as a member of the Authority may withdraw from its status as a member at the end of any fiscal year by notifying the Board of Directors, in writing, prior to December 31<sup>st</sup> of the preceding fiscal year of its intent to withdraw. Such notice may not be submitted more than once in a three-year period.

The Member filing the notice of intent to withdraw shall notify the Board of Directors in writing ninety (90) days prior to renewal of a Program Year (April 1<sup>st</sup>) as to its final decision to formally withdraw from Tulare County Schools Insurance Group. The written notice must be accompanied by a copy of the Member's District Board Resolution and/or District Board meeting minutes authorizing such action.

If no final written notice of withdrawal is received within ninety (90) days of renewal (April 1<sup>st</sup>) then said member will be bound to continue in the Tulare County Schools Insurance Group for the coming program year.

- B. The incurred claims, incurred but not reported claims, and all contributions of the withdrawing member shall stay with the Authority. The withdrawing Member shall continue to participate in each of the program years for which they were a member, per Article IX, paragraph E, and shall continue to stay in effect until those years are closed and clear of assets and/or obligations.
- C. A Member may be involuntarily terminated from the Authority upon a two-thirds (2/3) vote of the remaining Members of the Board of Directors. Involuntary termination shall have the effect of removing the Member as a voting participant of the pool and termination of



participation in future policy years. The responsibility and participation of an involuntarily terminated Member shall be the same as stated in paragraph B of this Article. Grounds for involuntary termination include, but are not limited to, the following:

1. Failure or refusal to abide by the Agreement or Bylaws,
2. Failure or refusal of a member to abide by an amendment which has been adopted by the members of the Authority as provided in the Agreement or these Bylaws.
3. Failure or refusal to pay contributions or assessments to the Authority as provided in the Agreement or Bylaws.
4. Failure to comply with risk management or safety programs implemented by the Board of Directors/Executive Board.
5. Failure of a member to disclose a material fact to the Authority whereby said material fact constitutes fraud, misrepresentation, or concealment for the purposes of obtaining coverage with the Authority.

### **ARTICLE XIII DISSOLUTION AND DISPOSITION OF PROPERTY AND FUNDS**

No assets may be divided or returned until all outstanding obligations of the Authority have been resolved or a paid-up contract has been enacted which will remove further obligation from the Authority. In the event of the dissolution of the Authority, the complete rescission, or other final termination of the Joint Exercise of Powers Agreement by all members any surplus money on hand shall be returned in proportion to the contributions made in accordance with Government Code section 6512. Any such distribution will be made to the current participating members at the date of dissolution. Any property acquired by the Authority shall be disposed of in a manner determined by the Board of Directors.

### **ARTICLE XIV INVESTMENT OF FUNDS**

- A. The Board of Directors shall have the power to invest or cause to be invested in compliance with section 6505.5 and 6509.5 of the California Government Code such reserve surplus funds as are not necessary for the immediate operation of the Authority as allowed by section 53601 of the California Government Code.
- B. The level of cash to be retained for the actual operation of the Authority shall be determined by the Executive Board.
- C. The Treasurer shall report to the Authority as required by Government Code section 53646.

- D. The Executive Board shall adopt and review annually an investment policy.

## **ARTICLE XV INDEMNIFICATION OF MEMBERS OF THE AUTHORITY**

The members of the Authority shall act in good faith and in the best interests of the Authority in the performance of their duties hereunder. The members of the Authority shall be liable for any act or omission within the scope of their office as a public entity only in the event that they act or fail to act because of actual fraud, corruption, or actual malice or willfully fail or refuse to conduct the defense of a claim or action in good faith or to reasonably cooperate in good faith in the defense conducted by the Authority, to the extent permitted by law. No member of the Authority shall be liable for any action taken or omitted by any other Member of the Authority. No member of the Authority shall be required to deposit premium on a bond or other security to guarantee the faithful performance of his or her duties hereunder, although the Authority may provide such bonds. Funds of the Authority shall be used to defend and to indemnify members of the Authority, employees, and officers of the Authority for any act or omission pursuant to the provisions of Government Code sections 910 to 996.6. The Authority may purchase insurance to provide for acts or omissions of directors and officers.

The Authority shall indemnify, protect, defend, and hold harmless each and all of the member entities, and their officers and employees, for and from any and all liability, claims, causes of action, damages, losses, judgments, costs, or expenses (including attorney's fees) resulting from an injury caused by a negligent or wrongful act or omission occurring in the performance of this Agreement by the Authority, by one or more of the member entities, or any of their officers, employees, agents, or independent contractors. This indemnification provision is intended to supplant and supersede the pro rata right of contribution formula set forth in Government Code section 895.6.

Section 895.2 of the California Government Code imposes certain tort liability jointly upon entities solely by reason of such entities being parties to an agreement as defined in section 895 of said Code. Therefore, the member entities hereto, as between themselves, pursuant to the authorization contained in sections 895.4 and 895.6 of the California Government Code, each assumes the full liability imposed upon it for any of its officers or agents by law for injuries caused by a negligent or wrongful act or omission occurring in the performance of this Agreement to the same extent that such liability would be imposed in the absence of section 895.2 of said Code to achieve this purpose, each member entity indemnifies and holds harmless all other member entities for any loss, cost, or expense that may be imposed upon such other member entities solely by virtue of section 895.2 of the California Code.

## **ARTICLE XVI AMENDMENT**

- A. Amendments to these Bylaws may be proposed by any Member of this Authority. The proposed amendment shall be referred to the Executive Board for its consideration. A copy of the proposed amendment, with the Executive Board's recommendations shall be forwarded to the Board of Directors for its consideration within a reasonable time. The Executive Board shall then notify each Member of the proposed amendment and Board of Directors' recommendation thereon.
  
- B. All amendments to these Bylaws must be approved by a two-thirds (2/3) vote of the Board of Directors before the amendment shall become effective. Such amendments shall be binding upon all Members of the Authority. The effective date of any amendment will be on the first day of the month following adoption, unless otherwise stated in the amendment.

## **ARTICLE XVII SEVERABILITY**

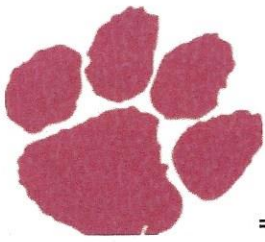
Should any portion, term, condition, or provision of these Bylaws be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or any other applicable law, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions, and provisions shall not be affected thereby.

## **ARTICLE XVIII EFFECTIVE DATE**

These revised Bylaws shall replace and supersede all previous versions of the Bylaws enacted by the Authority and shall be effective as of July 1, 2018.

**7. ADMINISTRATIVE: Action items:**

**7.2** Review and Report the Annual and Five Year  
Collected and Expended Developer Fees for the Fiscal  
Year ending June 30, 2018



# TIPTON ELEMENTARY SCHOOL

## Business Office

---

---

**Tiger Pride!**

Date: January 8, 2019

**AGENDA TOPIC:** Review and Approve the reporting of the Annual and Five Year Collected and Expended Developer Fees for the Fiscal year ending June 30, 2018.

**SUBMITTED BY:** Maryann Henry, Business Manager

---

---

### INFORMATION/BACKGROUND:

The annual developer fee (Fund 25) report is required by Government Code Section 66006, and is due prior to the end of the year. The annual report must be made available to the public within 180 days of the close of the prior fiscal year and then reviewed at the next regularly scheduled public board meeting, however, not less than 15 days after being posted. The annual report must include, beginning and ending balances of the fund, the amount of fees collected, interest earned expenditures and identification of projects. Tipton Elementary annual reports are available to the public as of 12/21/2018, located in the business office.

Government Code 66001 requires a five-year report following the first deposit into the Fund, and every five years thereafter. The District is required to make certain findings every five years regarding the activity in the Capital Facilities fund and more specifically the use of developer fees. This disclosure includes all developer fees collected, the interest earned on those fees, and all other local revenues deposited from 2013-14 through 2017-18.

Tipton Elementary has combined both reports and will complete both the annual and five-year report on an annual basis.

Greg Rice  
President

Iva Sousa  
Clerk

**Board Members**  
John Cardoza  
Trustee

Shelley Heeger  
Trustee

Fernando Cunha  
Trustee

Tipton Elementary School District  
Annual Reporting of Developer Fee Fund (Capital Outlay Fund)

Fiscal Year	2017-18
<b>BEGINNING FUND BALANCE</b>	\$ 46,378
<b>INCOME:</b>	
Mitigation/Developer Fees	\$ 5,076
Interest Income	679
Other Income/GASB 31 Adj. Fair Value	14
<b>TOTAL REVENUES</b>	<b>\$ 5,770</b>
<b>EXPENSES:</b>	
<b>MULTI PURPOSE PROJECT</b>	-
DAVID A. BUSH, INC.	35,000
SOUTHERN CALIFORNIA EDISON	7,105
DAVID A. BUSH, INC.	5,513
	-
<b>TOTAL EXPENSES</b>	<b>\$ 47,618</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>\$ (41,848)</b>
<b>ENDING FUND BALANCE JUNE 30, 2018</b>	<b>\$ 4,530</b>

**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, 2017 to June 30,2018  
**Date Report Made Available to the Public:** December 26, 2017  
**Date Report Presented to the Board:** January 8, 2019

**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 accomodate 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  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2018**

DESCRIPTION	ACCOUNT CODE	TOTALS	PROJECT NO. 1	PROJECT NO. 2	PROJECT NO. 3	PROJECT NO. 4	PROJECT NO. 5
<i>BEGINNING BALANCE</i>		46,377.92	46,377.92	-	-	-	-
<b>REVENUE</b>							
Mitigation/Developer Fees (Schedule A)	8681	5,076.35	5,076.35	-	-	-	-
Interest Income	8660	679.44	679.44	-	-	-	-
Net Increase(Decrease) in the Fair Value	8662	13.94	13.94	-	-	-	-
<b>TOTAL REVENUE</b>		5,769.73	5,769.73	-	-	-	-
<b>EXPENDITURES</b>							
Salaries & Benefits Adminstration	1000-3999	-	-	-	-	-	-
Services, Other Operating Expenses Travel & Conference Rentals, Leases and Repairs Other Services & Operating Expenses	5000-5999	-	-	-	-	-	-
Capital Outlay Sites & Improvements of Sites Buildings & Improvements	6000-6599	47,617.97	47,617.97	-	-	-	-
<b>TOTAL EXPENDITURES</b>		47,617.97	47,617.97	-	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>							
Transfers Out (Schedule C)	7610-7629	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-	-	-
<i>ENDING BALANCE</i>		<u>\$ 4,529.68</u>	<u>\$ 4,529.68</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**ANNUAL DEVELOPER FEE REPORT  
SCHEDULE OF MITIGATION/DEVELOPER FEES  
FOR THE PERIOD ENDED JUNE 30, 2018**

DEPOSIT			PERMIT					TOTALS	PUBLIC IMPROVEMENT PROJECT				
DATE	NUMBER	AMOUNT	DATE	NUMBER	TYPE	SQ. FT	Split Amount			RMA FEES			
									\$ 151.94	Quarterly Interest			
9/30/2017	181564	151.94							\$ 10.97	Clearing Fund Interest			
10/25/2017	181761	10.97							\$ 1,119.31	MULTI-PURPOSE BUILDING - PROJECT 1			
12/28/2017	180005	1,119.31		12271702534					\$ 150.82	Quarterly Interest			
12/31/2017	182995	150.82							\$ 10.65	Clearing Fund Interest			
1/30/2018	183332	10.65							\$ 3,481.20	MULTI-PURPOSE BUILDING - PROJECT 1			
1/31/2018	180006	3,481.20		1311803017					\$ (1,119.31)	Reclass Rtrn Ck			
2/9/2018	183540	(1,119.31)		12271702534					\$ 189.96	Quarterly Interest			
3/31/2018	184436	189.96							\$ 9.45	Clearing Fund Interest			
4/24/2018	184642	9.45							\$ 1,595.15	MULTI-PURPOSE BUILDING - PROJECT 1			
4/30/2018	180008	1,595.15		4301804308					\$ 147.52	Quarterly Interest			
6/30/2018	186155	147.52							\$ 8.13	Clearing Fund Interest			
6/30/2018	186157	8.13											
Totals		\$ 5,755.79							\$ -	\$ -	\$ -	\$ 5,755.79	

**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-18

Estimated Cost:

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		#DIV/0!		
State Funds	-	#DIV/0!		
General Obligation Bonds	-	#DIV/0!		
General Fund	-	#DIV/0!		
Other:				
Other:				
<b>Total</b>	\$ -	#DIV/0!		\$ -

**Comments:**

Project completed in 2018-19 fiscal year.







Tipton Elementary School District  
Five Year Developer Fee Fund (Capital Outlay Fund)

Fiscal Years (descending)	2017-18	2016-17	2015-16	2014-15	2013-2014	Total
<b>BEGINNING FUND BALANCE</b>	\$ 46,378	\$ 22,342	\$ 7,009	\$ 4,577	\$ 1,490	\$ 81,796
<b>INCOME:</b>						
Mitigation/Developer Fees	\$ 5,076	\$ 23,940	\$ 14,977	\$ 2,365	\$ 3,027	\$ 49,386
Interest Income	679	367	175	69	46	\$ 1,336
Other Income	14	(271)	181	(1)	14	\$ (64)
Transfers In and Other Sources	-	-	-	-	-	-
<b>TOTAL INCOME</b>	\$ 5,770	\$ 24,036	\$ 15,333	\$ 2,433	\$ 3,087	\$ 50,658
<b>EXPENSES:</b>						
Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Books and Supplies	-	-	-	-	-	-
Service, Operating Expenses	-	-	-	-	-	-
Capital Outlay	47,618	-	-	-	-	47,618
Other Outgo	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-
Transfers Out and Other Uses	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	\$ 47,618	\$ -	\$ -	\$ -	\$ -	\$ 47,618
<b>TOTAL REVENUE OVER EXPENDITURES</b>	\$ (41,848)	\$ 24,036	\$ 15,333	\$ 2,433	\$ 3,087	\$ 3,040
<b>ENDING FUND BALANCE JUNE 30th</b>	\$ 4,530	\$ 46,378	\$ 22,342	\$ 7,009	\$ 4,577	\$ 84,836

**7. ADMINISTRATIVE: Action items:**

**7.3** Flash Curriculum for Comprehensive Sexual Education per the California Healthy Youth Act

# Middle School FLASH



Grades 6-8

2<sup>nd</sup> Edition

## Authors

Andrea Gerber, Lead Author

Kari Kesler, Lead Author

Mo Lewis

Rebecca Milliman

Becky Reitzes

## About the Authors

---

FLASH is created and owned by the Family Planning Program of Public Health - Seattle & King County. The Public Health Family Planning Health Education team partners with communities, schools and other Public Health programs to implement science- and evidence-based interventions that reduce unintended pregnancy, teen pregnancy, STD rates and sexual violence. In addition to publishing FLASH, they provide training for local and national audiences on best practices in the reproductive health field and ensure access to family planning clinical services in King County.

**Andrea Gerber, MS Ed** has been a Family Planning Health Educator with Public Health – Seattle & King County for over 20 years. Andrea’s work has focused on improving reproductive and sexual health outcomes through direct education, training, and improving access to clinical services. She has delivered sexual health education lessons in elementary, middle and high school classrooms, and is a co-author of the most recent edition of Washington State’s HIV prevention curriculum.

**Kari Kesler, MA** has been a Family Planning Health Educator with Public Health – Seattle & King County for over 10 years. Kari has also worked as a sexual violence prevention educator and as a college instructor. She has designed and led projects designed to lower teen pregnancy, STD and HIV rates in various communities. Kari has delivered sexual health education lessons in elementary, middle and high school classrooms and is a co-author of the redesigned KNOW curriculum, Washington State’s HIV prevention curriculum.

**Mo Lewis** is the Prevention Specialist at the National Sexual Violence Resource Center, is the co-founder of the Violence Prevention Coalition in King County and is a co-author of the High School FLASH curriculum. Mo holds a degree from the University of Washington and has worked in the field of sexual assault prevention for 9 years. Before shifting to sexual violence prevention, Mo worked in the field of HIV prevention with a particular focus on youth empowerment within the LGBTQ community.

**Rebecca Milliman, MSW** is the Prevention and Education Coordinator at the Harborview Center for Sexual Assault and Traumatic Stress in Seattle, WA. She works with youth and adults to prevent sexual assault, promote healthy relationships, and create safer communities. Rebecca is a co-founder of the Violence Prevention Coalition and a co-author of the High School FLASH curriculum. Rebecca received a B.A. in Sociology from the University of Virginia and a Master of Social Work from the University of Washington.

**Becky Reitzes, MA** has been a Family Planning Health Educator with Public Health – Seattle & King County since 2001, where she has worked to institutionalize sexual health education and reduce teen pregnancy and STD rates across King County. Becky has over 15 years of experience in providing professional trainings, conducting community outreach and in developing culturally relevant materials and curricula. She has delivered sexual health education lessons in elementary, middle and high school classrooms and is a co-author of the redesigned KNOW curriculum, Washington State’s HIV prevention curriculum.



# Sexual Orientation and Gender Identity

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 2

## *Objectives*

- The student will be able to:
  - Explain that everyone has a gender identity and a sexual orientation, and WILL BE ABLE TO differentiate between them
  - Communicate respectfully with and about people of all gender identities, gender expressions and sexual orientations
  - Explain why its important for people to feel proud of their identities, including their sexual orientation and gender identity

## *Outline*

- Warm up activity / Discussion / Group Activity
- Identifying Sexual Orientation & Gender Identity
- Developing Pride in your identity
- Diverse relationships
- Gender stereotyping & its effects
- Sexual orientation & Gender identity resources
- Exit Ticket

## **Warm Up Activity (3 minutes)**

- An individual's identity refers to their sense of who they are as individuals and as members of social groups.
- People have many identities. Example of identities may include gender, race, nationality, family identity, a personal interest, etc..



*Can you name 3 of the most important identities that you have?*



## DISCUSSION

- What were some of the identities you listed?
- Some identities are things we may choose and others are not
  - For example:
    - Identities we may choose: to be a fan of a particular sports team
    - Identities that we are given: brother/sister
- There are some parts of a person's identity they may have known for a long time, and there are other parts that develop later in life.
- No matter when a person's identity develops, or whether or not they choose it, it's important for people to feel proud of who they are.

## Group Activity (3 minutes)

- “Sexual Orientation Handout, Gender Identity Handout”
- Each group will be given some identity terms and definitions
- Your group will MATCH the terms with the correct definitions
- Then, your group will decide whether the word refers to sexual orientation or gender identity

*Do your best, it's OK if you don't know  
the terms or definitions*



## What is Sexual Orientation?

- Sexual Orientation
  - This is one person's enduring romantic or sexual attraction to people of the other and/or same gender.
    - Common terms used to describe sexual orientation include but are not limited to:
      - Straight – this refers to an attraction between a woman and a man
      - Lesbian – This refers to an attraction between a woman and another woman
      - Gay – This refers to an attraction between a man and another man
      - Bisexual – This refers to an attraction between a person who is attracted to both men and women
      - Queer – this is a broad term that can include gay, lesbian and bisexual people, as well as other people who don't identify as straight



## *What is Gender Identity?*



- Gender Identity
  - This refers to whether a person identifies as a boy, a girl, both, neither or somewhere in between. Gender identity is a person's internal, deeply-felt sense of being male or female, or maybe something in between. This is **not** identified by body parts.
  - Examples of Gender Identity may include but not limited to:
    - Female – this is a person who identifies as a girl / this is a person who identifies as a boy
    - Transgender / trans – this is a person who identifies with a different gender than what the doctor said at birth
    - Cisgender – This is a person who identifies with the gender they are born with
    - Gender fluid or gender queer – These are other words to identify a person's gender and may mean different things to different people, but generally they mean people don't feel exactly like a boy or a girl
    - Gender queer – this is a person whose gender identity doesn't match what the doctor said when they were born

## DISCUSSION

If a boy acts like a girl or a girl acts like a boy, does that mean they are lesbian or gay?

Can lesbian, gay and trans people have kids?





## *Way to Develop Pride in Our Identities*

- Taking pride in our identity does NOT mean that one sees themselves as being better than others.
- Taking pride in our identity is about feeling good about oneself.
- When people feel proud of who they are and of their identities, it can help them be happy and deal with challenges as they get older.
- One of the ways we learn to be proud of our identities is through our interaction with others, with our families and friends, teachers, religious community, at our jobs and at school.

## *Defining Diverse Relationships*



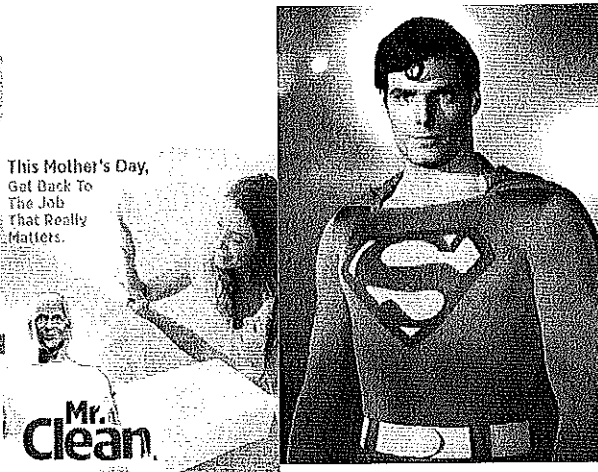


## Gender Stereotypes

- What is gender stereotyping?
  - It is a generalized view or preconception about attributes or characteristics, or the roles that are or ought to be possessed by, or performed by women and men.
  - A gender stereotype is harmful when it limits women's and men's capacity to develop their personal abilities, pursue their professional careers and make choices about their lives.



## Gender Stereotyping in the Media





## *Harmful Gender Stereotyping*

- Harmful stereotypes can be both hostile/negative or seemingly benign
  - Examples of hostile/negative
    - “Women are irrational”
    - “Real men don’t cry”
  - Examples of Benign
    - “Women are nurturing”
    - “Child care responsibilities fall exclusively on women”



## *Negative effects of Gender Stereotyping*

- Can Limits one’s abilities or their views of what they can and can not do
- Violence / bullying
- Drug use / High Risk Behaviors
- Mental health issues
  - Isolation and depression
- Suicide



## Sexual Orientation and Gender Identity Resources

- **GLBT National Help Center**     1-888-843-4564

[www.glnh.org](http://www.glnh.org)

Peer support through the GLBT National Hotline and the GLBT National Youth Talk line. Provides online peer counseling, runs a moderated trans teen online talk group, and maintains a collection of resources across the U.S., searchable by zip code and by topic

- **The Trevor Project**     1-866-488-7386

[www.thetrevorproject.org](http://www.thetrevorproject.org)

A national 24-hour, toll-free suicide prevention hot line designed to serve gay and questioning youth.

## Sexual Orientation and Gender Identity Resources

- **Parents, Families and Friends of Lesbians and Gays (PFLAG)**

[www.pflag.org](http://www.pflag.org)

The nation's largest family and ally organization. PFLAG has chapters and members in major urban centers, small sites, and rural areas in all 50 states. The website provides educational materials and maintains a listing of PFLAG chapters, searchable by zip code.

- **Family Acceptance Project**

<http://familyproject.sfsu.edu/>

Works to prevent health and mental health risks for LGBT children and youth in the context of their families, cultures and faith communities. The website includes materials designed to assist families in supporting their LGBT children.

## Sexual Orientation and Gender Identity Resources

- **Gay-Straight Alliance Network**

<https://gsanetwork.org/sexualhealth>

Provides information about starting a Gay-Straight Alliance in middle and high schools, including educational resources and information about training. They maintain a director of state-level GSA networks from across the U.S.

- **American Library Association Rainbow Book List**

<http://glbtrt.ala.org/rainbowbooks/>

The Rainbow List is a bibliography of books with significant gay, lesbian, bisexual, transgender or queer/questioning content, and which are aimed at youth from birth through age 18.

## Sexual Orientation and Gender Identity Resources

- **Youth Resource**

[www.youthresource.com](http://www.youthresource.com)

Information and support for GLBT youth. This site is also a good resource on issues relating to young women, youth of color, depression, safer sex, relationships, and many other topics

## Exit Ticket

What is the difference between gender identity and sexual orientation?



## *Resources*

- American Psychological Association, What Does transgender mean. Retrieved 11/2/18 from website [www.apa.org](http://www.apa.org)
- Fenway Institute. Retrieved 11/2/18 from website [www.fenwayhealth.org](http://www.fenwayhealth.org)
- Center of disease control and prevention. Retrieved 10/22/18 from website [www.cdc.gov](http://www.cdc.gov)
- American academy of pediatrics. Retrieved 10/22/18 from website [www.aap.org](http://www.aap.org)
- Lgbt. Retrieved 11/2/18 from website [www.lgbt.foundation](http://www.lgbt.foundation)
- Middle school flash (2<sup>nd</sup> ed) 2016, gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.

# *Sex Trafficking*

## *What is child sex trafficking?*

- Child sex trafficking is a form of child abuse
- Federal law defines child sex trafficking as the recruitment, harboring, transport, provision or obtaining of a person under the age of 18 for the purpose of a commercial sex act
- A commercial sex act is a sex act on account of which anything of value is give to or received by any person



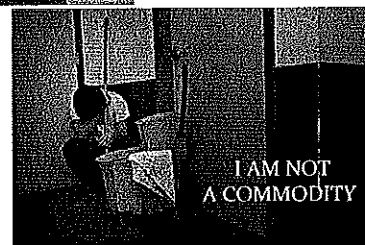
## *Examples of Sex Trafficking*

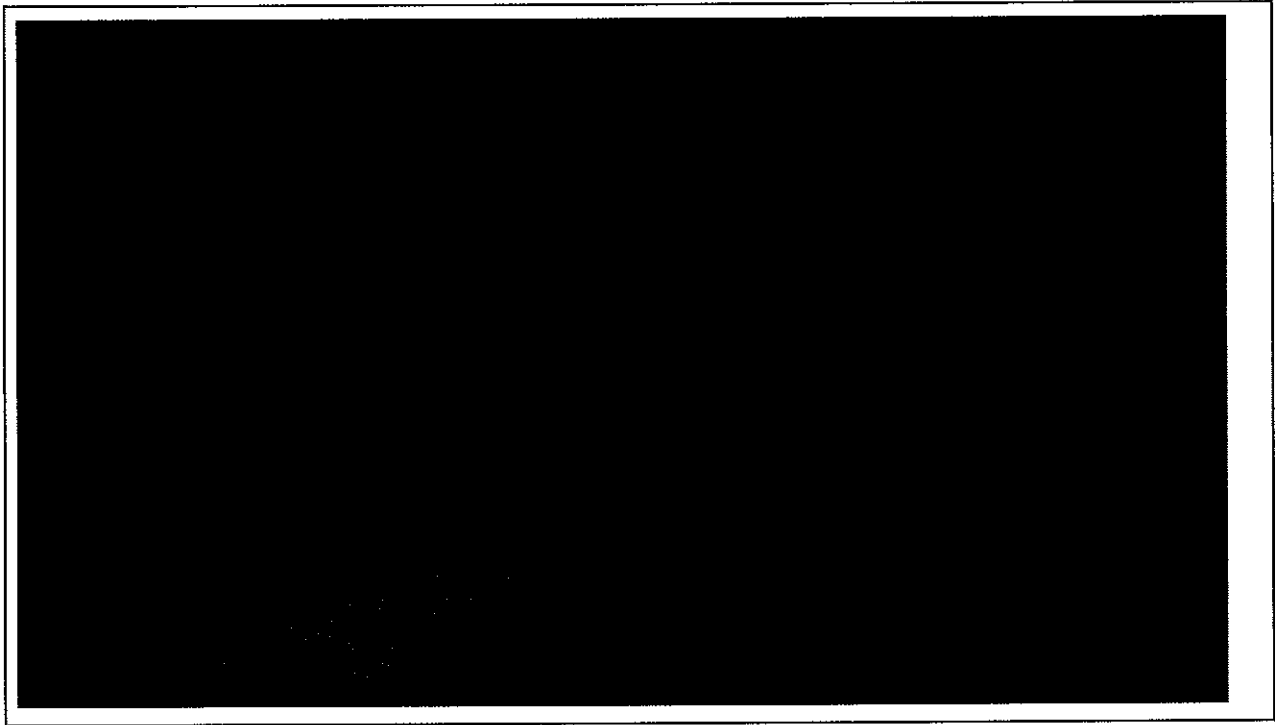
- An adult providing a 16 year old girl a place to stay in exchange for sex
- A 17 year old boy engaging in sex acts for a webcam or pornography business
- A criminal gang bringing teenage girls to the U.S. from central America to have sex with customers
- A PARENT ARRANGING FOR BUYERS TO HAVE SEX WITH HIS OR HER CHILD IN EXCHANGE FOR DRUGS



## *Human trafficking includes*

- Sex trafficking
- Labor trafficking





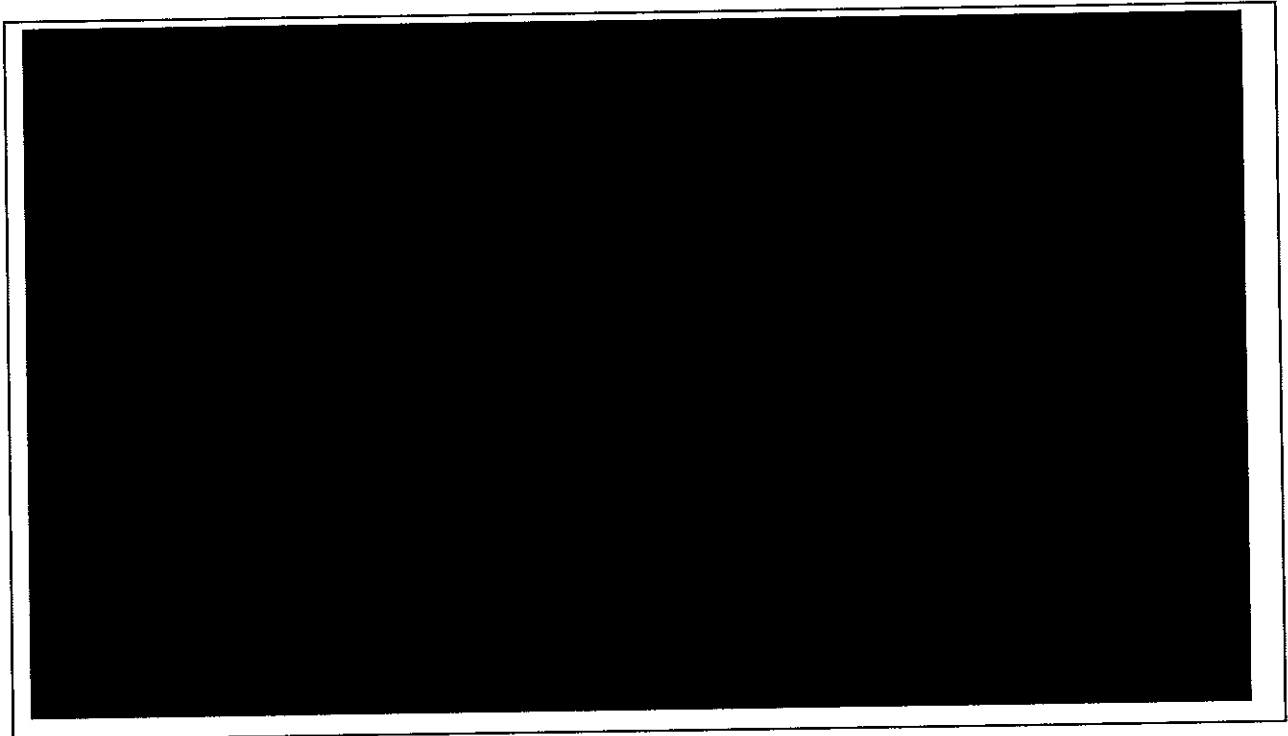
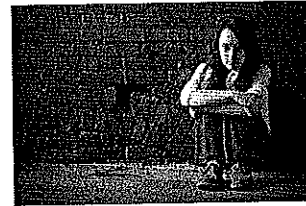
## *Labor trafficking*

- The recruitment harboring, transportation, provision or obtaining of a person for labor or service, through the use of force, fraud, or coercion
- Labor trafficking is also called involuntary servitude, peonage, debt bondage, or slavery



## *The scope of child sex trafficking*

- In 2015, 1 out of 5 runaways reported to the National Center for Missing and Exploited Children (NCMEC) were likely victims of child sex trafficking





## *Common venues (locations) for child trafficking*

- Street prostitution
- Truck stops
- Commercial – front brothels
- Hotels and motels
- Private residences
- Internet and webcam
- Pornography and strip clubs
- Escort services

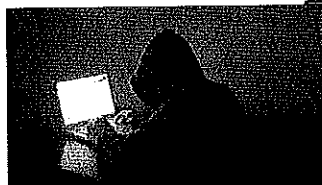


## *The role of the internet*

- Grooming
- Recruiting
- Advertising
- Controlling
- Stalking and harassment



Instagram



## *The role of the internet*

- Social media, online classified advertisements, and pornographic websites are tools used to exploit children in the commercial sex industry

## *Who are the traffickers*

- Traffickers are people who exploit others for profit:
  - Pimps
  - Gangs
  - Criminal networks
  - Intimate partners
  - Family members
  - Business owners



## *Pimps*



- Pimps often present themselves as a boyfriend/girlfriend or caretaker
- Pimps foster trust and loyalty, then groom and condition the victim through exploitation
- Nightly quotas are strictly enforced through threats, violence, or sexual assault as punishment and sharing

## *Residential brothels*

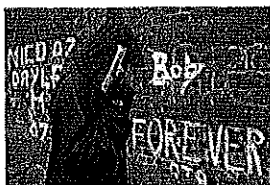
- Typically recruit foreign youth through false promises and “boyfriending”
- Occurs in private homes, apartments, trailers, or through an escort service where the victim is driven to a client’s location

## *Family trafficking*

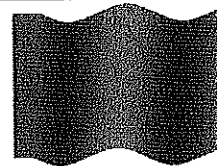
- Young family members are induced into commercial sex to make money, to support an addiction, or as a means of control and abuse
- This is often the reason why many runaways and homeless youth decide to leave home

## *Gang-involved trafficking*

- Local gangs recruit youth through social media, school skip arties, boy friending, and false promises
- Young girls are seen as “property” and are used to generate income for the gang
- Gangs threaten youth and their families to ensure cooperation



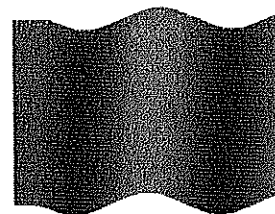
## ***Red flags for child sex trafficking***



- Evidence of controlling or dominating relationships
- Frequenting websites and social media known for recruitment
- Possession of expensive jewelry, clothing, or a cell phone the youth cannot afford
- Overly sexual behavior or dress

## ***Red flags for child sex trafficking***

- Curfew violations, truancy, loitering, prostitution
- Constant communication with multiple men; phone records of names and monetary amounts
- Suspicious tattoos or branding
- Online photos for advertising purposes



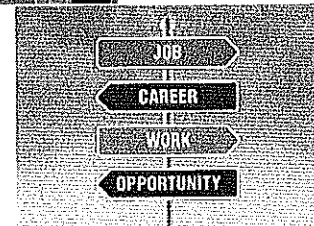
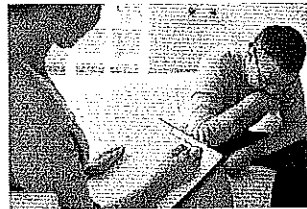
## *Trafficking victims need basic services*

- Emergency shelter
- Food and clothing
- Legal services
- Medical care
- Transportation



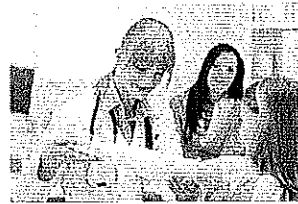
## *Trafficking victims need emotional and social support*

- Crisis intervention
- Case management
- Mental health care
- Education
- employment



## *Trafficking victims need youth services*

- Child protective services
- School enrollment
- Immigration eligibility
- Pediatric medical care



## *Stay safe online*

- Do not meet or chat with strangers online
- Stay off of porn sites
- Block/spam incoming mail
- Create a new username



## ***Report victimization of yourself or others***

- Tell your teacher, school nurse or counselor
- Call 911 or contact police
- Call the National runaway hotline 1-800-runaway or go to:  
[www.1800runaway.org](http://www.1800runaway.org)
- Call the national human trafficking hotline 1-888-373-7888

**TELL SOMEONE**

## ***Resources***

- Department of Homeland security - Blue Campaign; one voice, one mission. End human trafficking. Website accessed at [www.dhs.gov](http://www.dhs.gov).
- Middle school flash (2<sup>nd</sup> ed) 2016, gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.
- Positive prevention plus for middle school (2016), Clark, K. R. & Ridley, C. J.. Website [www.positivepreventionplus.com](http://www.positivepreventionplus.com).



# Birth Control Methods

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 7

## *Objectives*

- Student will be able to:
  - Describe how birth control methods can reduce the risk of pregnancy
  - Define emergency contraception and its use
  - Describe the benefits of birth control methods
  - Identify resources for reproductive and sexual healthcare services



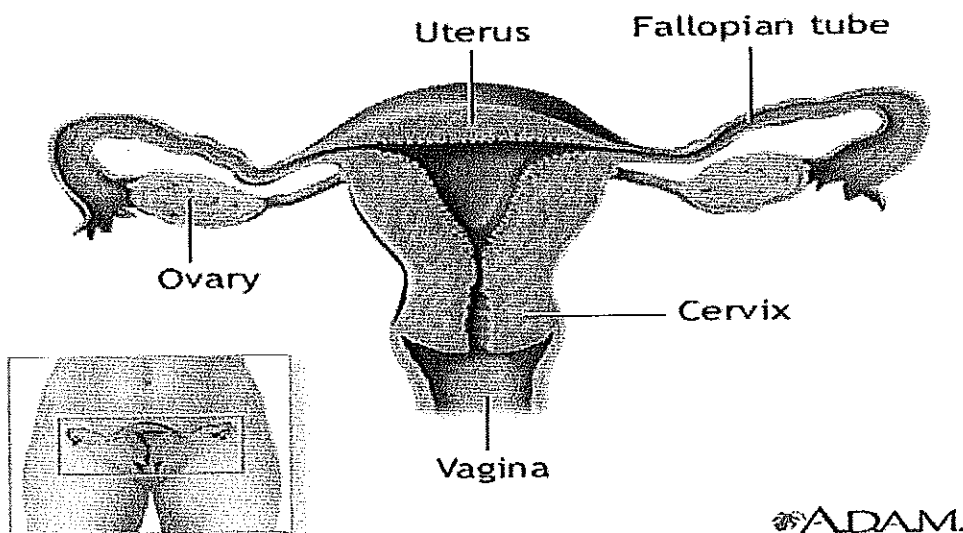
## ***OUtline***

- Warm up activity
- Reproductive anatomy
- Contraception
- How contraceptives work
- Teen reproductive health
- Choosing to abstain
- Group activity

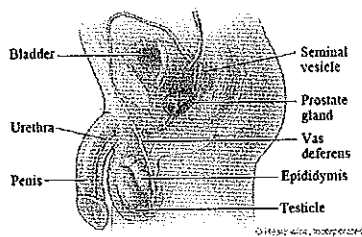
## **Warm Up Activity**

- Birth control is used by people who have vaginal sex in order to prevent getting pregnant or starting a pregnancy. There are many different types of birth control to choose from.
- **True or False?**
  - Most people use some kind of birth control to prevent pregnancy the first time they have vaginal intercourse

## *Female Reproductive Anatomy*



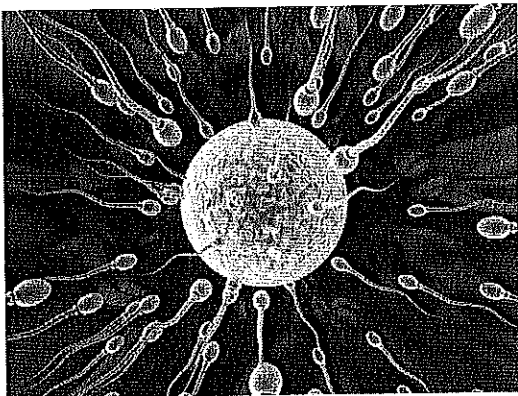
## *Male Reproductive Anatomy*



*What is the purpose of...*

**Contraception?**

***Purpose of Contraception***



- **Barrier Method**
  - Prevent sperm from contacting an egg
  
- **Hormonal Method**
  - Prevent ovulation

# *What Methods of Contraception Have You Heard Of?*

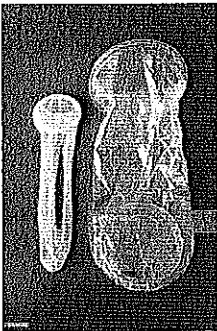
Barrier

hormonal

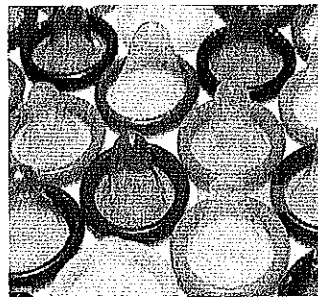
?

?

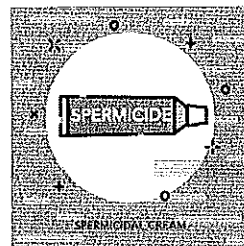
## *Barrier methods*



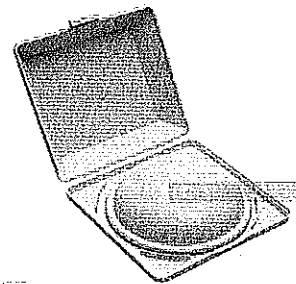
Female Condom



Male Condom

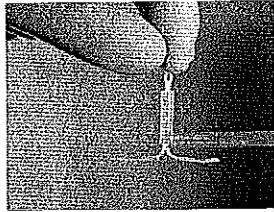


Spermicide



Diaphragm

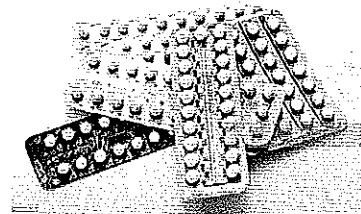
## *Hormonal methods*



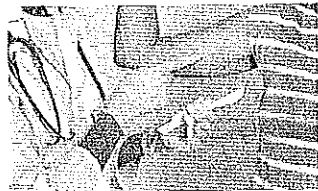
IUD



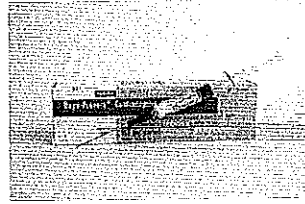
Patch



Birth Control Pill



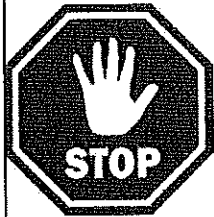
Implant



Injectable



Vaginal Ring

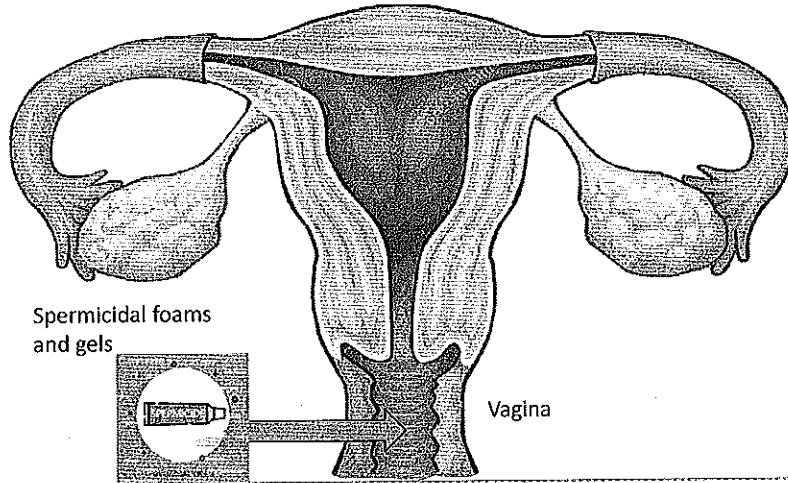


*Abstinence is the only 100%  
sure way of not getting pregnant*

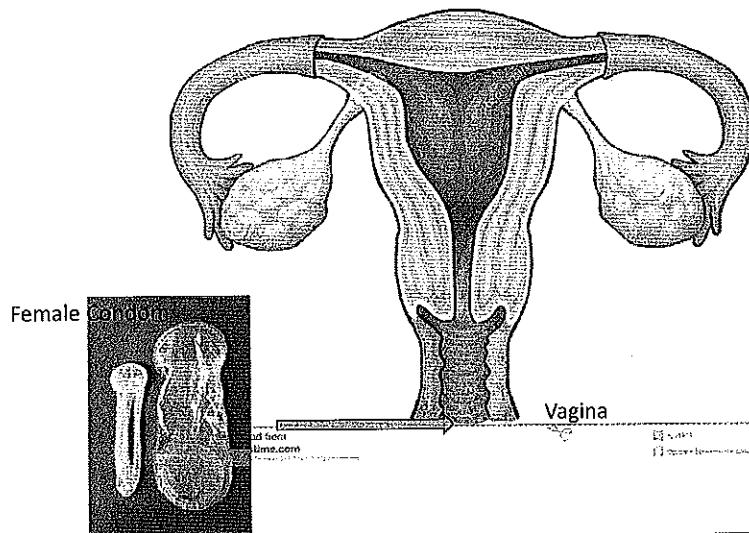


**I SAY  
NO**

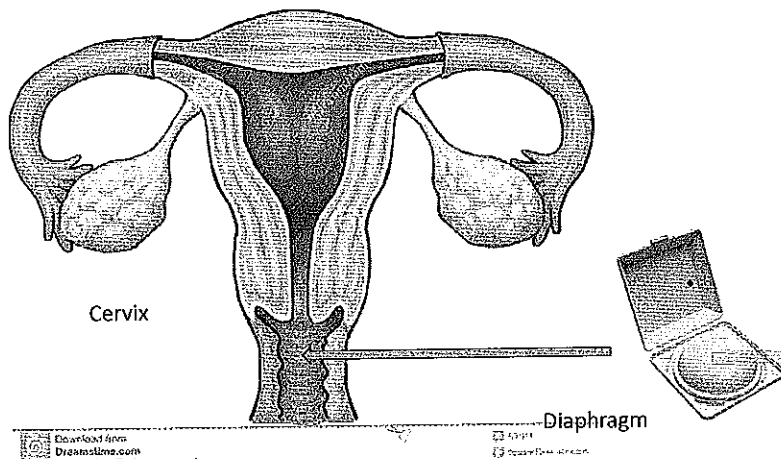
## *Female Contraceptives: How they work*



## *Female Contraceptive: How They Work*

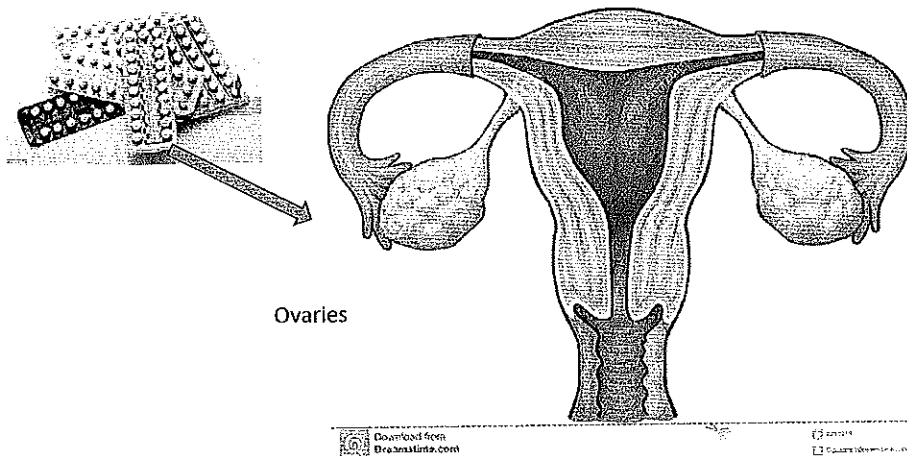


## *Female Contraceptives: How They Work*



## *Female Contraceptives: How They Work*

Birth Control Pill

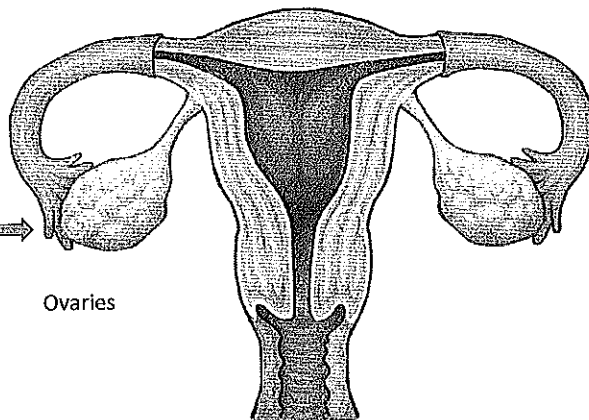




## *Female Contraceptives: How They Work*



Vaginal Ring



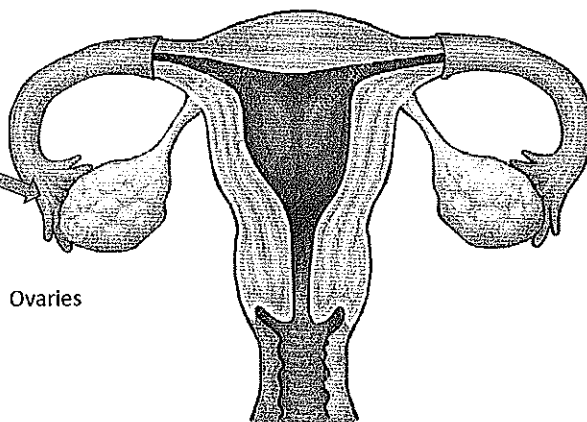
Ovaries

Download from  
Dreamstime.com

Download from  
Dreamstime.com

## *Female Contraceptives: How They Work*

Implant

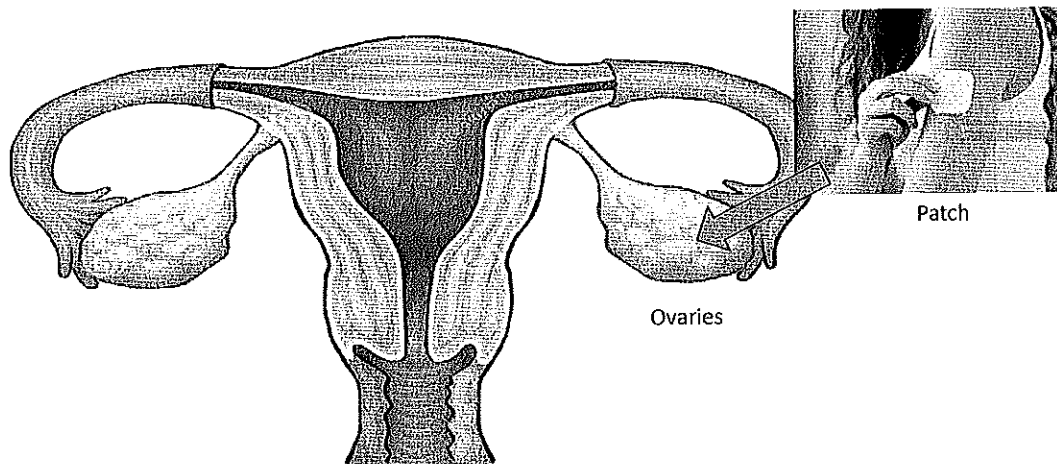


Ovaries

Download from  
Dreamstime.com

Download from  
Dreamstime.com

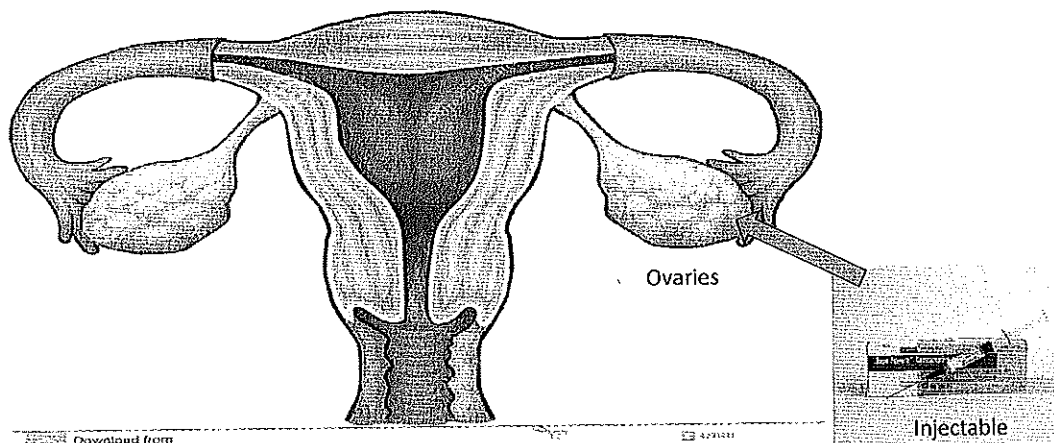
## *Female Contraceptives: How They Work*



Download from  
Dreamstime.com

4291337  
cgrwefjfaa2222222222

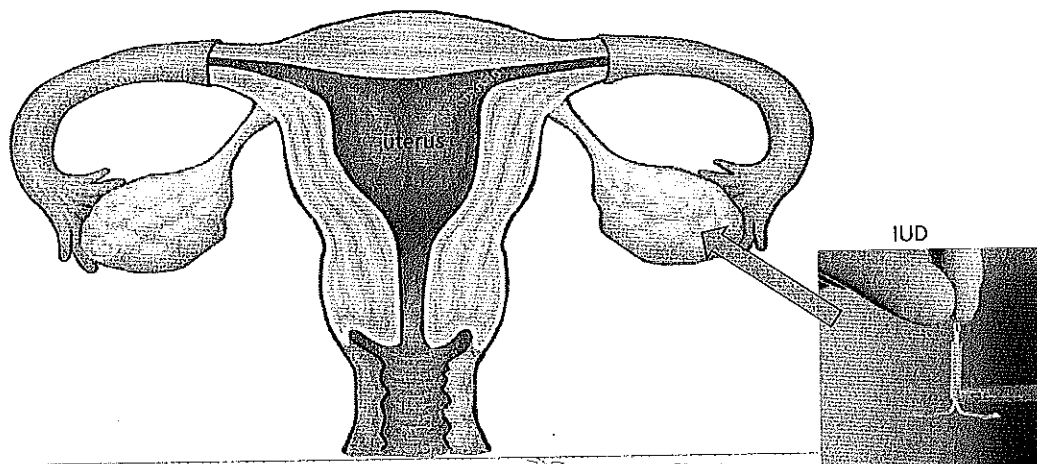
## *Female Contraceptives: How They Work*



Download from  
Dreamstime.com

4291337  
cgrwefjfaa2222222222

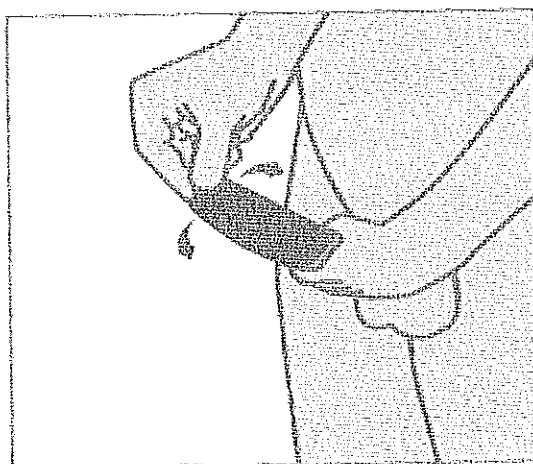
## *Female Contraceptives: How They Work*



Download from  
Dreamstime.com

52 428141  
12/17/2018 10:00:00 AM

## *Male Contraceptives: How They Work*

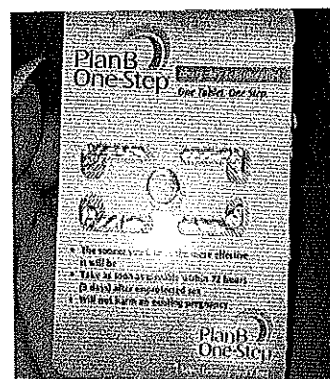


## *Other methods not necessarily recommended for teens*

- Sterilization
  - permanent
- Withdrawal (“pulling out”)
  - a person pulls their penis out of their partner’s body before ejaculating, making sure not to get semen near the vagina. It takes a lot of control. Pre-cum is a fluid that is on the tip of the penis before ejaculation (it contains a small amount of sperm). Withdrawal lowers the chance of getting HIV and some STD;s but DOES NOT fully protect against these infections
- Fertility Awareness (“rhythm method”)
  - must be sure that the woman is keeping track of her cycle and that she is very regular for this to work (most teens do not have a regular cycle)

## *Plan B*

- Emergency Contraception
- How it Works:
  - Works like the regular birth control pill
  - May stop release of egg or...
  - Prevent fertilization of an egg



## *Worried About Being Pregnant?*

- If a person has had unprotected sex...
- EC works best when started right away...
- But **NO LATER** than 3-5 days after sex
- **ACT QUICKLY**
- Call the pharmacy of public health clinic
- Don't forget to ask about an HIV/STI test



## *Reproductive Health Services for Teens*

*For Any Californian 12 Years or Older*

**Family PACT can help!**

To find a Family PACT provider near you:

Call **800-541-5555**

or

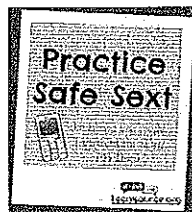
**800-942-1054**

(recorded information)

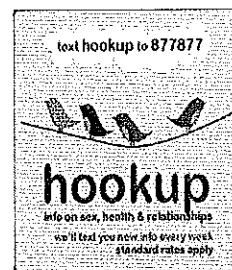
or

**www.familypact.org**

type in your zip code to "Find Providers"



- <http://teensource.org/pages/hookup>



## *Choosing to Abstain*

- Most effective contraceptive
- Most effective for disease prevention



## GROUP ACTIVITY

- List all reasons to choose to abstain from sex



## GROUP ACTIVITY (3 MINUTES)

- Instructions: Work with your small group to complete the sentence below about your group's method of birth control. Think about why a person using it might like it. For example, do you think they would find it convenient, easy to use, helpful for other health issues, etc?

- In our opinion, the best thing about \_\_\_\_\_ (name of method) is

---



---



---



---



---

## Exit Ticket

- When does a person take emergency contraception?



## *Resources*

- Middle school flash (2<sup>nd</sup> ed) 2016, gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.
- Positive prevention plus for middle school (2016), Clark, K. R. & Ridley, C. J.. Website [www.positivepreventionplus.com](http://www.positivepreventionplus.com).

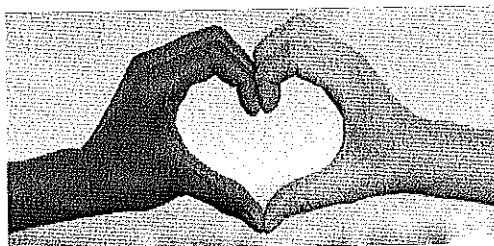


# *Condoms to prevent HIV & other std's*

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 6



## *Objectives*



- The student will be able to:
  - Describe how condoms can reduce the risk of HIV and other STD's
  - Describe how condoms can reduce the risk of Pregnancy
  - Describe the steps to using a condom correctly

## *Outline*

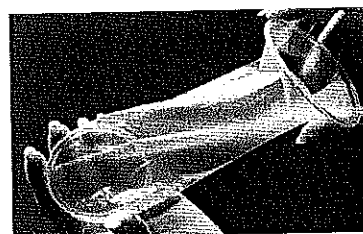
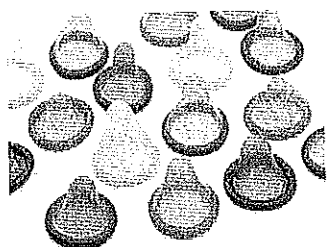
- Warm up activity
- Discussion, benefits to using a condom
- Group Activity, Steps to use a male condom
- Scenarios
- Goal setting
- Exit Ticket

## **Warm Up Activity (4 minutes)**

- **Prompt:** Most teens who have vaginal sex use condoms. Pick the reason you think is most important and write 2 to 3 sentences about why you chose it.
  - Using condoms helps prevent pregnancy.
  - Using condoms helps a person not get or give an STD.
  - Using a condom helps show care and concern for your partner.
  - Using a condom shows that you are mature.
  - Condoms are birth control that men can use.



*What is the benefit to using condoms????*



**GROUP ACTIVITY (5 MINUTES)**

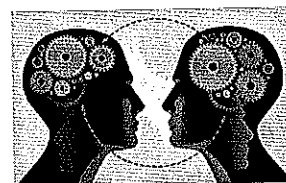
Steps to use a  condom.....

### *Steps to using a male condom:*

- Step 1: Check expiration date
- Step 2: Carefully open package
- Step 3: Pinch tip of condom
- Step 4: Roll condom down erect penis
- Step 5: Sex-oral, anal or vaginal, with a male condom
- Step 6: Ejaculation-with condom
- Step 7: Hold condom onto penis while pulling out
- Step 8: Take condom off penis
- Step 9: Throw condom in garbage, do not spill

### GROUP ACTIVITY (5 MINUTES)

- Handout: Condom scenarios
- Each group needs to come up with at least "1" solution for each scenario



## Scenario 1

- Aiden wants to use condoms, but he feels embarrassed to go to the store to buy them, and embarrassed about what his friends will think if he has condoms. Do you have any ideas about how Aiden can overcome these problems so that he can use condoms?

## Scenario 2

- Savannah wants to use condoms, but she doesn't know how to bring up the subject with her boyfriend. Give Savannah two pieces of advice; how can she tell her boyfriend she wants to use condoms? What should she do if he doesn't want to use condoms?

### Scenario 3

- CJ believes in using a condom every time. But, CJ has not always had a condom available when needed. What ideas do you have that would help CJ always have a condom available?

### Scenario 4

- James isn't planning to have sex until he is much older, but it doesn't seem to him like sex with a condom would feel very good. Once James starts having sex, what solutions can you think of to help him with this concern?

## *Goal Setting!*

- Be a better condom user, whether that involves using condoms now, in the future, or helping friends and family. Thinking about what you've learned so far, in our discussions, let's answer the questions below.
- What do you think is the most important reason to use condoms?
- Think of one goal for yourself about using condoms in the future.



## *Example goal statements*

- I will use a condom the next time I have sex.
- I will use a condom the first time I have sex.
- I will buy or get condoms and make sure I have them with me when I go out.
- I will tell my partner ahead of time that I want to use condoms when/if we have sex.
- I will help my friends who need condoms get them.



## *What do you think??*

### **True or False?**

- Using condoms reduces a person's risk of pregnancy and of catching an STD because people's body fluids don't get inside each other.
  - **TRUE**
- You learned that 95% of teens who have had vaginal sex used condoms. How can that information make it easier for someone to choose to use a condom when they have sex?



## **Exit Ticket**

- Complete the exit Ticket either individually or with a partner
- Place steps in order



*Always remember condoms should be used each and every time you have sex, oral, anal or vaginal, with every partner!!*



## **homework:**

### **Family Homework or Individual Homework**

You choose which one you want to do.

Bring it to class next time.

Have fun and learn something new.

Remember what you learn may not only help you but it may help someone very important to you!

### ***Resources***

- Middle school flash (2<sup>nd</sup> ed) 2016, gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.

# **Preventing STDs & HIV**

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 5

1

## ***Objectives***

- Student will be able to:
  - Describe what sexually transmitted Diseases are and how they are transmitted
  - Describe complications related to sexually transmitted infections
  - Understand how to access community resources related to stD/hiv testing
  - Describe the benefits of sexual abstinence

## ***OUTLINE***

- Major stds
- Why teens have high rates of stds
- Medical Complications with stds
- Transmission of stds
- Std prevention
- Sexual health care services & minor consent law

3

**Every 87 seconds a teenager in California is infected with an STD. How many teens are infected per hour, day, month?**

...41 teens every hour,

...984 teens every day,

...29,520 teens every month

**3 of every 5 Gonorrhea and Chlamydia cases in California are among 15 – 24 year olds.**



## **Warm Up Activity**

- What sexually transmitted infections have you hear about?
- **True or False?**
  - All sexually transmitted infections are curable.

## The Major STDs

### Treatable...but repeatable

*Syphilis*

*Chlamydia*

*Gonorrhea*

*Trichomonas*

*Crabs (pubic lice)*

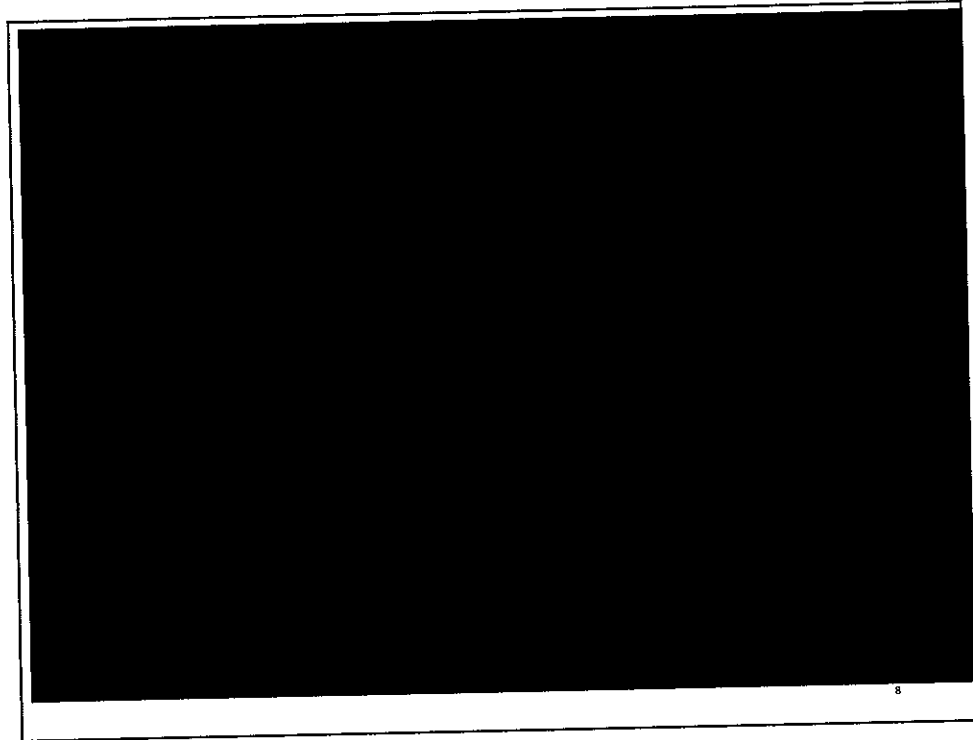
### Not curable...some life-long

*Herpes*

*HPV (Human Papilloma viruses)*

*HIV (Human Immunodeficiency Virus)*

*Hepatitis B*



## ***WHY TEENS HAVE HIGH RATES OF STDS:***

People often don't have enough information about the health of their sex partners – and don't protect themselves.



## ***Why Teens Have High Rates of STDs:***

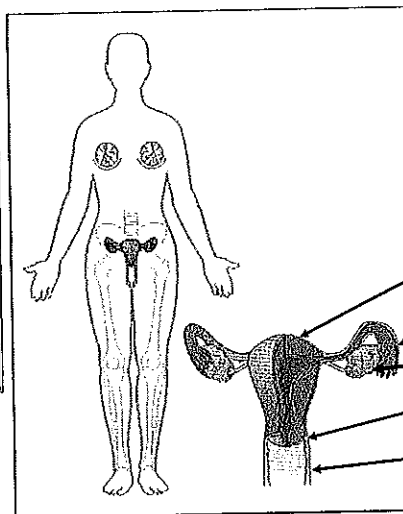
The large number of 15-24 year olds infected with STDs increases the odds of meeting someone who already has an STD.



**Can you tell *who* has an STD?**

***WHY TEENS HAVE  
HIGH RATES OF STDS:***

**The cervix in  
teen females  
has a weaker  
cell type that  
is easier to  
infect for  
some STDs**



**Female  
Reproductive  
Organs:**

Uterus

Fallopian tube

Ovary

Cervix

Vagina

11

***WHY TEENS HAVE  
HIGH RATES OF STDS:***

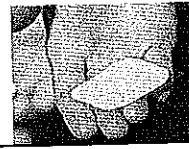
**Unlike women over 25 years old,  
a teen's cervix has "weaker" cells  
that are less protective against STDs.**

## ***WHY TEENS HAVE HIGH RATES OF STDs:***

Some teens are in relationships with older partners who often control their decisions.



Many people have trouble getting their partners to use condoms to prevent STDs or unwanted pregnancy.



What are the odds that a sexually active teen will get an STD this year?

- a. 1 out of 4
- b. 1 out of 2
- c. 1 out of 5



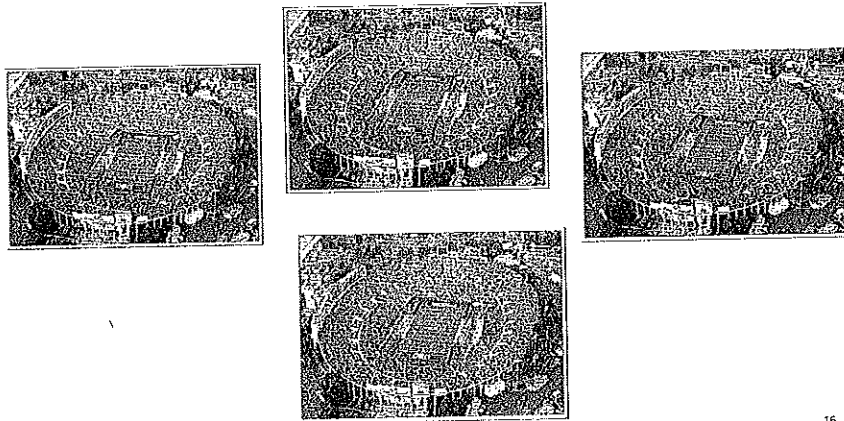
***What are the odds that a sexually active teen will get an STD this year?***

1 of every 4 sexually active teens in California will get an STD this year...



...which is about **362,500** teens getting an STD *this year!*

*362,500 STD-infected CA teens will fill a football stadium over 4 times!!*



### **Myth Busters: True or False?**

- STDs usually happen to people who aren't "clean".

***FALSE***

- One out of every four sexually active teens will get an STD this year

***TRUE***

***How serious are STDs?***

***MEDICAL COMPLICATIONS OF STDS:***

**STDs can result in:**

- Cancer
- AIDS (from sexually transmitted HIV)
- Death

***MEDICAL COMPLICATION OF  
UNTREATED STDS***

**If a young girl or woman gets an STD, and is untreated or undertreated she could end up with:**



- Pelvic Inflammatory Disease
- Cervical cancer
- Infertility (inability to have

## ***MEDICAL COMPLICATION OF UNTREATED STDS***

If a pregnant woman has an STD, her baby could end up with:



- Infections
- Birth defects
- Stillbirth (born dead)



21

## ***More Problems Linked to STDs***

- Fear and distress in telling sex partners that you have an STD – *and* they should get tested.
- Dealing with the long-term effects of an incurable STD such as Herpes or HIV.





STDs increase the chances  
for giving and getting HIV  
by **3 – 5 Times!!**

**Open sores are open doors!**

### **Myth Busters: True or False?**

- Herpes and HIV are incurable life-long infections.  
**TRUE**
- Several STDs increase the chances for HIV transmission and HIV infection.  
**TRUE**
- Infections, birth defects, and stillbirth can result from STDs.  
**TRUE**

## **HOW ARE STDS TRANSMITTED?**

### *STD Transmission*

#### **Transfer of STD fluids INCLUDES:**

- **VAGINAL FLUIDS**
- **PRE-EJACULATE**
- **SEMEN**
- **ABNORMAL DISCHARGE (OR PUS)**
- **BLOOD**

through oral, anal, vaginal sex

**STD organisms can be passed even when  
there are no signs or symptoms present!**

## *STD Transmission*

STDs can also be passed through direct contact with an STD sore or infected tissue through oral, anal, vaginal sex...and **frottage**



**FROTTAGE:** French for naked genital to genital rubbing!

27

*How do you prevent STDs?*

28

## ***HOW YOU CAN PROTECT YOURSELF:***

- 1) NOT HAVING SEX (ORAL, ANAL, VAGINAL) IS THE ONLY SURE WAY TO AVOID STDS



- 2) TALK TO YOUR PARTNER ABOUT STDS AND AGREE TO PROTECT YOURSELVES IF OR WHEN YOU HAVE SEX.



## ***HOW YOU CAN PROTECT YOURSELF:***

- 3) *If you have sex - use condoms correctly each time for oral, anal, vaginal sex.*



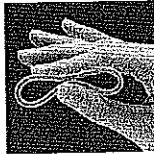
### **Quick Fact:**

Male and female condoms *reduce* – but *don't eliminate* - the chances of STD transmission.

*This is because some STDs might infect areas not covered by a condom.*



## ***HOW YOU CAN PROTECT YOURSELF***



### **Quick Fact:**

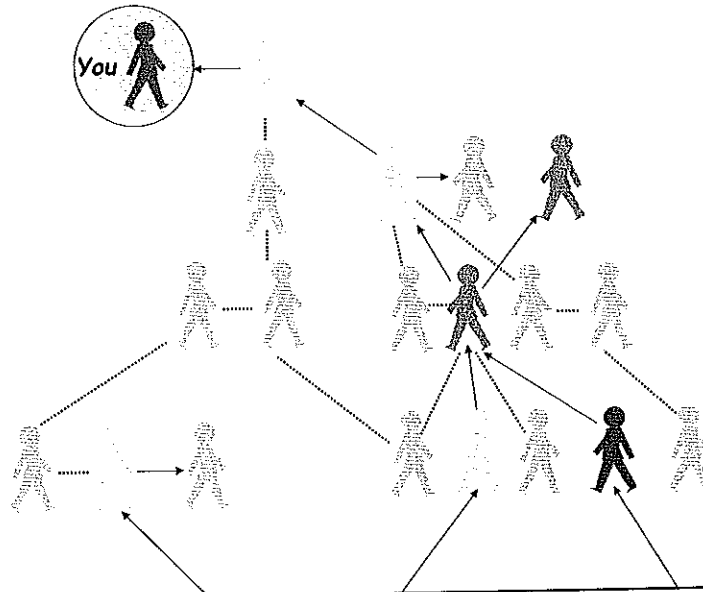
Birth control pills, the Shot,  
the Ring, or the Patch  
**DO NOT** protect against STDs.

## ***HOW YOU CAN PROTECT YOURSELF***

4) If you are going to have sex, it's safer to have sex with only one partner, who has sex only with you – and who doesn't have an STD infection.



But...even if you have unprotected sex with just one person...  
you can't really know about his/her sex partners...  
or *their* sex partners – or the STDs that *could* be passed to you.

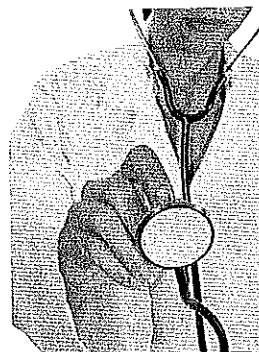


## ***HOW YOU CAN PROTECT YOURSELF***

5) Avoid sex-under-the-influence (SUI) of alcohol and other drugs.

6) *If you have sex, get tested for STDs at a doctor's office or clinic at least once a year.*

*If you are female – also ask your doctor about a Pap Test.*



## **Myth Busters: True or False?**

- “SEX” occurs only when there is penis-in-vagina contact.  
*FALSE*
- The birth control pill and patch help lower the chances of getting an STD.  
*FALSE*
- Correct use of condoms reduces, but does not eliminate, the chance for STD transmission.  
*TRUE*

***HOW WOULD YOU KNOW IF  
YOU HAVE AN STD?***

***Most people with STD infections have NO signs or symptoms!!***

However, *if* symptoms are present around your genitals, they may include:

- warts, blisters or sores
- itching, burning or pain
- abnormal bleeding or discharge (pus)

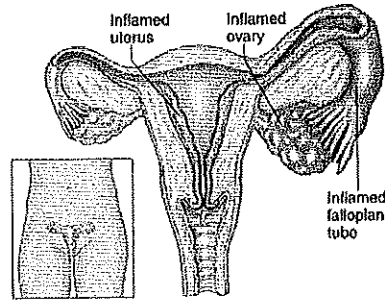
You can't tell by looking if someone is infected or not!!

## **Caution...**

- Most people with herpes don't know they are infected because their symptoms are mild or absent!!
- About half of all males with Gonorrhea or Chlamydia will NOT have signs or symptoms -such as abnormal discharge or painful urination.

## Caution...

Young women who have Gonorrhea or Chlamydia without any signs or symptoms can *still* develop PID



*About 4 of 5 females with Chlamydia will NOT have any signs or symptoms.*

# BEWARE

Most people with HPV do  
NOT have the virus types  
that cause visible warts.



***Remember: Even when no signs or symptoms are present...***

*...STDs can still be transmitted*

*...STD consequences like infertility or cervical cancer can still occur.*

***Attention!!***

Anyone who has an STD ***should not*** try to treat themselves.

- **They should not** borrow medicine or use any left-over medications.
- Instead, they should go to a doctor or clinic for the appropriate tests and only take medications prescribed.

## *Key STD Facts for Teens*

- If you get an STD - ALL sex partners should be informed that they might have an STD – even if they have no symptoms.
- Reinfection by untreated partners is common.
- In order to allow the body to heal, closely follow the doctor's instructions regarding medications and take a break from sex.



## *Key STD Facts continued...*

- There is no single test for all STDs, so be sure to ask *which* STD tests are being done.



## ***SEXUAL HEALTH CARE SERVICES***

### **• California Minor consent law**

- Anyone 12 years old or older can be tested and treated for STD infections and get birth control without permission from parents or guardians...

(CA Family Code 6926 (a))



- Healthcare providers **cannot** notify parents or guardians when minors **get** these sexual health services.

### **• Low cost & confidential STD testing**

- Teen-friendly **FamilyPACT** Providers
  - 1-800-942-1054 <http://www.familypact.org/pages/home/>
- Text 'hookup' to 61827 for referral to local STD clinics in California.

## ***WHERE CAN TEENS GET LOW-COST & CONFIDENTIAL STD TESTING?***

- Health Maintenance Organizations (HMOs)
- City or County Health Departments
- Community Clinics
- Your own doctor

For referral to STD clinics, call:

1-800-232-4636 in English, en Español.



## *HPV VACCINE*



- ✓ There is a vaccine to prevent some types of HPV.
- ✓ Nearly 100% effective in clinical trials.
- ✓ Recommended for girls 11-12 years old, up to age 26.
- ✓ Approved for boys 9-26 years old.
- ✓ Best if given before first sexual intercourse.
- ✓ If interested, discuss with your parents/doctor.
- ✓ Pap tests are still recommended even if girls get vaccinated.

## **Myth Busters: True or False?**

- People with STDs usually will feel some kind of pain or see some sign of infection.  
*FALSE*
- STDs are passed by intimate sexual contact (vaginal, anal, oral) between partners.  
*TRUE*
- The chance of passing STDs through oral sex is very low.  
*FALSE*

## **Myth Busters: True or False?**

- STDs are commonly transmitted even when no signs or symptoms are present.

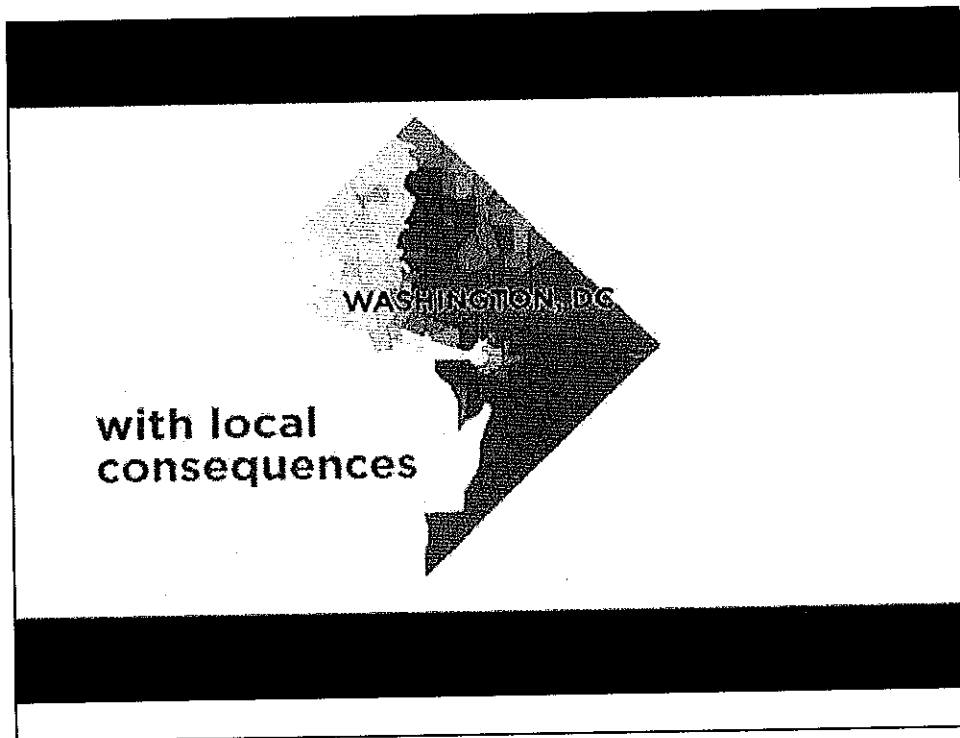
***TRUE***

- Abstinence means not having vaginal sex.

***FALSE***

# ***HIV***

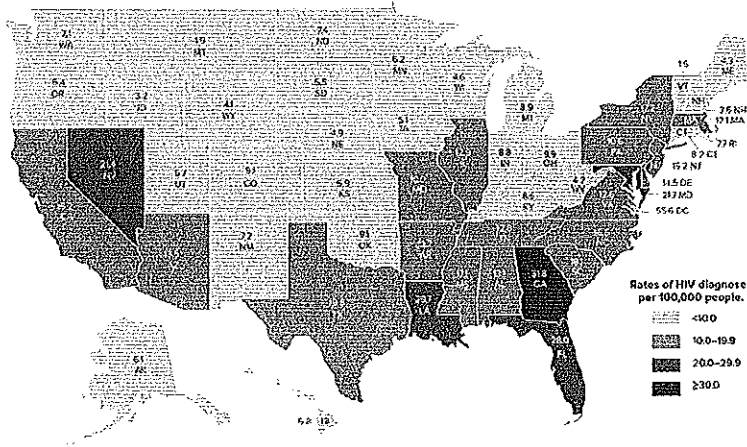
***(Human Immunodeficiency Virus)***



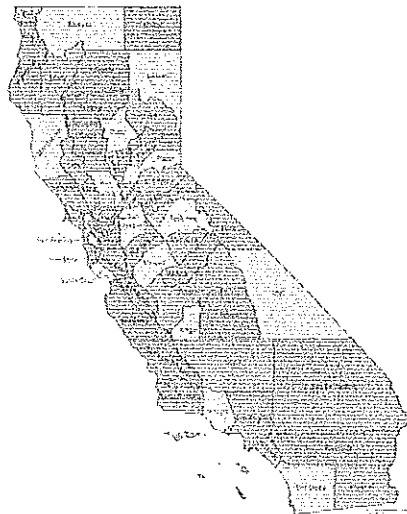
## *HIV/AIDS*

- HIV - Human Immunodeficiency Virus
- AIDS - Acquired Immune Deficiency Sndrome

*rates of Adults/Adolescents living with HIV in the U.S.*

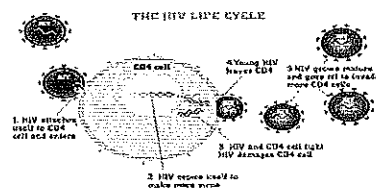
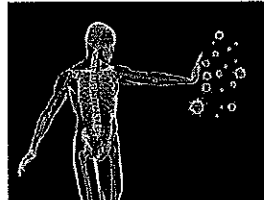


*1/7 U.s. aids cases are in California*

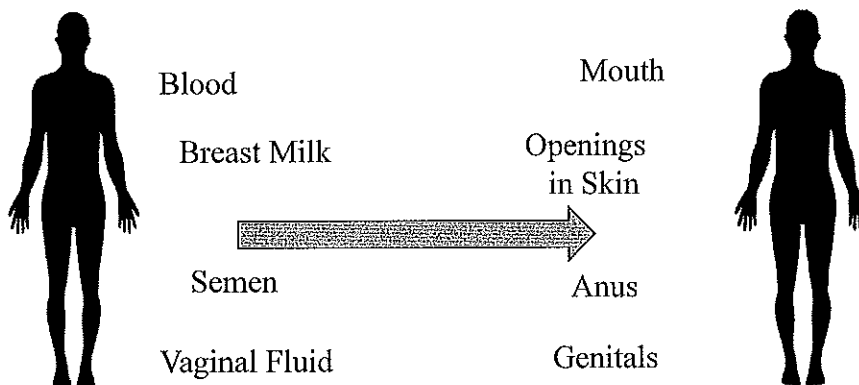


## *Immune System Review*

- Viruses and Bacteria infect the body
- HIV attacks the body
  - HIV takes over the immune system to produce more Hiv!



## *HIV Transmission*



## *Anti-Retroviral Therapy (ART)*

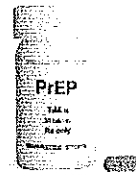
- Slows the progression of hiv in the body
- Keeps an infected person healthy for many years
- Decreases the transmission of hiv to sex partners
- Deaths related to aids are decreasing



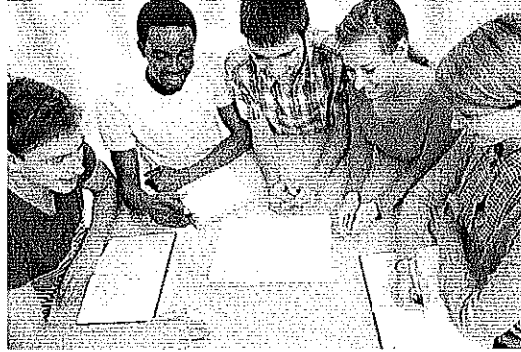
**REMember:** *condoms are the only way to protect against other stis*

## *Pre-exposure prophylaxis (prep)*

- Prep is for people not infected with hiv but are at high risk of exposure
- Keeps the virus from establishing a permanent infection
- Up to 92% effective in preventing infection
- Must be taken daily
- Requires regular healthcare visits



# MISMATCH ACTIVITY



**ANY QUESTIONS ?**

## *resources*

- Center of disease control and prevention. Retrieved 10/22/18 from website [www.Cdc.gov](http://www.Cdc.gov)
- Positive prevention plus for middle school (2016), Clark, K. R. & Ridley, C. J.. Website [www.positivepreventionplus.com](http://www.positivepreventionplus.com).
- STD Community Interventions Program (SCIP), STD Control Branch, California Department of Public Health

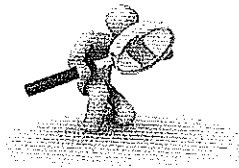


# Saying “No”

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 4

## *Objectives*

- The student will be able to:
  - Define sexual abstinence as it relates to pregnancy and STI prevention
  - Demonstrate effective peer refusal skills to avoid sexual risk behaviors



## *outline*

- Discussion
- Abstinence
- How to say “no”
- Refusal skills
- Refusal skills scenario practices

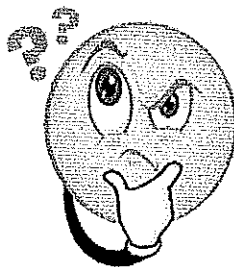
***Research shows about 10% of middle school students in the U.S. have ever had sex (vaginal, anal, oral)***

## *What is Abstinence?*

Abstinence means **not**:

- Having sex (vaginal, anal, or oral)
- Engaging in naked genital to genital contact
- Using drugs

## *Why Choose Abstinence?*



## *Examples*

- No risk of getting pregnant
- No risk of getting an STI or HIV
- Focus on other things that are important (eg. school, friends, family, sports)
- Not having sex until the time is right for you
- Helps a person stick to values that are important
- Helps a person get to know one another better before having sex

## *Did You Know.....*

- Most middle school students and even most high school students are abstinent

*Sometimes it seems like everyone is having sex, when really that isn't true*



## *Who chooses abstinence?*

- People of every sexual orientation and gender, includes (but not limited to)

- Gay
- Lesbian
- Bisexual
- Straight
- Transgender
- Cisgender



*Adults and teens both choose abstinence at different points in their life, even after they've already had sex.*

## *How to say "NO"*

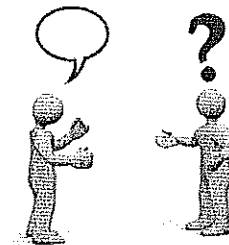
- Forms of Communication

- Verbal

- Non verbal

- Body language

- Hand motion indicating "stop"
- Facial expression showing displeasure or disinterest
- Turning your back or walking away



## *Refusal Skills*

### Steps

1. Say "No"
2. Explain why
3. Suggest an alternative
4. Leave if you need or want to

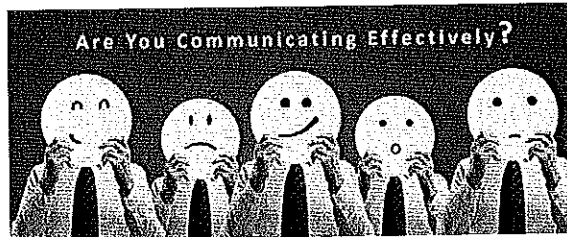
## *Remember*



- It is never ok to force or pressure someone into having sex or into any kind of sexual touch
- Always listen when another person says "no" no matter how they say it
- It is always the fault of the person who forced or pressured them

## *Why Practice Refusal Skills*

- It's important to start learning how to communicate in relationships whether you are dating or not.
- It's something that everyone will need to do at some point.
- In real life you may not always use these steps, but practicing them today will help you so you can use them when you need to.



### Scenario A:

Levi and Gabrielle have been dating for 2 weeks. They have talked and decided they were not going to have sex. Levi is not ready to have sex and is really scared about getting someone pregnant.

They decide to go to Gabrielle's house after school to study. Gabrielle's mom is running late at work and won't be home for an hour. They have the house to themselves. They decide to skip studying and kiss on the couch.

## Ask for 2 volunteers – (Fully scripted)



**Gabrielle:** I really like you and I think you're hot. I know that we already decided not to have sex, but I didn't think we'd ever get the chance to be alone together. Now that we're alone, I really think we should have sex.

**Levi:** I like you too, and It's cool hanging out. And I want to to kiss you, but I don't want to have sex.

**Gabrielle:** But don't you like me? If you liked me, you'd want to have sex with me.

**Levi:** Gabrielle, I don't want to have sex. I'm not ready to have sex and I don't want to get you pregnant.

## Scenario 'A' continued

**Gabrielle:** But when are we going to get the chance to be alone like this again? I really want you.

**Levi:** The answer is No. I like you too, and I'm not ready to have sex. I think we should go outside to hang out so we don't get more tempted.

**Gabrielle:** OK. I'm sorry I pressured you.



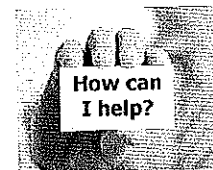
## Scenario A – Large Group Practice Discussion

- You like the person you are saying “no” to, and you want to continue to hang out with them, but you don’t want to have sex with them.
- Steps to say “no”
  1. Say “no”.  
Clearly say that you do not want to have sex.
  2. Explain why.  
Example – “I don’t want to get pregnant” or “I’m not ready to have sex”.

It's OK  
to  
DO NOT CROSS  
Set  
Boundaries

## Scenario A – Large Group (continued)

- Steps to say “no”
  3. suggest something else that you two can do instead. For  
example – “I think that we should go outside now.”
  4. Sometimes one person may not respect the other person’s no. at  
this point, it’s important to get out of the situation or get help  
from someone else.



## Levi and Gabrielle – Practice Scenario B

Fill in responses for Levi. Remember to use the “Refusal Skills Checklist”

### Scene setup:

Levi and Gabrielle have been dating for 2 weeks. They have talked and decided they were not going to have sex. Levi is not ready to have sex and is really scared about getting pregnant. They decide to go to Gabrielle’s house after school to study. Gabrielle’s mom is running late at work and won’t be home for an hour. They have the house to themselves. They decide to skip studying and kiss on the couch.

**Gabrielle:** I really like you and I think you’re so hot. I know that we already decided not to have sex, but I didn’t think we’d ever get the chance to be alone together. Now that we’re alone, I really think we should have sex.

**Levi:** (class responses)

## Levi and Gabrielle – Practice Scenario B

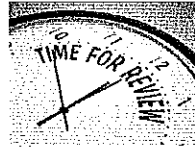
**Gabrielle:** But don’t you like me? If you liked me, you’d want to have sex with me.

**Levi:** (class responses)

**Gabrielle:** But when are we going to get the chance to be alone like this again? I really want you.

**Levi:** (class responses)

**Gabrielle:** Ok. I’m sorry I pressured you.



## *Recap*

- You learned today that most middle and high school students are not having sex.
- How can this information make it easier for someone to choose not to have sex?

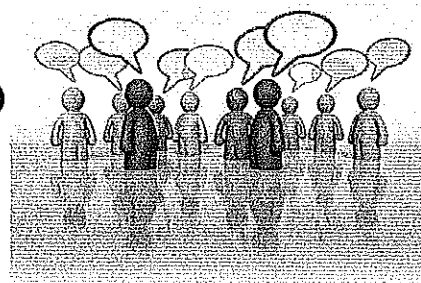
## *Optional Activities*

## Refusal Skills Scenario – Small Group Practice

Scenario C – Rebecca and Jun (8<sup>th</sup> Grade Girls) (**Handout**)

Scenario D – Maria, 8<sup>th</sup> grade girl hanging out at the mall, and meets Stephanie, a high school girl (**Handout**)

Scenario E – Marquis and Andre (**Handout**)



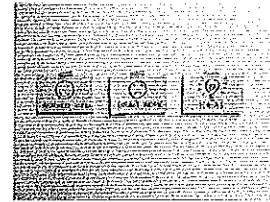
## Discussion (or Homework) – Saying No

- Talk about a time you saw a person say no to someone they cared about in a movie or on a TV show. Did it go well, or not so well? Think about the 4 steps from our lesson:

- Say No
- Explain why
- Offer an alternative
- Leave if you need or want



## Discussion (or Homework) – Saying No (continued)



- How did the person use each of the steps?
- Did they do a good job using them?
- Explain what they did that you think made them successful or unsuccessful in saying no.
- Did the person do a good job saying no, but the other person did not do a good job listening to their no? Discuss.

## Discussion with family member/trusted adult

- Chance to share your beliefs about sexuality and relationships, and the beliefs of your family, culture or religion.
- Talk to a family member or trusted adult who is like family.
- Guidelines
  - It is ok for either of you to skip a question
  - What you discuss will not be shared with anyone else, unless you give one another permission to share it
  - Take turns asking questions. When it is your turn to listen, try to understand the other person's response.

## **Discussion with family member/trusted adult**

- **Ask the student:** What do you think about teens dating or agreeing to be a couple? What are the advantages and disadvantages?
- **Ask the adult:** What kinds of rules or expectations do you have for me about dating while I am in middle and high school?
- **Ask the adult:** How do you think someone would know it was the “right time” for them to have sex?
- **Ask the student:** How do you think someone would know it was the “right time” for them to have sex?

## ***Resources***

- Middle school flash (2<sup>nd</sup> ed) 2016, Gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.

# Rules of Dating

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 3

## *Objectives*

- The student will be able to:
  - Explain the qualities of a healthy dating relationship
  - Collaborate with others to advocate for safe, respectful and equitable relationships

## *Outline*

- Introduction
- Brainstorm & Discuss Dating Behaviors
- Review State Laws on Relationships & Sex
- Teen Dating Activity
- Sexting

## WARM UP ACTIVITY (3 MINUTES)

- Describe **one** characteristic of a healthy dating relationship
- Explain in 1 to 2 sentences why you think this quality would be important



## DISCUSSION

- Let's brainstorm common behaviors we may see with dating, both positive and negative



## DISCUSSION

- **Step 1:** Asking someone out or getting together
  - How do people ask each other out? How do they get together?
  - What sorts of things do they do or say to each other?



## DISCUSSION

### • **Step 2: Dating or going out**

- What sorts of thing do two people do together when they're dating?
- How do they treat each other?
- How do they talk to other people about their boyfriend or girlfriend?



## DISCUSSION

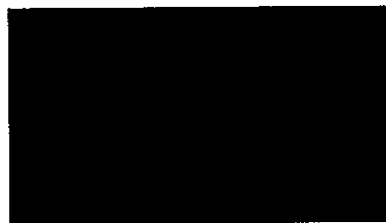
### • **Step 3: Breaking up**

- How do people break up with each other?
- How do they talk about their ex to others?
- What sorts of specific behaviors would you see?



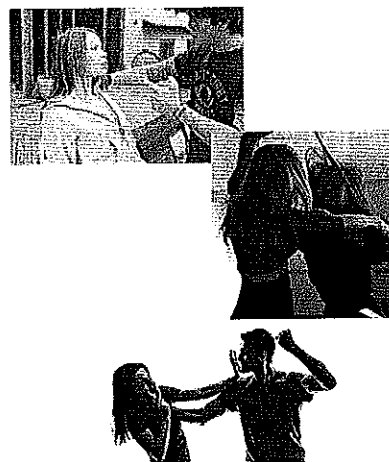
*California State Laws on  
Teen Relationships & Sex*

*National Abuse Hotline*



## *Facts about intimate partner abuse among teens and youth*

- Teens are at the highest risk of intimate partner abuse.
- Females age 16-24 are the most vulnerable to intimate partner violence.
- 1 in 5 female high school students report physical or sexual dating violence.
- Teens in same-sex dating are just as likely to report dating violence as youths in opposite-sex dating



## *What is Statutory Rape?*

- Statutory rape is defined as ..... “an act of sexual intercourse with a minor...
  - [A] ‘minor’ is a person under the age of 18 years.”  
(CA Penal Code Section 261.5 (a))



## *Did you know...?*

- Two-thirds of births to teenage girls are fathered by adult men age 19 or older
- California's law is gender-neutral. "Both boys and girls can be victims"
- Statutory rape can be punished by.....
  - up to 4 years in prison....
  - And up to \$25,000 in fines



## Group Activity

- Guidelines:
  - The rules must be completely fair.
  - Every rule must work for everyone, including people of all cultures, races, religions, economic levels, and gender identities.
  - The rules should promote respect and fairness between the people who are dating.
  - The rules can't cause harm to anyone.
  - There must be at least one rule for each step of dating.

## GROUP ACTIVITY (10 MINUTES)

- Rule 1: Asking someone Out
- Rule 2: Dating or Going out
- Rule 3: Breaking up

### *Guidelines for Asking Someone Out*

- It's normal to feel anxious
- Remember.....Not everyone will say "NO"
- You don't need the perfect line
- Ask in person
- Don't sell your self, be genuine & keep it simple when asking for a date
- Do not use guilt or corner the other person
- Practice asking
- Keep an open mind



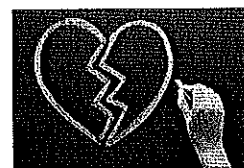
## *Guidelines for Dating or Going Out*

- Be yourself
- Keep an open mind and positive attitude about others
- Set your own pace, one date does not mean you're boyfriend/girlfriend
- Stay safe
  - Let others know when and where you are going on a date
  - Date only people you personally know (avoid dating strangers)
  - Always put your safety first
  - Go to a public place
  - At anytime if you feel threatened then remove yourself from the situation
- Have safe fun



## *Guidelines for Breaking Up*

- Break up face to face
- Be honest and open about your feelings
- Don't lead anyone on
- Be clear in your message when breaking up, so there is no confusion
- If at anytime you think breaking up with someone may put you in danger then immediately tell an adult
- Don't become hostile or revengeful from a breakup



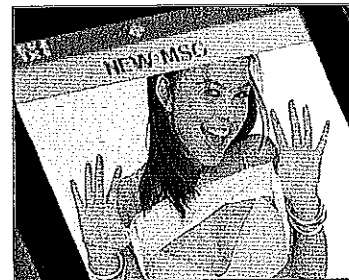
# Sexting

## *Criminal Teen Trend*



## *Sexting*

- For many teens and tweens, texting is a major part of everyday communication with their friends.
- Flirtation is also a major part of teen life. When flirtation and technology combine, a new phenomenon is created: 'Sexting'.





## *What is Sexting?*

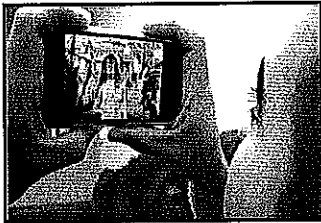
- *The act of sending sexually explicit messages, semi nude or nude photos via cell phone cameras and messaging features, usually between young people.*

## *Sexting*

- A survey of teens and young adults reported that 1 in 5 teens and one-third of 20-somethings have electronically sent or posted online nude or semi-nude pictures or video of themselves.



## *Sexting*



- 22% of teen girls, 18% of teen boys and 11% of young teen girls (13-16) have sent nude photos of themselves electronically
- Over a third of teen boys and 40% of young men have reported receiving or seeing 'private' photos.

## *Sexting*



- 15 percent of males are disseminating explicit images when they break up with their girlfriends
- Girls are too trusting of their boyfriends, thinking they'll never do such a terrible thing.

## *What is the data.....*

51% of teen girls say they sent sexy photos under pressure from a guy. 18% of teen boys have sent photos under pressure from a girl. 23% of teen girls & 24% of teen boys were pressured by friends to send or post sexual content.

21% of girls and 39% of guys have sent sexual content to those they wanted to date or hook up with.

52% of girls did so as a "sexy present" to a boyfriend and 34% have done it in a sexually suggestive content to "feel sexy."

## *Sexting*

- The practice is causing controversy and disruption on school grounds throughout the nation and has generated problems for law enforcement. Laws that were written to protect minors against pedophiles have not yet caught up with technology.
- Some middle schools report sexting is their #1 behavioral problem.



## Cyberbullying

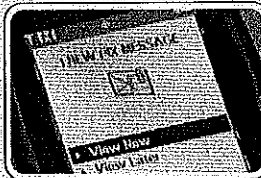
- *The transmission of communications, posting of harassing messages, direct threats, **social cruelty**, or other harmful texts, sounds, or images on the Internet, social networking sites, or other digital technologies...*



## The connection between Sexting and Cyberbullying



Often begins as flirting

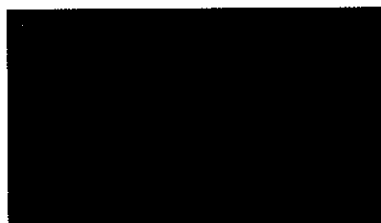


Turns into 'Social Cruelty' when photos are maliciously distributed



Threats, intimidation, humiliation, blackmail, often follow

## *Victim of Sexting*



## *Victim of Sexting*

- 18 year old Jessica Logan of Cincinnati Ohio was viciously harassed by girls who knew her nude photo had been sent around by Jessica's ex-boyfriend. For months she faced taunts of "slut", "porn-queen" and "whore".



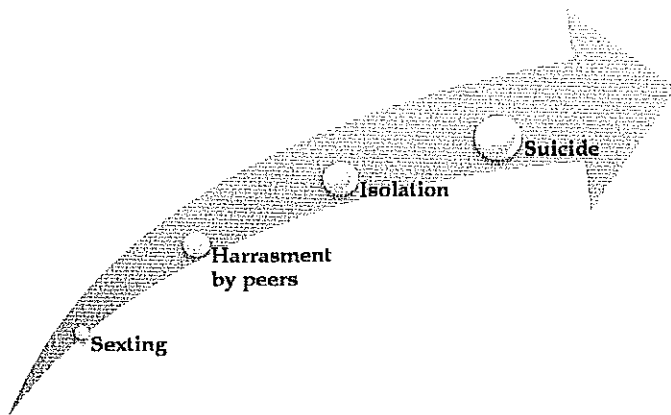
## *Victim of Sexting*



- Insults were posted on Jessica’s Facebook and My Space pages.
- She became introverted and missed school
- Appeared on local TV, identity concealed – to “make sure no else goes through this”.

## *Victim of Sexting*

- July 3, 2008 – Jessica hanged herself in her bedroom, and was found by her mother. Her cell phone on the floor.

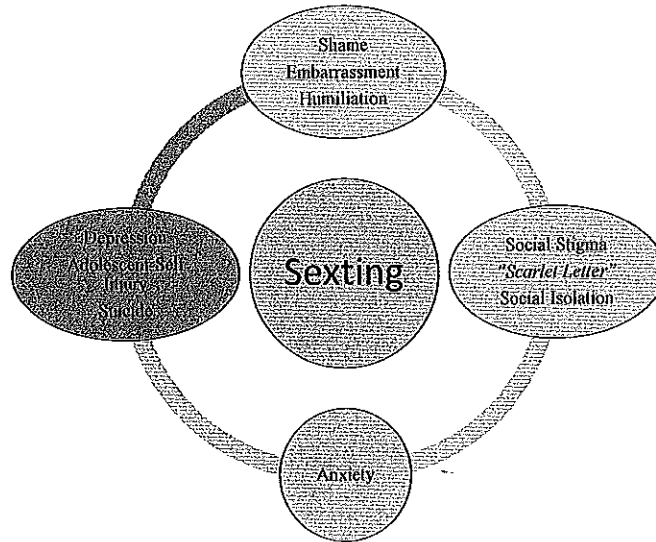


*In Memoriam...*

**Jessica Logan**  
1990 to 2008

Jessica Logan was a bright and beautiful 18-year-old who impacted the lives of so many of her friends and peers. All of us that knew her are truly grateful her life touched ours.

## *Sexting – Psycho-Social Effects*



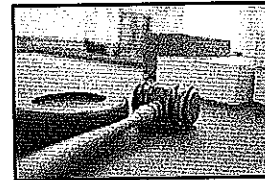
## *Sexting – What teens should ask...*

<p>Are you willing to take the chance that someone other than your intended recipient will see your image?</p>	<p>Will those images be a source of embarrassment or humiliation to you?</p>
<p>Are you willing to take the chance that the images may be a "career killer" or prevent you from some future opportunities?</p>	<p>Will the image/videos that you send violate the law?</p>

**Be Smart! You Don't "Send"**

## *Sexting: Legal Aspects*

- Under federal law, persons convicted of child porn or exploitation may face:
  - Minimum 5 years in prison up to maximum 20 years.
- Sending sexually explicit images of minors on cell phones is punishable by California law:
  - Up to 3 years and \$2500 fine
  - 3 year statute of limitations
- Lifetime duty to register as a sex offender



## *California Penal Code*

- PC 311: Definition of "Obscene Matter":
  - Matter taken as a whole that to the average person applying contemporary statewide standards, appeals to the prurient interest, as a whole, depicts or describe sexual conduct in an offensive way.
- PC 311.11: Possession or control of matter depicting minor engaging or simulating sexual conduct.





## *California Education Code*

- Ed Code 48900(r): says a student may be suspended or expelled if he/she engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act.
- Ed Code 48900.4: prohibits 'harassment, threats, intimidation'.

## *California Education Code*

- Ed Code 48900.2: '[sexual harassment] must be ... sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment'.



## *Penal Code v.s. Education Code*

- Students may face both Penal Code and Ed Code sanctions – no double jeopardy applies.
- Parents may be subject to criminal prosecution and civil litigation.



## *Sexting - Case Studies*

- **Florida:** 18 year old Philip Albert, was convicted and sentenced to 5 years' probation and required to register as a sex offender for sending naked photo of his 16 year old girlfriend to her family and friends after an argument.
- **Ohio:** 13 year old boy is facing felony charges after a video of sexual activity was found on his cell phone.
- **New York:** 16 year old boy facing up to 7 years in prison for forwarding nude photo of his girlfriend to his friends



## *Sexting - Case Studies*

- **Alabama:** Authorities arrested 4 middle school students for exchanging nude photos of themselves.
- **OHIO:** 15 year old boy sentenced to house arrest, 100 hours of community service, counseling, and 30 days of probation for possessing nude photo of a 15 year old girl on his cell phone. Girl pictured was sentenced to 100 hours community service, counseling and no cell phone use for 30 days.



## *In Summary*

- *Sexting represents a growing threat to teenagers and it is a "GLOBAL Issue" that is on the rise.*
- *It is not only harmful, it can lead to stiff legal problems, emotional problems and a lifetime of embarrassment.*



## ***Resources***

- Middle school flash (2<sup>nd</sup> ed) 2016, Gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.
- National center for injury prevention and control, division of violence prevention. From Centers of disease control and prevention website [www.cdc.gov](http://www.cdc.gov)
- Positive prevention plus for middle school (2016), Clark, K. R. & Ridley, C. J.. Website [www.positivepreventionplus.com](http://www.positivepreventionplus.com).
- San Bernardino County Sheriff's Department Public Affairs Division. Sexting, Criminal Teen trend.

# *Reproductive System*

Tulare County Office of Education, School Health Programs  
Flash Curriculum, Lesson 1

## *Objectives*

- The student will be able to:
  - Describe basic reproductive organs and their functions
  - Describe conception and their relation to the menstrual cycle
  - Describe signs and symptoms of pregnancy
  - Describe pregnancy options
  - Describe how the safe surrender law applies to pregnancy
  - Identify local resources available in the community

## ***Outline***

- Warm up activity
- Female Reproductive organs
- Male reproductive organs
- California law
- Exit ticket
- Sexual health resources

## ***When does puberty start?***

- Puberty for girls
  - Begins between Age 8 to 16
- Puberty for boys
  - Begins between age 9 to 16



***Puberty may occur at different times  
for different people, which is normal!***

## *Body Image*



- Puberty can be a very confusing time for teenagers with all of the physical and emotional changes.
- Teenagers can also become more concerned with their overall Body image.
- Social media plays a big role in body image and how someone may compare or view themselves.

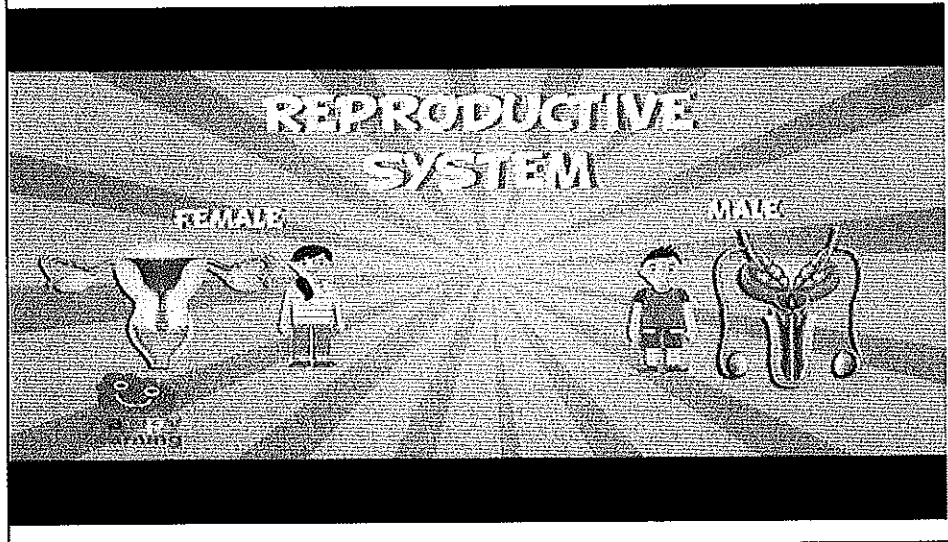


## *Developing a Healthy Body image*

- **Learn to accept your body**
  - Everyone's body is different and everyone wants to be like and accepted just as they are.
  - Don't body shame yourself and avoid harsh comments about your own body.
  - Build a better habit
- **Like your body**
  - Find things to like about your looks
  - Focus on what your body can do
  - Be aware of your body and take care of it



*People's bodies can look very different from each other. These differences are normal and healthy.  
The reproductive systems of males and females have many similarities*



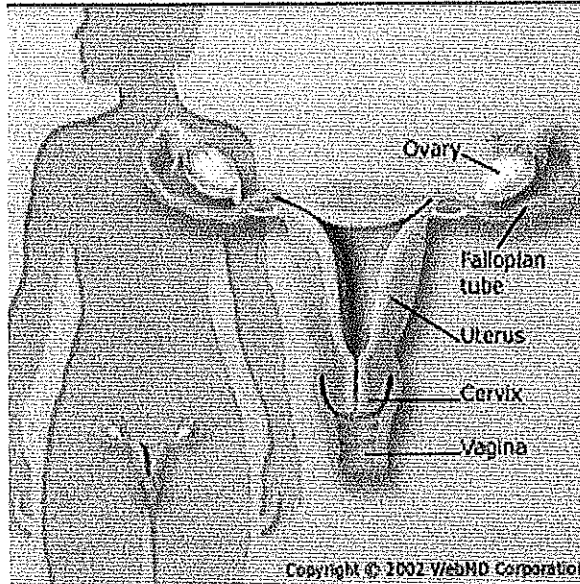
## Warm Up Activity

- Topics we will discuss throughout this curriculum include :
  - Reproductive system
  - Pregnancy
  - Gender Identity
  - Human trafficking
  - Dating and healthy relationships
  - Saying no to sex
  - Condoms
  - STD's

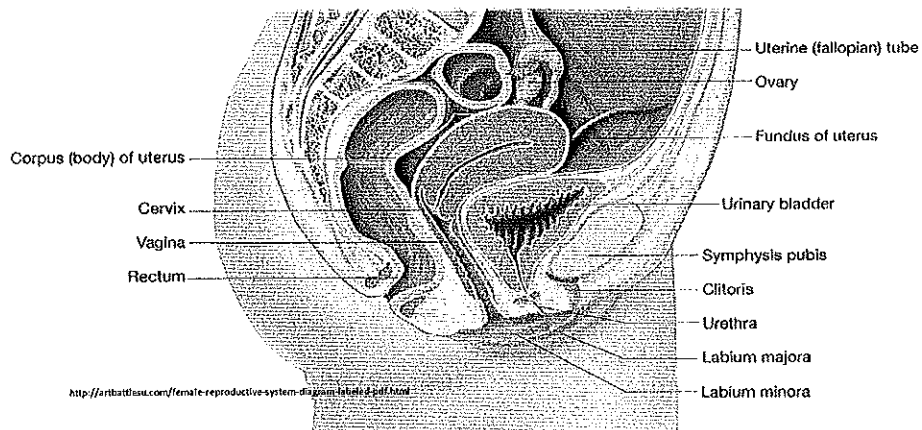
*Write down one fact that you already know about any one of these topics.*



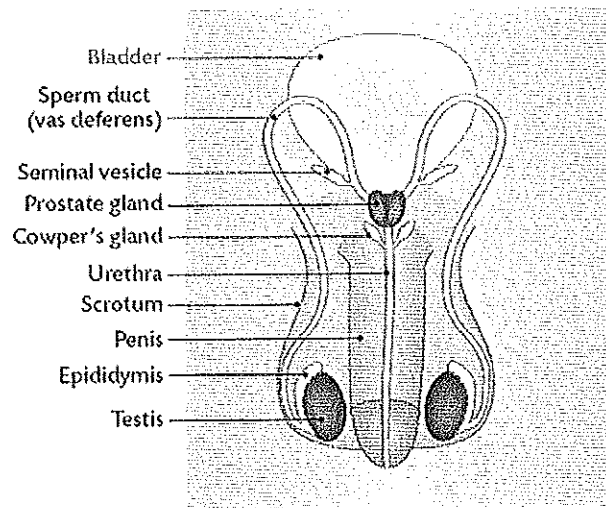
### Female Reproductive System



### *Side view of female reproductive organs*



## Male Reproductive Organ



<http://teachingbio.net/human-reproduction/>

## Side view of the male Reproductive organ

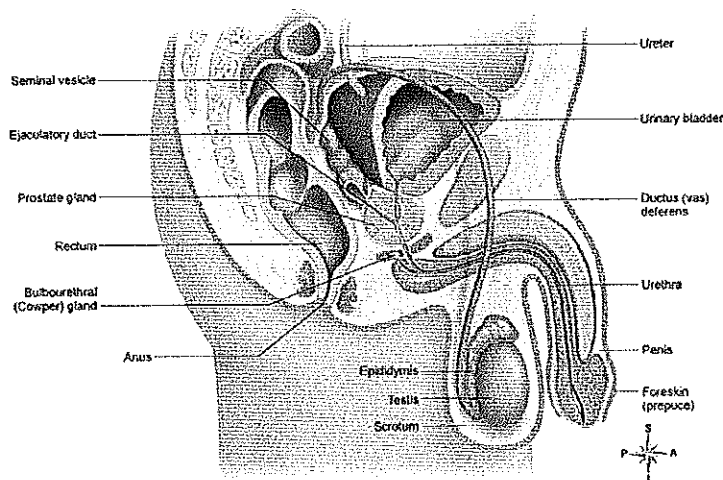


Fig. 22-1. Organization of the male reproductive organs. Sagittal section of pelvis showing placement of male reproductive organs.

Mostly used and derived from © 2010, 2008, 2002, 1997, 1992 by Mosby, Inc., an affiliate of Elsevier Inc.

## GROUP ACTIVITY: REPRODUCTIVE GAME

*Divide into groups, you have 30 seconds to answer, if you get the answer correctly your team gets a point.*

- **True/False**
  - The menstrual period lasts about a day each month.
- The end of the uterus that opens into the vagina is called the \_\_\_\_\_.
- **True/False**
  - The human sperm cell is about as big as an apple seed?
- What is the name of the sac that holds the testes?
- **TRUE/False**
  - Ovulation usually happens during a person's menstrual period.
  - All men's reproductive systems look exactly the same, as do all women's reproductive systems.

## GROUP ACTIVITY: REPRODUCTIVE GAME (CON'T)

- The liquid that carries sperm is called \_\_\_\_\_.
- **True/false**
  - A human egg cell is the size of a grain of sand.
- When the penis or clitoris fills with blood and becomes larger, it's called an \_\_\_\_\_.
- What is it called when sperm come out of the body?
- **True/False**
  - The male and female reproductive systems have many similarities.

## *California Law*

- You have the right to obtain confidential and sometimes free reproductive health services under California law if you are *12 years of age and older*.
- You have the right to be excused from school to obtain confidential services.
- <http://www.chhs.ca.gov/Child%20Welfare/CA%20Minor%20Consent%20and%20Confidentiality%20Laws.pdf>

## **Exit Ticket**

- **Which organs listed below produce hormones?**

*(HINT – Two items on the list should be circled)*

- Testicles
- Penis
- Scrotum
- Ovaries
- Clitoris
- Vagina



### ***Local sexual Health Resources***

- Family Health Care Network call 1-877-960-3426 or FHCN.org for birth control, pregnancy, and STD services
- Altura Centers for Health 559-686-9097 for birth control, pregnancy, and STD services
- Planned Parenthood Visalia call 1-877-855-7526 or go to [plannedparenthood.org](http://plannedparenthood.org) for birth control, pregnancy, STD services, or abortion referrals
- Pixley Medical Clinic (559) 757-2000
- United Health Centers, Earlimart (800) 492-4227
- Tulare County Health and Human Services [tchhsa.org](http://tchhsa.org) to find locations and HIV testing centers
- [Teensoucre.org](http://Teensoucre.org) and enter in your zip code to find a clinic. Also offers further information on birth control, STD's, relationships, and knowing your rights.
- [Familyfact.org](http://Familyfact.org) to obtain sexual health information.
- Text hookup to 877877 to receive information on the clinics nearest to you.
- When you are not sure where to find help google clinics in your local area

### ***Sexual Health Resources***

***REMEMBER: In the state of California you are able to go to a doctor or provider for confidential reproductive health services without a parents permission at the age of 12.***

- Birth control and STD clinics
- [www.plannedparenthood.org](http://www.plannedparenthood.org) and enter your zip code or call 1-800-230-PLAN to find a local Planned Parenthood clinic
- <http://www.hhs.gov/opa/> to find a local Title X clinic that offers free or low cost birth control
- [www.not-2-late.com](http://www.not-2-late.com) and enter your zip code to find locations for accessing emergency contraception
- <http://locator.aids.gov/> to find HIV testing locations or [www.aids.gov](http://www.aids.gov) and enter zip code

## *Sexual Health Resources*

- For birth control information go to
  - <http://www.who.int/mediacentre/factsheets/fs351/en/>
- For STD information go to <http://www.cdc.gov/std/>
- Help Finding a Clinic and Other Services
  - <http://findahealthcenter.hrsa.gov/>
- Prenatal Care
  - [www.fns.usda.gov/wic/toll-free-numbers-wic-state-agencies](http://www.fns.usda.gov/wic/toll-free-numbers-wic-state-agencies)
- Abortion Clinic
  - <http://prochoice.org/think-youre-pregnant/find-a-provider/> or call 1-877-257-0012
- Adoption Agencies
  - <http://www.openadopt.org/> or call 1-800-772-1115 open 24 hours a day

## **Pregnancy**

## *Outline*

- Warm Up Activity
- Pregnancy options
- Safe surrender Law
- Importance of prenatal care
- Local resources
- resources

## **Warm Up Activity**

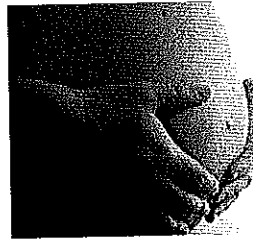
*Write down one fact that you already know  
about any one of these topics*

- Reproductive system
- Pregnancy
- Identity
- Dating & Health relationships
- Saying NO to sex
- Condoms
- STDs, including HIV
- Birth control



## *Pregnancy Options*

- Raise the child
- Have a family member raise the baby
- Give the child up for adoption
- Abortion



## *Safe Surrender Baby Law*





## *Safe Surrender*



- This law establishes a procedure for the voluntary surrender of a baby within 72 hours of birth.
- Under this law, parent(s) can safely surrender their baby and be protected from prosecution for child abandonment. This law makes it easier for a parent to surrender a baby who might otherwise abandon their baby in an unsafe place.

## *Safe Surrender LAW*

- Permits the parent(s) or surrendering person to safely and confidentially surrender a baby within three days of birth.
- Provides a safe place for babies.
- Protects the parent(s) or surrendering person from prosecution for child abandonment.
- Does not require that names be given when the baby is surrendered.
- Allows the parent(s) or surrendering person at least 14 days to reclaim the baby.
- <http://www.cdss.ca.gov/CDSSWEB/entres/forms/English/PUB400A.pdf>

## *Importance of Prenatal care*

- Eat healthy
- Maintain a healthy weight
- Moderate exercise
- Go to regularly schedule doctor visit
- Do no use drugs, smoke, or drink alcohol
- Take your vitamins
- Get the appropriate vaccines
- Get help if you are in a violent relationship
- Take birthing classes
- Take parenting classes



## GROUP ACTIVITY

*Divide into groups, you have 30 seconds to answer,  
if you get the answer correctly your team gets a point.*

1. Name the two kinds of cells needed to start pregnancy?
2. The different stages of pregnancy are called trimesters. How many trimesters are in a pregnancy?
3. The end of the uterus that opens into the vagina is called the \_\_

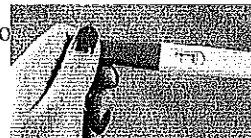


## GROUP ACTIVITY (CON'T)

4. Write down **3 reasons** a person might think they were pregnant.
5. Alcohol is harmful for a pregnancy. T/F
6. Ovulation usually happens during a person's menstrual period.

## GROUP ACTIVITY (CON'T)

7. An abortion is when a person ends their pregnancy with the help of a doctor. Abortion is legal in all 50 states. T/F
8. Adoption is when people become the legal parent of a child that is not their biological son or daughter. It is very uncommon in the United States. T/F
9. If someone cannot care for their infant child, they can leave the child with an employee at a hospital without getting into trouble. T/F



## GROUP ACTIVITY (CON'T)

10. Is a pregnancy most likely to start during a person's period, just before a period, or in between periods?
  
11. Where can a person get a pregnancy test?

### *Local Resources*

- Family Health Care Network call 1-877-960-3426 or [FHCN.org](http://FHCN.org) for birth control, pregnancy, and STD services
- Altura Centers for Health 559-686-9097 for birth control, pregnancy, and STD services
- Planned Parenthood Visalia call 1-877-855-7526 or go to [plannedparenthood.org](http://plannedparenthood.org) for birth control, pregnancy, STD services, or abortion referrals
- Pixley Medical Clinic (559) 757-2000
- United Health Centers, Earlimart (800) 492-4227
- Tulare County Health and Human Services [tchhsa.org](http://tchhsa.org) to find locations and HIV testing centers
- [Teensoucre.org](http://Teensoucre.org) and enter in your zip code to find a clinic. Also offers further information on birth control, STD's, relationships, and knowing your rights.
- [Familypact.org](http://Familypact.org) to obtain sexual health information.
- Text hookup to 877877 to receive information on the clinics nearest to you.
- When you are not sure where to find help google clinics in your local area

## Resources

- American Academy of pediatrics, adolescent sexual health. Accessed 11/29/18 from website [www.aap.org](http://www.aap.org).
- Body Image and self-esteem (2018). Accessed 1/5/18 from website [www.kidshealth.org](http://www.kidshealth.org).
- Center of Disease control and prevention, Reproductive health. accessed 11/29/18 from website [www.cdc.gov](http://www.cdc.gov).
- Middle school flash (2<sup>nd</sup> ed) 2016, gerber, A., Kesler, K., Lewis, M., Milliman, R., and Reitzes, B.
- Positive prevention plus for middle school (2016), Clark, K. R. & Ridley, C. J.. Website [www.positivepreventionplus.com](http://www.positivepreventionplus.com).
- Reproductive health access project. Accessed 11/29/18 from website [www.reproductiveaccess.org](http://www.reproductiveaccess.org).

**7. ADMINISTRATIVE: Action items:**

**7.4** Discussion and Approval of Tentative Agreement  
between Tipton Elementary School and Associated  
Teachers of Tipton

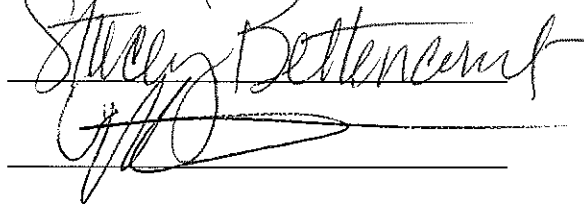
**Agreement between  
Tipton Elementary School District  
And  
Associated Teachers of Tipton  
December 18, 2018**

In an agreement by and between the Associated Teachers of Tipton and Tipton Elementary School District, both parties agree upon the following issues:

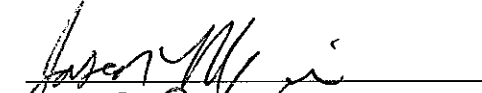


- Article 7.6.1
  - Once a member has exhausted all sick leave including accumulated leave and continues to be absent on account of maternity or paternity leave the member's pay will not be deducted by more than the actual cost of a substitute employee. The employee shall not be provided more than one 12-week period per maternity or paternity leave in any given school year.
  
- Article 12.1: Salaries
  - The 2017-2018 salary schedule will be increased by 4.5%, beginning July 1, 2018.
  
- Article 13.1: Employee Benefits
  - District maintain fully paid benefits for 2018-19 (Equivalent to .2%)
  
  - During the 2018/2019 school year, the District will pay \$1398.48/month per bargaining Unit Member for Health and Welfare Benefits, totaling \$16,781.76 per year.
  
- Article 14.3: Teacher Travel
  - The District will reimburse mileage based on the most recent authorized rate for employees.
  
- Article 21: Parent Participation and Engagement
  - Certificated staff is responsible for the creation, promotion, and facilitation of a parent engagement night focused on the needs of students and parents. The event should be informative and interactive, building the capacity of our families to support their child's success. One event will be held annually for each of the following grade spans: K-1, 2-3, 4-5, 6-8. The event may not begin before 5:30pm in an attempt to accommodate the schedules of all families. All certificated staff will be present to assist with the event. The details of the event must be submitted to administration by September 15<sup>th</sup> of that school year.
  
- Appendix B (C1)
  - Adjustment of hourly rate to \$40/hour.
  
- Special Assignment (Appendix B)
  - Athletic Director stipend of \$2,500

IN WITNESS WHEREOF, the parties have caused their authorized representatives to negotiate the Agreement this 18<sup>th</sup> day of December, 2018.

Tipton Elementary School District

  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Associated Teachers of Tipton

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_



**7. ADMINISTRATIVE: Action items:**

**7.5** Discussion and Approval of Tentative Agreement  
between CSEA and its Tipton Chapter No. 765  
Agreement with Tipton Elementary School District

**CSEA and its Tipton Chapter No. 765  
Agreement with  
Tipton Elementary School District  
December 20, 2018 at 11:45 AM**

**ARTICLE 4 – EMPLOYEE RIGHTS**

**4.2 Personnel Files:** The personnel file of each employee shall be maintained at the District's Administration Office.

**ARTICLE 6 – HOURS AND OVERTIME**

**6.6 Distribution of Overtime:** All regular work day overtime shall be distributed on a rotation basis among unit members by classification. The District shall attempt to equalize regular work day overtime hours annually.

**6.7 Call-Back Time:** Any called back time shall first be offered to permanent employees and an attempt to be made to rotate equally. Upon availability a message will be left.

**6.10 Adjustment of Assigned Time:** Any employee in the bargaining unit who works an average of thirty (30) minutes or more per day in excess of his/her regular part-time assignment for a period of twenty (20) consecutive working days or more shall have his/her regular assignment adjusted upward to reflect the longer hours, effective with the next pay period.

**ARTICLE 7 – WAGES**

CSEA seeks a fair and equitable salary increase. **4.5%**

**ARTICLE 8 - HEALTH BENEFITS**

The District shall provide for the full increase cost of Health and Welfare benefits for all eligible employees and their dependents. **District maintain fully paid benefits for 2018-19 (Equivalent to .2%)**

During the 2018/2019 school year, the District will pay \$1398.48/month per bargaining Unit Member for Health and Welfare Benefits, totaling \$16,781.76 per year.

**ARTICLE 11 – VACATION**

**11.6.1 Vacation Scheduling:** On a 261-day calendar year, one (1) day shall be taken on the Wednesday prior to Thanksgiving.

**ARTICLE 20: TERM OF AGREEMENT**

**20.1** The term of Agreement shall be July 1, 2018, up to and including June 30, 2021. During the intermediate years of this agreement (2019/2020 and 2020/2021) the parties agree to reopen negotiations on salary, health and welfare benefits and one (1) article for each party.

**20.2** Negotiations for a successor contract must commence prior to July 1, 2019.

IN WITNESS WHEREOF, the parties have caused their authorized representatives to negotiate the Agreement this 20<sup>th</sup> day of December, 2018.

Tipton Elementary School District

Shirley Bettencourt  
[Signature]  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CSEA Tipton Chapter

Kristin N. Walter  
Analisa Lawrence  
Kathryn Aguilar  
Jessie Jones  
[Signature]

**7. ADMINISTRATIVE: Action items:**

**7.6 CTA Public Disclosure for the 2018-2019 School year**

**Summary of Salary Settlement Agreement  
With the**

**Tipton Elementary School District**

**Section 1: AGREEMENT**

Document Preliminary / Final Approved  
(circle one)

Name of Bargaining/Represented Unit ATT

The proposed agreement covers the period beginning 7/1/2018 and ending 6/30/2019 and  
will be acted upon by the Governing Board at its meeting on 1/8/2019

Select the type of employee represented 1. Certificated Salaries

Report Version 2014.1  
C:\Users\mhenry\AppData\Local\Packages\Microsoft.MicrosoftEdge\_8wekyb3

TO THE GOVERNING BOARD AND THE COUNTY SUPERINTENDENT OF SCHOOLS: In compliance with the  
Public Disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213) as well as the Salary Settlement Notification  
requirements of SB-1677 when Teachers Salary/Benefit Negotiations are finalized after the final budget is adopted.

**PUBLIC DISCLOSURE**

The agreement was publicly disclosed on : 1/3/2019  
Date

The agreement was [ posted at / advertised in ] : Location / Newspaper District Office  
(circle one) Details of Distribution

**GENERAL**

**Section 2: STATUS OF BARGAINING UNIT AGREEMENTS**

If this Public Disclosure is NOT applicable to all of the District's bargaining units, indicate the current status.

	(Select One)	Settled	# of Employees Represented
Certificated	(Select One)	<u>Settled</u>	<u>27</u>
Classified	(Select One)		

**Section 3: PROPOSED CHANGE IN COMPENSATION**

Compensation	Costs prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/Decrease 2018-19	Year 2 Increase/Decrease 2019-20	Year 3 Increase/Decrease 2020-21
1 Salary Schedule	\$ 2,602,644.00	\$75,493.00	\$0.00	\$0.00
% Increase		4.50% %	0.00% %	0.00% %
Step and Column		\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
2 Other Compensation Stipends, Bonuses, Longevity Overtime, Differential, etc	\$0.00	\$0.00	\$0.00	\$0.00
Description of other compensation		0.00% %	0.00% %	0.00% %
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare	\$0.00	\$0.00	\$0.00	\$0.00
		0.00% %	0.00% %	0.00% %
4 Health/Welfare Plans	\$638,911.00	\$22,241.00	\$0.00	\$0.00
		1.50% %	0.00% %	0.00% %
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 3,241,555.00	\$97,734.00	\$0.00	\$0.00
		3.02% %	0.00% %	0.00% %
6 Total Number of Represented Employees (Use FTEs if appropriate)	<u>27.00</u>			
7 Total Compensation Cost for Average Employee	\$120,057.59	\$3,619.78	\$0.00	\$0.00
		3.02% %	0.00% %	0.00% %

**Section 4: EXPLANATIONS REGARDING PROPOSAL**

Tipton Elementary School District

Please include an explanation for all questions.

**1 Provide a brief narrative of the proposed agreement, including but not limited to:**  
Proposed changes in compensation, step and column, COLA, health & welfare, include effective dates.  
4.5% salary increase for 2018-19 school year, in which will retro to the beginning of the school year. District will pay \$1,393.48 per month for Health and Welfare, cap is at \$ 16,781.76 per certificated employee.  
Hourly rate for certificated will increase to \$40.00 per hour.  
Athletic Director stipend of \$2,500

**2 Were any additional steps, columns, or ranges added to the schedules? (If yes, explain)**  
None

**3 Explain Non-Compensation Items.** ie. Class Size changes, Staff Development Days, Teacher Prep Time, etc.  
None

**4 Explain specific impact (positive or negative) on instructional and support programs to accommodate the settlement?** Include staff reductions or increases, elimination or addition of services or programs.  
None

**5 Describe contingency language included in the agreement.**  
**Teacher Travel:** The district will reimburse mileage based on the most recent authorized rate for employees.  
**Article 7.6.1-** Once a member has exhausted all sick leave including accumulated leave and continues to be absent on account of maternity or paternity leave the member's pay will not be deducted by more than the actual cost of a substitute employee. The employee shall not be provided more than one 12- week period per maternity or maternity leave in a given school year.  
**Article 21** Parent Participation and Engagement: Certificated staff is responsible for the creation, promotion, and facilitation of a parent engagement night focused on the needs of students and parents. The event should be informative and interactive, building the capacity of our families to support their child's success. One event will be held annually for each of the following grade spans: K-1, 2-3, 4-5, 6-8. The event may not begin before 5:30pm in an attempt to accommodate the schedule of all families. All certificated staff will be present to assist with the event. The details of the event must be submitted to administration by September 15th of that school year.

**6 Are there any major provisions that do not directly affect the district's costs such as binding arbitration, grievance procedures, etc.?**  
None

**7 What is the Source of Funding for Proposed Agreement in Current Year?**  
General Fund and LCAP

**8 If multi-year agreement, what is the source of funding, including assumptions used, to fund the obligations in future years?**  
Only one year 2018-19.

**Section 6: IMPACT ON CURRENT YEAR**

Tipton Elementary School District

General Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$6,251,420	\$0	\$0	\$0	\$6,251,420
Federal Revenues	\$312,750	\$0	\$0	\$0	\$312,750
Other State Revenues	\$570,659	\$0	\$0	\$0	\$570,659
Other Local Revenues	\$153,450	\$0	\$0	\$0	\$153,450
<b>TOTAL</b>	<b>\$7,288,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,288,279</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$2,655,544	\$75,493	-\$75,493	\$0	\$2,655,544
Classified Salaries	\$1,038,710	\$0	\$0	\$0	\$1,038,710
Employee Benefits	\$1,860,809	\$22,241	-\$22,241	\$0	\$1,860,809
Books and Supplies	\$403,322	\$0	\$0	\$0	\$403,322
Services, Other Operating Expenses	\$975,862	\$0	\$0	\$0	\$975,862
Capital Outlay	\$38,910	\$0	\$0	\$0	\$38,910
Other Outgo	\$221,258	\$0	\$0	\$0	\$221,258
Direct/Indirect Support Costs	-\$27,200	\$0	\$0	\$0	-\$27,200
<b>TOTAL</b>	<b>\$7,167,214</b>	<b>\$97,734</b>	<b>-\$97,734</b>	<b>\$0</b>	<b>\$7,167,214</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$121,065</b>	<b>-\$97,734</b>	<b>\$97,734</b>	<b>\$0</b>	<b>\$121,065</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers <Out>	-\$650,000	\$0	\$0	\$0	-\$650,000
Other Sources	\$0	\$0	\$0	\$0	\$0
Other <Uses>	\$0	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>-\$650,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$650,000</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$528,935</b>	<b>-\$97,734</b>	<b>\$97,734</b>	<b>\$0</b>	<b>-\$528,935</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$2,841,862				\$2,841,862
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$2,841,862				\$2,841,862
Ending Fund Balance	\$2,312,927	-\$97,734	\$97,734	\$0	\$2,312,927
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable	\$0				\$0
b. Restricted	\$0				\$0
c. Committed	\$0				\$0
1. Stabilization Arrangements	\$0				\$0
2. Other Commitments	\$0				\$0
d. Assigned	\$0				\$0
e. Unassigned/Unappropriated	\$0				\$0
1. Reserve for Economic Uncertainties	\$0				\$0
2. Unassigned/Unappropriated	\$2,312,927				\$2,312,927
f. Total Components of Ending Fund Balance	\$2,312,927				\$2,312,927
(Line f must agree with Ending Fund Balance)					

**Section 7: IMPACT ON CURRENT YEAR UNRESTRICTED RESERVES**

<b>1. State Reserve Standard</b>		
Total Expenditures, Transfers Out and Uses	\$	7,817,214
State Standard Minimum Reserve Percentage		4%
State Standard Minimum Reserve Amount	\$	312,689
<b>2. Budgeted Unrestricted Reserved</b>		
1. General Fund Budgeted Unrestricted Reserved for Economic Uncertainties (9789)	\$	0
2. General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$	2,119,048
3. Special Reserve Fund (17) Budgeted Designated for Economic Uncertainties & Undesignated Ending Fund Balance	\$	
Total District Budgeted Unrestricted Reserves ( sum lines 1 - 3 )	\$	2,119,048
3. Do unrestricted reserves meet the state standard minimum reserve amount?		
Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/>

**COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN LCFF FUNDING**

(a) LCFF Base Funding for year prior to settlement	\$4,234,982.00
(b) Projected LCFF Base Funding for year of settlement	\$4,430,479.00
(c) Amount of Current-Year Increase: (b) minus (a)	\$195,497.00
(d) Percentage Increase Base LCFF Funding: (c) divided by (a)	4.62%
(e) Total Compensation Percentage Increase from Section 3, Line 7, Page 1 for current year	3.02%

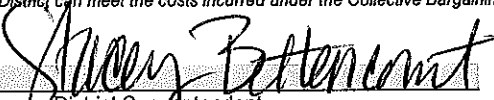

**THE FOLLOWING BUDGET REVISIONS WILL BE NECESSARY TO FUND THE COSTS OF THIS AGREEMENT**

*Revisions must be filed with County Office of Education within 45 days of adoption (E.C. 42142)*

Description	Revenue Increases	Expenditure Decreases	Fund Balance Reduction
Salary Settlement Costs net of Previously Budgeted Increase			\$97,734
<b>Totals (must agree with Section 6)</b>	\$0	\$0	\$97,734

**Budget Revisions must be filed with County Office of Education on or before: 2/22/2019**

*In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement.*

	1/8/2019	<b>Certification of Financial Condition</b>
District Superintendent (Signature)	Date	Positive Certification Select One
	1/8/2019	Positive Certification
District Chief Business Officer (Signature)	Date	Select One

After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on, 1/8/2019, took action to approve the proposed Agreement with the Associated Teachers of Tipton Bargaining Unit and adopted the new budget figures as calculated per the agreement.

\_\_\_\_\_  
President, Governing Board  
(Signature)

1/8/2019  
Date



**Section 9: MULTI-YEAR PROJECTION - GENERAL FUND**

Tipton Elementary School District

General Fund	2018-19 Projected Budget	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
<b>Latest prepared Form MYP - ATTACH TO DISCLOSURE</b>					
Date Prepared	12/5/2018				
It Includes this Settlement	Yes				
Fund 01 Expenditures and Other Financing Uses	\$7,817,214		\$7,539,965		\$7,777,750
Total Available Reserves	\$2,116,548		\$1,491,257		\$784,001
<b>IMPACT OF AGREEMENT ON AVAILABLE RESERVES</b>	(\$97,734)		\$0		\$0
<b>OTHER ADJUSTMENTS TO AVAILABLE RESERVES</b>					
<b>ESTIMATED RESERVES AFTER SETTLEMENT</b>	\$2,018,814		\$1,491,257		\$784,001

<b>MINIMUM RESERVE LEVEL</b>					
Minimum Required Percent	4%				
Required Amount per Form MYP Attached	312,689		301,599		311,110
Required Amount after Settlement	312,689		301,599		311,110
Over (Under) Required Reserves	1,706,125		1,189,658		472,891
Reserve Requirement Met?	Yes		Yes		Yes

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement			
Compensation	Costs prior to Proposed Agreement	Current Year	Year 2	Year 3	
		Increase/Decrease 2018-19	Increase/Decrease 2019-20	Increase/Decrease 2020-21	
1 Salary Schedule	\$ 2,602,644.00	\$75,493.00	\$0.00	\$0.00	
% Increase		4.50%	0.00%	0.00%	%
		\$0.00	\$0.00	\$0.00	
Step and Column					%
2 Other Compensation		\$0.00	\$0.00	\$0.00	
Stipends, Bonuses, Longevity Overtime, Differential, etc					%
Description of other compensation					
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare			\$0.00	\$0.00	%
4 Health/Welfare Plans	\$638,911.00	\$22,241.00	\$0.00	\$0.00	%
		1.50%			%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 3,241,555.00	\$97,734.00	\$0.00	\$0.00	%
		3.02%	0.00%	0.00%	%

Section 6: IMPACT ON CURRENT YEAR					
General Fund - Unrestricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Settlement Costs <Previously> Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$6,251,420				\$6,251,420
Federal Revenues	\$0				\$0
Other State Revenues	\$205,443				\$205,443
Other Local Revenues	\$50,000				\$50,000
<b>TOTAL</b>	\$6,506,863		\$0	\$0	\$6,506,863
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$2,602,644	\$75,493	-\$75,493		\$2,602,644
Classified Salaries	\$575,998	\$0			\$575,998
Employee Benefits	\$1,490,687	\$22,241	-\$22,241		\$1,490,687
Books and Supplies	\$253,555				\$253,555
Services, Other Operating Expenses	\$596,310				\$596,310
Capital Outlay	\$20,000				\$20,000
Other Outgo	\$66,063				\$66,063
Direct/Indirect Support Costs	-\$65,707				-\$65,707
<b>TOTAL</b>	\$5,539,550	\$97,734	-\$97,734	\$0	\$5,539,550
<b>OPERATING SURPLUS (DEFICIT)</b>	\$967,313	-\$97,734	\$97,734	\$0	\$967,313
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	-\$650,000				-\$650,000
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	-\$674,961				-\$674,961
<b>TOTAL</b>	-\$1,324,961	\$0	\$0	\$0	-\$1,324,961
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	-\$357,648	-\$97,734	\$97,734	\$0	-\$357,648
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$2,476,696				\$2,476,696
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$2,476,696				\$2,476,696
Ending Fund Balance	\$2,119,048	-\$97,734	\$97,734	\$0	\$2,119,048
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted					
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$2,119,048				\$2,119,048
f. Total Components of Ending Fund Balance	\$2,119,048				\$2,119,048
(Line f must agree with Ending Fund Balance)					

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement					
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19		Year 2 Increase/Decrease 2019-20		Year 3 Increase/Decrease 2020-21	
1	Salary Schedule	\$0.00		\$0.00		\$0.00	
	% Increase	4.50%	%	0.00%	%	0.00%	%
		\$0.00		\$0.00		\$0.00	
	Step and Column	0.00%	%	0.00%	%	0.00%	%
2	Other Compensation	\$0.00		\$0.00		\$0.00	
	Stipends, Bonuses, Longevity Overtime, Differential, etc	0.00%	%	0.00%	%	0.00%	%
	Description of other compensation						
3	Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare	\$0.00		\$0.00		\$0.00	
		0.00%	%	0.00%	%	0.00%	%
4	Health/Welfare Plans	\$0.00		\$0.00		\$0.00	
		1.50%	%	0.00%	%	0.00%	%
5	Total Compensation, Add Items 1 thru 4 to equal 5	\$0.00		\$0.00		\$0.00	
		#DIV/0!	%	#DIV/0!	%	#DIV/0!	%

Section 6: IMPACT ON CURRENT YEAR					
General Fund - Restricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$0				\$0
Federal Revenues	\$312,750				\$312,750
Other State Revenues	\$365,216				\$365,216
Other Local Revenues	\$103,450				\$103,450
<b>TOTAL</b>	<b>\$781,416</b>		<b>\$0</b>	<b>\$0</b>	<b>\$781,416</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$52,900	\$0			\$52,900
Classified Salaries	\$462,712	\$0			\$462,712
Employee Benefits	\$370,122	\$0			\$370,122
Books and Supplies	\$149,767				\$149,767
Services, Other Operating Expenses	\$379,552				\$379,552
Capital Outlay	\$18,910				\$18,910
Other Outgo	\$155,195				\$155,195
Direct/Indirect Support Costs	\$38,507				\$38,507
<b>TOTAL</b>	<b>\$1,627,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,627,665</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$846,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$846,249</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$674,961				\$674,961
<b>TOTAL</b>	<b>\$674,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$674,961</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$171,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$171,288</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$365,166				\$365,166
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$365,166				\$365,166
Ending Fund Balance	\$193,879	\$0	\$0	\$0	\$193,879
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted					
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$193,879				\$193,879
f. Total Components of Ending Fund Balance	\$193,879				\$193,879
(Line f must agree with Ending Fund Balance)					

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement					
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19		Year 2 Increase/Decrease 2019-20		Year 3 Increase/Decrease 2020-21	
1 Salary Schedule		\$0.00		\$0.00		\$0.00	
% Increase		4.50%	%	0.00%	%	0.00%	%
		\$0.00		\$0.00		\$0.00	
Step and Column		0.00%	%	0.00%	%	0.00%	%
2 Other Compensation		\$0.00		\$0.00		\$0.00	
Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00%	%	0.00%	%	0.00%	%
Description of other compensation							
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare		\$0.00		\$0.00		\$0.00	
		0.00%	%	0.00%	%	0.00%	%
4 Health/Welfare Plans		\$0.00		\$0.00		\$0.00	
		1.50%	%	0.00%	%	0.00%	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ -	\$0.00		\$0.00		\$0.00	
		#DIV/0!	%	#DIV/0!	%	#DIV/0!	%

Section 6: IMPACT ON CURRENT YEAR					
Adult Ed Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$0				\$0
Other State Revenues	\$0				\$0
Other Local Revenues	\$0				\$0
<b>TOTAL</b>	\$0		\$0	\$0	\$0
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$0	\$0			\$0
Employee Benefits	\$0	\$0			\$0
Books and Supplies	\$0				\$0
Services, Other Operating Expenses	\$0				\$0
Capital Outlay	\$0				\$0
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>OPERATING SURPLUS (DEFICIT)</b>	\$0	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	\$0	\$0	\$0	\$0	\$0
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$0				\$0
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$0				\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties					
Other Designations					
Undesignated/Unappropriated	\$0				\$0

Section 3: Proposed Change in Compensation		Fiscal Impact of Proposed Agreement					
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19		Year 2 Increase/Decrease 2019-20		Year 3 Increase/Decrease 2020-21	
1 Salary Schedule		\$0.00		\$0.00		\$0.00	
% Increase		4.50%	%	0.00%	%	0.00%	%
		\$0.00		\$0.00		\$0.00	
Step and Column		0.00%	%	0.00%	%	0.00%	%
2 Other Compensation		\$0.00		\$0.00		\$0.00	
Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00%	%	0.00%	%	0.00%	%
Description of other compensation							
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare		\$0.00		\$0.00		\$0.00	
		0.00%	%	0.00%	%	0.00%	%
4 Health/Welfare Plans		\$0.00		\$0.00		\$0.00	
		1.50%	%	0.00%	%	0.00%	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ -	\$0.00		\$0.00		\$0.00	
		#DIV/0!	%	#DIV/0!	%	#DIV/0!	%

Section 6: IMPACT ON CURRENT YEAR					
Child Development Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$0				\$0
Other State Revenues	\$0				\$0
Other Local Revenues	\$0				\$0
TOTAL	\$0		\$0	\$0	\$0
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$0	\$0			\$0
Employee Benefits	\$0	\$0			\$0
Books and Supplies	\$0				\$0
Services, Other Operating Expenses	\$0				\$0
Capital Outlay	\$0				\$0
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$0				\$0
TOTAL	\$0	\$0	\$0	\$0	\$0
<b>OPERATING SURPLUS (DEFICIT)</b>					
	\$0	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
TOTAL	\$0	\$0	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>					
	\$0	\$0	\$0	\$0	\$0
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$0				\$0
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$0				\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties					
Other Designations					
Undesignated/Unappropriated	\$0				\$0

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement					
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19		Year 2 Increase/Decrease 2019-20		Year 3 Increase/Decrease 2020-21	
1 Salary Schedule		\$0.00		\$0.00		\$0.00	
% Increase		4.50%	%	0.00%	%	0.00%	%
		\$0.00		\$0.00		\$0.00	
Step and Column		0.00%	%	0.00%	%	0.00%	%
2 Other Compensation		\$0.00		\$0.00		\$0.00	
Stipends, Bonuses, Longevity		0.00%	%	0.00%	%	0.00%	%
Overtime, Differential, etc							
Description of other compensation							
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare		\$0.00		\$0.00		\$0.00	
		0.00%	%	0.00%	%	0.00%	%
4 Health/Welfare Plans		\$0.00		\$0.00		\$0.00	
		1.50%	%	0.00%	%	0.00%	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ -	\$0.00		\$0.00		\$0.00	
		#DIV/0!	%	#DIV/0!	%	#DIV/0!	%

Section 6: IMPACT ON CURRENT YEAR						
Cafeteria Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Settlement Costs Previously Budgeted	Other Budget Adjustments	New Projected Budget	
<b>OPERATING REVENUES</b>						
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0	
Federal Revenues	\$480,000				\$480,000	
Other State Revenues	\$35,000				\$35,000	
Other Local Revenues	\$15,000				\$15,000	
<b>TOTAL</b>	<b>\$530,000</b>		\$0	\$0	<b>\$530,000</b>	
<b>OPERATING EXPENDITURES</b>						
Certificated Salaries	\$0	\$0			\$0	
Classified Salaries	\$169,962	\$0			\$169,962	
Employee Benefits	\$73,015	\$0			\$73,015	
Books and Supplies	\$237,223				\$237,223	
Services, Other Operating Expenses	\$22,600				\$22,600	
Capital Outlay	\$12,225				\$12,225	
Other Outgo	\$0				\$0	
Direct/Indirect Support Costs	\$27,200				\$27,200	
<b>TOTAL</b>	<b>\$542,225</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$542,225</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$12,225</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$12,225</b>	
<b>OTHER FINANCING SOURCES/USES</b>						
Transfers In	\$0				\$0	
Transfers <Out>	\$0				\$0	
Other Sources	\$0				\$0	
Other <Uses>	\$0				\$0	
Contributions	\$0				\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$12,225</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$12,225</b>	
<b>FUND BALANCE, RESERVES</b>						
Beginning Fund Balance	\$250,604				\$250,604	
Audit Adjustments/Restatements	\$0				\$0	
Adjusted Beginning Fund Balance	\$250,604				\$250,604	
Ending Fund Balance	\$238,379	\$0	\$0	\$0	\$238,379	
<b>COMPONENTS OF ENDING BALANCE:</b>						
Reserve for:						
Revolving Cash						
Stores						
Other Reserves						
Designations						
Economic Uncertainties						
Other Designations						
Undesignated/Unappropriated	\$238,379				\$238,379	
	Components Breakdown is not correct				Components Breakdown is not correct	



**Agreement between  
Tipton Elementary School District  
And  
Associated Teachers of Tipton  
December 18, 2018**

In an agreement by and between the Associated Teachers of Tipton and Tipton Elementary School District, both parties agree upon the following issues:

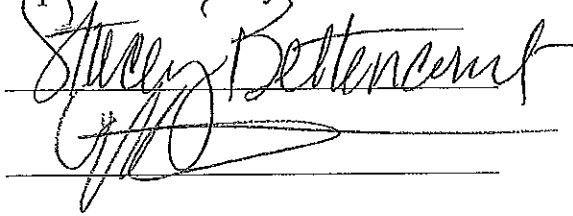
- Article 7.6.1
  - Once a member has exhausted all sick leave including accumulated leave and continues to be absent on account of maternity or paternity leave the member's pay will not be deducted by more than the actual cost of a substitute employee. The employee shall not be provided more than one 12-week period per maternity or paternity leave in any given school year.
  
- Article 12.1: Salaries
  - The 2017-2018 salary schedule will be increased by 4.5%, beginning July 1, 2018.
  
- Article 13.1: Employee Benefits
  - District maintain fully paid benefits for 2018-19 (Equivalent to .2%)
  
  - During the 2018/2019 school year, the District will pay \$1398.48/month per bargaining Unit Member for Health and Welfare Benefits, totaling \$16,781.76 per year.
  
- Article 14.3: Teacher Travel
  - The District will reimburse mileage based on the most recent authorized rate for employees.
  
- Article 21: Parent Participation and Engagement
  - Certificated staff is responsible for the creation, promotion, and facilitation of a parent engagement night focused on the needs of students and parents. The event should be informative and interactive, building the capacity of our families to support their child's success. One event will be held annually for each of the following grade spans: K-1, 2-3, 4-5, 6-8. The event may not begin before 5:30pm in an attempt to accommodate the schedules of all families. All certificated staff will be present to assist with the event. The details of the event must be submitted to administration by September 15<sup>th</sup> of that school year.
  
- Appendix B (C1)
  - Adjustment of hourly rate to \$40/hour.
  
- Special Assignment (Appendix B)
  - Athletic Director stipend of \$2,500

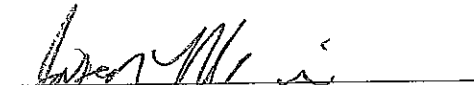

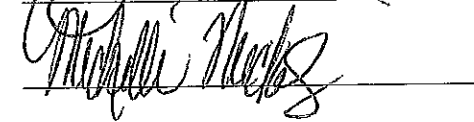


IN WITNESS WHEREOF, the parties have caused their authorized representatives to negotiate the Agreement this 18<sup>th</sup> day of December, 2018.

Tipton Elementary School District

Associated Teachers of Tipton

  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_

**7. ADMINISTRATIVE: Action items:**

**7.7** CSEA Public Disclosure for the 2018-2019 School Year

**Summary of Salary Settlement Agreement  
With the**

**Tipton Elementary School District**

**Section 1: AGREEMENT**

Document Preliminary / Final Approved  
(circle one)

Name of Bargaining/Represented Unit CSEA

The proposed agreement covers the period beginning 7/1/2018 and ending 6/30/2019 and  
will be acted upon by the Governing Board at its meeting on 1/8/2019

Select the type of employee represented 2: Classified Salaries

Report Version 2014.1  
C:\Users\mhenry\AppData\Local\Packages\Microsoft.MicrosofEdge\_8wekyb3c

TO THE GOVERNING BOARD AND THE COUNTY SUPERINTENDENT OF SCHOOLS: In compliance with the  
Public Disclosure requirements of AB-1200 (Statutes 1991, Chapter 1213) as well as the Salary Settlement Notification  
requirements of SB-1677 when Teachers Salary/Benefit Negotiations are finalized after the final budget is adopted.

**PUBLIC DISCLOSURE**

The agreement was publicly disclosed on : 1/3/2019  
Date

The agreement was [ posted at / advertised in ] : District Office  
(circle one) Details of Distribution

**GENERAL**

**Section 2: STATUS OF BARGAINING UNIT AGREEMENTS**

If this Public Disclosure is **NOT** applicable to all of the District's bargaining units, indicate the current status.

Certificated	(Select One)		# of Employees Represented	<u>43</u>
Classified	(Select One)	<u>Settled</u>		

**Section 3: PROPOSED CHANGE IN COMPENSATION**

Compensation	Costs prior to Proposed Agreement	Fiscal Impact of Proposed Agreement		
		Current Year Increase/Decrease 2018-19	Year 2 Increase/Decrease 2019-20	Year 3 Increase/Decrease 2020-21
1 Salary Schedule	\$ 1,208,672.00	\$41,475.61	\$0.00	\$0.00
% Increase		4.50%	0.00%	0.00%
Step and Column		\$0.00	\$0.00	\$0.00
		0.00%	0.00%	0.00%
2 Other Compensation Stipends, Bonuses, Longevity Overtime, Differential, etc	\$0.00	\$0.00	\$0.00	\$0.00
Description of other compensation		0.00%	0.00%	0.00%
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare	\$0.00	\$0.00	\$0.00	\$0.00
4 Health/Welfare Plans	\$314,780.00	\$7,413.66	\$0.00	\$0.00
		1.50%	0.00%	0.00%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 1,523,452.00	\$48,889.27	\$0.00	\$0.00
		3.21%	0.00%	0.00%
6 Total Number of Represented Employees (Use FTEs if appropriate)	<u>43.00</u>			
7 Total Compensation Cost for Average Employee	\$35,429.12	\$1,136.96	\$0.00	\$0.00
		3.21%	0.00%	0.00%

**Section 4: EXPLANATIONS REGARDING PROPOSAL**

Please include an explanation for all questions.

**1 Provide a brief narrative of the proposed agreement, including but not limited to:**

Proposed changes in compensation, step and column, COLA, health & welfare, include effective dates.

4.5% salary increase for 2018-19 school year, in which will retro to the beginning of the school year. District will pay \$1,393.48 per month for

Health and Welfare, cap is at \$ 16,781.36 per full time classified employee.

Hourly rate for certificated will increase to \$40.00 per hour.

**2 Were any additional steps, columns, or ranges added to the schedules? (If yes, explain)**

None

**Distribution of Overtime:** All regular work day overtime shall be distributed on a rotation basis among unit members by classification. The district shall attempt to equalize regular work day overtime hours annually.

**Call-Back time:** Any called back time shall first be offered to permanent employees and an attempt to be made to rotate equally. Upon availability a message will be left.

**Adjustment of Assigned Time:** Any employee in the bargaining unity who works an average of thirty (30) minutes or more per day in excess of his/her regular part-time assignment for a period of twenty (20) consecutive working days or more shall have his/her regular assignment adjusted upward to reflect the longer hours, effective with the next pay period.

**3 Explain Non-Compensation Items. I.e. Class Size changes, Staff Development Days, Teacher**

Prep Time, etc.

**Vacation Scheduling:** On a 261- day calendar, one (1) day shall be taken on the Wednesday prior to Thanksgiving.

**4 Explain specific impact (positive or negative) on instructional and support programs to accommodate the settlement? Include staff reductions or increases, elimination or addition of services or programs.**

None

**5 Describe contingency language included in the agreement.**

None

**6 Are there any major provisions that do not directly affect the district's costs such as binding arbitration, grievance procedures, etc.?**

None

**7 What is the Source of Funding for Proposed Agreement in Current Year?**

General Fund-Unrestricted, Restricted and LCAP, and Child Nutrition.

**8 If multi-year agreement, what is the source of funding, including assumptions used, to fund the obligations in future years?**

Only one year 2018-19.

Section 6: IMPACT ON CURRENT YEAR		Tipton Elementary School District				
General Fund	Latest Brd Apprvd Budget	Settlement Costs		Other Budget Adjustments	New Projected Budget	
		Agreement Adjustments	Previously Budgeted			
<b>OPERATING REVENUES</b>						
LCFF/Revenue Sources (8010-8099)	\$6,251,420	\$0	\$0	\$0	\$6,251,420	
Federal Revenues	\$312,750	\$0	\$0	\$0	\$312,750	
Other State Revenues	\$570,659	\$0	\$0	\$0	\$570,659	
Other Local Revenues	\$153,450	\$0	\$0	\$0	\$153,450	
<b>TOTAL</b>	<b>\$7,288,279</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,288,279</b>	
<b>OPERATING EXPENDITURES</b>						
Certificated Salaries	\$2,655,544	\$0	\$0	\$0	\$2,655,544	
Classified Salaries	\$1,038,710	\$36,983	-\$36,983	\$0	\$1,038,710	
Employee Benefits	\$1,860,809	\$7,414	-\$7,414	\$0	\$1,860,809	
Books and Supplies	\$403,322	\$0	\$0	\$0	\$403,322	
Services, Other Operating Expenses	\$975,862	\$0	\$0	\$0	\$975,862	
Capital Outlay	\$38,910	\$0	\$0	\$0	\$38,910	
Other Outgo	\$221,258	\$0	\$0	\$0	\$221,258	
Direct/Indirect Support Costs	-\$27,200	\$0	\$0	\$0	-\$27,200	
<b>TOTAL</b>	<b>\$7,167,214</b>	<b>\$44,397</b>	<b>-\$44,397</b>	<b>\$0</b>	<b>\$7,167,214</b>	
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$121,065</b>	<b>-\$44,397</b>	<b>\$44,397</b>	<b>\$0</b>	<b>\$121,065</b>	
<b>OTHER FINANCING SOURCES/USES</b>						
Transfers In	\$0	\$0	\$0	\$0	\$0	
Transfers <Out>	-\$650,000	\$0	\$0	\$0	-\$650,000	
Other Sources	\$0	\$0	\$0	\$0	\$0	
Other <Uses>	\$0	\$0	\$0	\$0	\$0	
Contributions	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL</b>	<b>-\$650,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$650,000</b>	
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$528,935</b>	<b>-\$44,397</b>	<b>\$44,397</b>	<b>\$0</b>	<b>-\$528,935</b>	
<b>FUND BALANCE, RESERVES</b>						
Beginning Fund Balance	\$2,841,862				\$2,841,862	
Audit Adjustments/Restatements	\$0				\$0	
Adjusted Beginning Fund Balance	\$2,841,862				\$2,841,862	
Ending Fund Balance	\$2,312,927	-\$44,397	\$44,397	\$0	\$2,312,927	
<b>COMPONENTS OF ENDING BALANCE:</b>						
a. Nonspendable	\$0				\$0	
b. Restricted	\$0				\$0	
c. Committed	\$0				\$0	
1. Stabilization Arrangements	\$0				\$0	
2. Other Commitments	\$0				\$0	
d. Assigned	\$0				\$0	
e. Unassigned/Unappropriated	\$0				\$0	
1. Reserve for Economic Uncertainties	\$0				\$0	
2. Unassigned/Unappropriated	\$2,312,927				\$2,312,927	
f. Total Components of Ending Fund Balance (Line f must agree with Ending Fund Balance)	\$2,312,927				\$2,312,927	

Section 7: IMPACT ON CURRENT YEAR UNRESTRICTED RESERVES	
<b>1. State Reserve Standard</b>	
Total Expenditures, Transfers Out and Uses	\$ 7,817,214
State Standard Minimum Reserve Percentage	4%
State Standard Minimum Reserve Amount	\$ 312,689
<b>2. Budgeted Unrestricted Reserved</b>	
1. General Fund Budgeted Unrestricted Reserved for Economic Uncertainties (9789)	\$ 0
2. General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 2,119,049
3. Special Reserve Fund (17) Budgeted Designated for Economic Uncertainties & Undesignated Ending Fund Balance	\$
<b>Total District Budgeted Unrestricted Reserves ( sum lines 1 - 3 )</b>	<b>\$ 2,119,049</b>
<b>3. Do unrestricted reserves meet the state standard minimum reserve amount?</b>	
Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>



**Section 9: MULTI-YEAR PROJECTION - GENERAL FUND**

Tipton Elementary School District

General Fund	2018-19 Projected Budget	Change	2019-20 Projected Budget	Change	2020-21 Projected Budget
<b>Latest prepared Form MYP - ATTACH TO DISCLOSURE</b>					
Date Prepared	12/5/2018				
It Includes this Settlement	Yes				
Fund 01 Expenditures and Other Financing Uses	\$7,817,214		\$7,539,965		\$7,777,750
Total Available Reserves	\$2,116,548		\$1,491,257		\$784,001
<b>IMPACT OF AGREEMENT ON AVAILABLE RESERVES</b>	(\$22,445)		\$0		\$0
<b>OTHER ADJUSTMENTS TO AVAILABLE RESERVES</b>					
<b>ESTIMATED RESERVES AFTER SETTLEMENT</b>	\$2,094,103		\$1,491,257		\$784,001

<b>MINIMUM RESERVE LEVEL</b>					
Minimum Required Percent	4%				
Required Amount per Form MYP Attached					
Required Amount after Settlement					
Over (Under) Required Reserves	2,094,103		1,491,257		784,001
Reserve Requirement Met?	Yes		Yes		Yes

Section 3 : Proposed Change in Compensation		Fiscal Impact of Proposed Agreement			
Compensation	Costs prior to Proposed Agreement	Current Year	Year 2	Year 3	
		Increase/Decrease 2018-19	Increase/Decrease 2019-20	Increase/Decrease 2020-21	
1 Salary Schedule	\$ 575,998.00	\$17,914.20	\$0.00	\$0.00	
% Increase		4.50%	%	%	%
		\$0.00	\$0.00	\$0.00	
Step and Column		%	%	%	%
2 Other Compensation		\$0.00	\$0.00	\$0.00	
Stipends, Bonuses, Longevity Overtime, Differential, etc		%	%	%	%
Description of other compensation					
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare		\$0.00	\$0.00	\$0.00	%
4 Health/Welfare Plans	\$235,799.00	\$4,530.57	\$0.00	\$0.00	%
		1.50%	%	%	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 811,797.00	\$22,444.77	\$0.00	\$0.00	0.00%
		2.76%	%	%	%

Section 6: IMPACT ON CURRENT YEAR					
General Fund - Unrestricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	<Previously> Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$6,251,420				\$6,251,420
Federal Revenues	\$0				\$0
Other State Revenues	\$205,443				\$205,443
Other Local Revenues	\$50,000				\$50,000
<b>TOTAL</b>	\$6,506,863		\$0	\$0	\$6,506,863
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$2,602,644	\$0			\$2,602,644
Classified Salaries	\$575,998	\$17,914	-\$17,914		\$575,998
Employee Benefits	\$1,490,687	\$4,531	-\$4,531		\$1,490,686
Books and Supplies	\$253,555				\$253,555
Services, Other Operating Expenses	\$596,310				\$596,310
Capital Outlay	\$20,000				\$20,000
Other Outgo	\$66,063				\$66,063
Direct/Indirect Support Costs	-\$65,707				-\$65,707
<b>TOTAL</b>	\$5,539,550	\$22,445	-\$22,445	\$0	\$5,539,549
<b>OPERATING SURPLUS (DEFICIT)</b>	\$967,313	-\$22,445	\$22,445	\$0	\$967,314
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	-\$650,000				-\$650,000
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	-\$674,961				-\$674,961
<b>TOTAL</b>	-\$1,324,961	\$0	\$0	\$0	-\$1,324,961
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	-\$357,648	-\$22,445	\$22,445	\$0	-\$357,647
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$2,476,696				\$2,476,696
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$2,476,696				\$2,476,696
Ending Fund Balance	\$2,119,048	-\$22,445	\$22,445	\$0	\$2,119,049
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted					
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$2,119,048				\$2,119,049
f. Total Components of Ending Fund Balance	\$2,119,048				\$2,119,049
(Line f must agree with Ending Fund Balance)					



Section 3 : Proposed Change in Compensation		Fiscal Impact of Proposed Agreement			
Compensation		Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19	Year 2 Increase/Decrease 2019-20	Year 3 Increase/Decrease 2020-21
1	Salary Schedule	\$ 462,712.00	\$19,068.91	\$0.00	\$0.00
	% Increase		4.50%	0.00%	0.00%
			\$0.00	\$0.00	\$0.00
	Step and Column		0.00%	0.00%	0.00%
2	Other Compensation		\$0.00	\$0.00	\$0.00
	Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00%	0.00%	0.00%
	Description of other compensation				
3	Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare		\$0.00	\$0.00	\$0.00
			0.00%	0.00%	0.00%
4	Health/Welfare Plans	\$78,981.00	\$2,883.09	\$0.00	\$0.00
			1.50%	0.00%	0.00%
5	Total Compensation, Add Items 1 thru 4 to equal 5	\$ 541,693.00	\$21,952.00	\$0.00	\$0.00
			4.05%	0.00%	0.00%

Section 6: IMPACT ON CURRENT YEAR					
General Fund - Restricted	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Sources (8010-8099)	\$0				\$0
Federal Revenues	\$312,750				\$312,750
Other State Revenues	\$365,216				\$365,216
Other Local Revenues	\$103,450				\$103,450
<b>TOTAL</b>	<b>\$781,416</b>		<b>\$0</b>	<b>\$0</b>	<b>\$781,416</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$52,900	\$0			\$52,900
Classified Salaries	\$462,712	\$19,069	-\$19,069		\$462,712
Employee Benefits	\$370,122	\$2,883	-\$2,883		\$370,122
Books and Supplies	\$149,767				\$149,767
Services, Other Operating Expenses	\$379,552				\$379,552
Capital Outlay	\$18,910				\$18,910
Other Outgo	\$155,195				\$155,195
Direct/Indirect Support Costs	\$38,507				\$38,507
<b>TOTAL</b>	<b>\$1,627,665</b>	<b>\$21,952</b>	<b>-\$21,952</b>	<b>\$0</b>	<b>\$1,627,665</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$846,249</b>	<b>-\$21,952</b>	<b>\$21,952</b>	<b>\$0</b>	<b>-\$846,249</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$674,961				\$674,961
<b>TOTAL</b>	<b>\$674,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$674,961</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$171,288</b>	<b>-\$21,952</b>	<b>\$21,952</b>	<b>\$0</b>	<b>-\$171,288</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$365,166				\$365,166
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$365,166				\$365,166
Ending Fund Balance	\$193,879	-\$21,952	\$21,952	\$0	\$193,878
<b>COMPONENTS OF ENDING BALANCE:</b>					
a. Nonspendable					
b. Restricted					
c. Committed					
1. Stabilization Arrangements					
2. Other Commitments					
d. Assigned					
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties					
2. Unassigned/Unappropriated	\$193,879				\$193,878
f. Total Components of Ending Fund Balance	\$193,879				\$193,878
(Line f must agree with Ending Fund Balance)					

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement					
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19		Year 2 Increase/Decrease 2019-20		Year 3 Increase/Decrease 2020-21	
1 Salary Schedule		\$0.00		\$0.00		\$0.00	
% Increase		4.50%	%	0.00%	%	0.00%	%
		\$0.00		\$0.00		\$0.00	
Step and Column		0.00%	%	0.00%	%	0.00%	%
2 Other Compensation		\$0.00		\$0.00		\$0.00	
Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00%	%	0.00%	%	0.00%	%
Description of other compensation							
3 Statutory Benefits STRS, PERS, FICA, WC, UI, Medicare		\$0.00		\$0.00		\$0.00	
		0.00%	%	0.00%	%	0.00%	%
4 Health/Welfare Plans		\$0.00		\$0.00		\$0.00	
		1.50%	%	0.00%	%	0.00%	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$	\$0.00		\$0.00		\$0.00	
		#DIV/0!	%	#DIV/0!	%	#DIV/0!	%

Section 6: IMPACT ON CURRENT YEAR					
Adult Ed Fund	Latest Brd Apprvd Budget	Agreement Adjustments	Settlement Costs Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$0				\$0
Other State Revenues	\$0				\$0
Other Local Revenues	\$0				\$0
<b>TOTAL</b>	\$0		\$0	\$0	\$0
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$0	\$0			\$0
Employee Benefits	\$0	\$0			\$0
Books and Supplies	\$0				\$0
Services, Other Operating Expenses	\$0				\$0
Capital Outlay	\$0				\$0
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>OPERATING SURPLUS (DEFICIT)</b>	\$0	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	\$0	\$0	\$0	\$0	\$0
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$0				\$0
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$0				\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties					
Other Designations					
Undesignated/Unappropriated	\$0				\$0

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement			
Compensation		Current Year Increase/Decrease 2018-19	Year 2 Increase/Decrease 2019-20	Year 3 Increase/Decrease 2020-21	
1	Salary Schedule	\$0.00	\$0.00	\$0.00	
	% Increase	4.50%	0.00%	0.00%	
	Step and Column	\$0.00	\$0.00	\$0.00	
		0.00%	0.00%	0.00%	
2	Other Compensation Stipends, Bonuses, Longevity Overtime, Differential, etc	\$0.00	\$0.00	\$0.00	
	Description of other compensation	0.00%	0.00%	0.00%	
3	Statutory Benefits STRS, PERS, FICA,WC,UI, Medicare	\$0.00	\$0.00	\$0.00	
		0.00%	0.00%	0.00%	
4	Health/Welfare Plans	\$0.00	\$0.00	\$0.00	
		1.50%	0.00%	0.00%	
5	Total Compensation, Add Items 1 thru 4 to equal 5	\$0.00	\$0.00	\$0.00	
		#DIV/0!	#DIV/0!	#DIV/0!	

Section 6: IMPACT ON CURRENT YEAR					
Child Development Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$0				\$0
Other State Revenues	\$0				\$0
Other Local Revenues	\$0				\$0
<b>TOTAL</b>	\$0		\$0	\$0	\$0
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$0	\$0			\$0
Employee Benefits	\$0	\$0			\$0
Books and Supplies	\$0				\$0
Services, Other Operating Expenses	\$0				\$0
Capital Outlay	\$0				\$0
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>OPERATING SURPLUS (DEFICIT)</b>	\$0	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	\$0	\$0	\$0	\$0	\$0
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$0				\$0
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$0				\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties					
Other Designations					
Undesignated/Unappropriated	\$0				\$0

Section 3 :Proposed Change in Compensation		Fiscal Impact of Proposed Agreement			
Compensation	Costs prior to Proposed Agreement	Current Year Increase/Decrease 2018-19	Year 2 Increase/Decrease 2019-20	Year 3 Increase/Decrease 2020-21	
1 Salary Schedule	\$ 169,962.00	\$4,492.50	\$0.00	\$0.00	
% Increase		4.50%	0.00%	0.00%	%
		\$0.00	\$0.00	\$0.00	
Step and Column		0.00%	0.00%	0.00%	%
2 Other Compensation		\$0.00	\$0.00	\$0.00	
Stipends, Bonuses, Longevity Overtime, Differential, etc		0.00%	0.00%	0.00%	%
Description of other compensation					
3 Statutory Benefits STRS, PERS, FICA,WC,UI, Medicare		\$0.00	\$0.00	\$0.00	
		0.00%	0.00%	0.00%	%
4 Health/Welfare Plans		\$0.00	\$0.00	\$0.00	
		1.50%	0.00%	0.00%	%
5 Total Compensation, Add Items 1 thru 4 to equal 5	\$ 169,962.00	\$4,492.50	\$0.00	\$0.00	
		2.64%	0.00%	0.00%	%

Section 6: IMPACT ON CURRENT YEAR					
Cafeteria Fund	Latest Brd Apprvd Budget	Settlement Costs Agreement Adjustments	Previously Budgeted	Other Budget Adjustments	New Projected Budget
<b>OPERATING REVENUES</b>					
LCFF/Revenue Limit Sources (8010-8099)	\$0				\$0
Federal Revenues	\$480,000				\$480,000
Other State Revenues	\$35,000				\$35,000
Other Local Revenues	\$15,000				\$15,000
<b>TOTAL</b>	<b>\$530,000</b>		\$0	\$0	<b>\$530,000</b>
<b>OPERATING EXPENDITURES</b>					
Certificated Salaries	\$0	\$0			\$0
Classified Salaries	\$169,962	\$4,493	-\$4,493		\$169,962
Employee Benefits	\$73,015	\$0	\$0		\$73,015
Books and Supplies	\$237,223				\$237,223
Services, Other Operating Expenses	\$22,600				\$22,600
Capital Outlay	\$12,225				\$12,225
Other Outgo	\$0				\$0
Direct/Indirect Support Costs	\$27,200				\$27,200
<b>TOTAL</b>	<b>\$542,225</b>	<b>\$4,493</b>	<b>-\$4,493</b>	\$0	<b>\$542,225</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>-\$12,225</b>	<b>-\$4,493</b>	<b>\$4,493</b>	\$0	<b>-\$12,225</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	\$0				\$0
Transfers <Out>	\$0				\$0
Other Sources	\$0				\$0
Other <Uses>	\$0				\$0
Contributions	\$0				\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) TO FUND BALANCE</b>	<b>-\$12,225</b>	<b>-\$4,493</b>	<b>\$4,493</b>	<b>\$0</b>	<b>-\$12,225</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance	\$250,604				\$250,604
Audit Adjustments/Restatements	\$0				\$0
Adjusted Beginning Fund Balance	\$250,604				\$250,604
Ending Fund Balance	\$238,379	-\$4,493	\$4,493	\$0	\$238,379
<b>COMPONENTS OF ENDING BALANCE:</b>					
Reserve for:					
Revolving Cash					
Stores					
Other Reserves					
Designations					
Economic Uncertainties	\$238,379				\$238,379
Other Designations					
Undesignated/Unappropriated	\$0				\$0



**CSEA and its Tipton Chapter No. 765  
Agreement with  
Tipton Elementary School District  
December 20, 2018 at 11:45 AM**

**ARTICLE 4 – EMPLOYEE RIGHTS**

**4.2 Personnel Files:** The personnel file of each employee shall be maintained at the District's Administration Office.

**ARTICLE 6 – HOURS AND OVERTIME**

**6.6 Distribution of Overtime:** All regular work day overtime shall be distributed on a rotation basis among unit members by classification. The District shall attempt to equalize regular work day overtime hours annually.

**6.7 Call-Back Time:** Any called back time shall first be offered to permanent employees and an attempt to be made to rotate equally. Upon availability a message will be left.

**6.10 Adjustment of Assigned Time:** Any employee in the bargaining unit who works an average of thirty (30) minutes or more per day in excess of his/her regular part-time assignment for a period of twenty (20) consecutive working days or more shall have his/her regular assignment adjusted upward to reflect the longer hours, effective with the next pay period.

**ARTICLE 7 – WAGES**

CSEA seeks a fair and equitable salary increase. **4.5%**

**ARTICLE 8 - HEALTH BENEFITS**

The District shall provide for the full increase cost of Health and Welfare benefits for all eligible employees and their dependents. **District maintain fully paid benefits for 2018-19 (Equivalent to .2%)**

During the 2018/2019 school year, the District will pay \$1398.48/month per bargaining Unit Member for Health and Welfare Benefits, totaling \$16,781.76 per year.

**ARTICLE 11 – VACATION**

**11.6.1 Vacation Scheduling:** On a 261-day calendar year, one (1) day shall be taken on the Wednesday prior to Thanksgiving.

**ARTICLE 20: TERM OF AGREEMENT**

**20.1** The term of Agreement shall be July 1, 2018, up to and including June 30, 2021. During the intermediate years of this agreement (2019/2020 and 2020/2021) the parties agree to reopen negotiations on salary, health and welfare benefits and one (1) article for each party.

**20.2** Negotiations for a successor contract must commence prior to July 1, 2019.

IN WITNESS WHEREOF, the parties have caused their authorized representatives to negotiate the Agreement this 20<sup>th</sup> day of December, 2018.

Tipton Elementary School District

CSEA Tipton Chapter

Stacy Bettencourt  
[Signature]

Kristen N. Walter

Analola Lawrence

Kathy Aguilar

Sue Jones

Paula [Signature]

**7. ADMINISTRATIVE: Action items:**

**7.8** Approval of Certificated and Classified Salary Schedules



## Tipton Elementary School District Certificated Salary Schedule

**2018-2019 (Effective July 1, 2018 with 4.5% increase)**

STEPS	CLASS I BA TO 24	CLASS II BA + 36	CLASS III BA + 48	CLASS IV BA + 60	CLASS V BA + 72
1	53340	54929	56519	58106	59690
2	54929	56519	58106	59690	61283
3	56519	58106	59690	61283	62868
4	58106	59690	61283	62868	64456
5	59690	61283	62868	64456	66045
6	61283	62868	64456	66045	67631
7	62868	64456	66045	67631	69219
8		66045	67631	69219	70815
9		67631	69219	70815	72396
10		69219	70815	72396	73984
11		70815	72396	73984	75573
12			73984	75573	77159
13			75573	77159	78747
14			77159	78747	80337
15				80337	81921
16				81921	83514
17					85100
18					86688
19					88277
20					89864
21					91452
22					93041

Master Stipend            \$1,000                    (Payable evenly in 12 monthly increments)

District Paid Health Insurance for full-time employees.

Hourly rate paid at **\$40.**

Sub Rate \$125.00, long term at \$185.

Effective 1/26/2011 Anniversary Bonus each year starting on the 25th year as follows:

Years 25 to 29*	\$750 for each year 25 to 29
Years 30 to 34*	\$1750 for each year 30 to 34
Years 35*+	\$3000 for each year 35 and beyond

Superintendent \_\_\_\_\_

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

\_\_\_\_\_  
Date Board Approved

## Tipton Elementary School District Classified Salary Schedule

**2018-2019 (Effective July 1, 2018 with 4.50% increase)**

### APPENDIX A

Schedule I	Cook Helper
Schedule II	Transportation/Custodial/Maintenance/Grounds/Any Transportation/Office Secretary
Schedule III	District Secretary, Early Childhood Coordinator
Schedule IV	Yard Duty Aides
Schedule V	Library Media Technician, Technology Technician
Schedule VI	Transportation-Bus Driver/Custodial-Bus Driver/Maintenance-Bus Driver/Ground-Bus Driver <b><u>(Must have a bus driver license to be placed on this schedule)</u></b>

STEPS	Hourly Rate Schedule I	Hourly Rate Schedule II	Hourly Rate Schedule III	Hourly Rate Schedule IV	Hourly Rate Schedule V	Hourly Rate Schedule VI
1	14.80	15.88	19.83	** \$12.00	21.82	18.39
2	15.20	16.30	20.18	12.47	23.34	18.80
3	15.64	16.72	20.49	13.11	24.57	19.23
4	16.06	17.12	20.88	13.78	25.26	19.62
5	16.47	17.55	21.20	14.37	26.22	20.06
6	16.88	17.97				20.46
7	17.31	18.39				20.88
8	17.70	18.80				21.30
9	18.13	19.23				
10	18.56	19.62				
11	18.99	20.06				
12	19.38	20.46				
13	19.81	20.88				
14	20.24	21.30				

1. Ten-month employee: 180 work days, plus paid holidays and vacation days.
2. Twelve-month employees: 260 paid days include holidays and vacation days.
3. An employee who terminates with the District cannot return to employment higher than step 4.
4. New employees will be given a maximum of five steps credit for previous experience in similar positions.
5. Custodian/Aides and Transportation/Aides will be paid in Schedule I or II for portion of their job related to cust/trans.
8. All substitutes shall be placed on the appropriate step as experience no higher than 4.
7. Babysitter for events shall be paid **\*\*\$12.00** per hour

District Fully Paid Health Insurance for full-time employees.

**\*\*Minimum Wage \$12.00 per hour effective January 1, 2019.**

Superintendent \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
Date Board Approved

**Tipton Elementary School District**  
**Classified Salary Schedule**  
*Instructional Aides/Migrant Tutor/Materials Aide/Library Technician*

**2018-2019 (Effective July 1, 2018 with 4.50% increase)**

**APPENDIX B**

STEPS	I	II	III	IV	V
		15-29 Units	30-44 Units	45-59 Units	60+ Units
1	14.23	14.63	15.07	15.50	16.03
2	14.63	15.07	15.46	15.94	16.48
3	15.07	15.46	15.88	16.42	16.95
4	15.46	15.88	16.30	16.85	17.40
5	15.88	16.30	16.72	17.32	17.84
6	16.30	16.72	17.12	17.73	18.28
7	16.72	17.12	17.55	18.19	18.75
8	17.12	17.55	17.96	18.66	19.20
9	17.55	17.96	18.39	19.10	19.60
10	17.96	18.39	18.80	19.54	20.10
11	18.39	18.80	19.23	20.03	20.52
12	18.80	19.23	19.62	20.46	21.00
13	19.23	19.62	20.06	20.91	21.44
14	19.62	20.06	20.46	21.36	21.88
15	20.06	20.46	20.87	21.82	22.35

**Educational Incentive for Instructional Aides**

- 1.1 All units must directly relate to the employee's major responsibilities as a district employee.
- 1.2 All units must be approved by the District Superintendent.
- 1.3 All units must be completed with at least a "C" average.
- 1.4 Official transcripts must be submitted before credit can be given.

**Miscellaneous**

- 1. Ten-month employee: 180 work days, plus paid holidays and vacation days.
- 2. Eleven-month employees: work 200 days and are paid additionally for holidays and vacation days.
- 3. An employee who terminates with the District cannot return to employment higher than step 4.
- 4. New employees will be given a maximum of five steps credit for previous experience in similar positions.
- 5. All substitutes regardless of employment with the District shall be placed on the salary schedule depending on experience and no higher than step 4.
- 6. Instructional Aides hired at five (5) hours starting July 1, 2015.

District Paid Health Insurance for full-time employees.

Superintendent \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
Date Board Approved

# Tipton Elementary School District Classified Salary Schedule

2018-2019 (Effective July 1, 2018 with 4.50% increase)

## APPENDIX C

Schedule I                      Community Ambassador

STEPS	Hourly Rate <u>Schedule I</u>
1	13.95
2	14.37
3	14.80
4	15.24
5	15.70

1. 12 -month employee: 180 work days, plus paid holidays and vacation days.
4. New employees will be given a maximum of five steps credit for previous experience in similar positions.

Superintendent \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_  
Date Board Approved



**7. ADMINISTRATIVE: Action items:**

**7.9** Approval of Management and Administrative Salary Schedules

**Tipton Elementary School District  
Managers and Supervisors Salary Schedule**

**2018-2019 (Effective July 1, 2018 with 4.50% increase)**

	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
Food Service Manager 215 Days	37,536.37	40,144.73	42,265.40	43,448.81	45,100.27
MOT Supervisor 260 Days	54,323.73	57,373.56	60,268.52	61,883.00	64,138.88
Business Manager 260 Days	72,203.66	73,647.22	75,119.63	76,621.96	78,125.25

---

All Managers must make themselves available at one board meeting every three months.

Master Stipend            \$1,000            (Payable evenly in 12 monthly increments)  
 Doctorate                \$1,500            (Payable evenly in 12 monthly increments)

District Paid Health Insurance (as allotted for Certificated and Classified Employees)

10 Month Positions    (will be prorated vacation days, 8 days allowed)

Superintendent \_\_\_\_\_

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

\_\_\_\_\_  
Date Board Approved

**Tipton Elementary School District  
Administrative Salary Schedule**

**2018-2019 (Effective July 1, 2018 with 4.50% increase)**

	Step 1	Step 2	Step 3	Step 4	Step 5
Projects Director-Vice Principal 203 Days	85500	86994	88487	89981	91474
Principal 205 Days	106368	108194	110020	111846	113640

Master Stipend	\$1,000	(Payable evenly in 12 monthly increments)
Doctorate	\$1,500	(Payable evenly in 12 monthly increments)

District Paid Health Insurance

Superintendent \_\_\_\_\_

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

\_\_\_\_\_  
Date Board Approved

## **8. FINANCE: Action items:**

### **8.1 Vendor Payments**



53 Tipton Elementary School District

BOARD MEETING JANUARY 8, 2019

APY List

November 30, 2018 through December 31, 2018

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
12944	AGNALDOS WELDING, INC.	190688	12/20/18	38791	010-00000-0-00000-81000-58000-0	\$90.00
12788	ARAMARK UNIFORM SERVICES INC	190616	12/16/18	601939975	010-00000-0-00000-81000-55000-0	\$237.06
12788	ARAMARK UNIFORM SERVICES INC	190617	12/16/18	601947138	010-00000-0-00000-81000-55000-0	\$263.56
12788	ARAMARK UNIFORM SERVICES INC	190618	12/16/18	601954401	010-00000-0-00000-81000-55000-0	\$260.31
12788	ARAMARK UNIFORM SERVICES INC	190619	12/16/18	601961555	010-00000-0-00000-81000-55000-0	\$255.81
13905	AT&T	190689	12/20/18	000012285961/28859	010-00000-0-00000-82000-59000-0	\$48.72
14322	CARISSA BLACKSILL	190609	12/06/18	TIPTON	010-07200-0-11100-10000-58000-0	\$193.00
13619	CDW GOVERNMENT, INC.	190620	12/16/18	PWMN7103	010-07200-0-11100-10000-43000-0	\$161.19
13619	CDW GOVERNMENT, INC.	190622	12/16/18	QF8593	010-07200-0-11100-10000-43000-0	\$917.86
13619	CDW GOVERNMENT, INC.	190623	12/16/18	QDM4224	010-07200-0-11100-10000-43000-0	\$1,243.53
13619	CDW GOVERNMENT, INC.	190621	12/16/18	ODK2198	010-07200-0-11100-10000-44000-0	\$1,092.66
14245	CENTRAL VALLEY REFRIGERATION	190694	12/20/18	22291	010-00000-0-00000-81000-56000-0	\$140.00
12602	COLSON AUTO PARTS	190005	12/16/18	927768	010-07230-0-00000-36000-43000-0	(\$419.56)
12602	COLSON AUTO PARTS	190638	12/16/18	927728	010-07230-0-00000-36000-43000-0	\$1.41
12602	COLSON AUTO PARTS	190639	12/16/18	927935	010-07230-0-00000-36000-43000-0	\$297.19
12602	COLSON AUTO PARTS	190640	12/16/18	928460	010-07230-0-00000-36000-43000-0	\$53.34
12602	COLSON AUTO PARTS	190641	12/16/18	928778	010-07230-0-00000-36000-43000-0	\$9.36
12602	COLSON AUTO PARTS	190642	12/16/18	929848	010-07230-0-00000-36000-43000-0	\$5.05
12602	COLSON AUTO PARTS	190643	12/16/18	929863	010-07230-0-00000-36000-43000-0	\$112.05
12602	COLSON AUTO PARTS	190644	12/16/18	927687	010-07230-0-00000-36000-43000-0	\$419.56
13953	EDUCATIONAL DATA SYS., INC.	190624	12/16/18	101825876	010-07200-0-11100-10000-43000-0	\$58.30
13831	F & M BANK VISA	190701	12/20/18	FM4330811040007893	010-00000-0-00000-72000-58000-0	\$65.30
12614	FRESNO'S CHAFFEE ZOO CORP.	190625	12/16/18	2649	010-07200-0-11100-10000-58000-0	\$315.00
14315	HCI SYSTEMS	190697	12/20/18	120612	010-00000-0-00000-81000-58000-0	\$552.50
14315	HCI SYSTEMS	190698	12/20/18	120481	010-00000-0-00000-81000-58000-0	\$1,194.00
14164	IEC POWER LLC	190626	12/16/18	TESD-OM-INV23	010-99900-0-00000-81000-58000-0	\$2,532.40
3013	JORGENSEN & COMPANY	190687	12/20/18	5773322	010-00000-0-00000-81000-58000-0	\$371.16
14069	JIS COMMUNICATIONS, INC.	190632	12/16/18	18-2038	010-00000-0-00000-81000-43000-0	\$2,507.47
14092	MEDICAL BILLING TECH, INC.	190631	12/16/18	AR-27573	010-56400-0-11100-10000-58000-0	\$250.00
13882	MOBILE MODULAR MGT. CORP.	190628	12/16/18	1804172	010-00000-0-00000-81000-56000-0	\$560.00
13882	MOBILE MODULAR MGT. CORP.	190629	12/16/18	1804173	010-00000-0-00000-81000-56000-0	\$560.00
13882	MOBILE MODULAR MGT. CORP.	190630	12/16/18	1804190	010-00000-0-00000-81000-56000-0	\$560.00
11531	MORRIS LEVIN & SON	190692	12/20/18	50080633	010-81500-0-00000-81000-56000-0	\$2,155.00
11531	MORRIS LEVIN & SON	190693	12/20/18	50080633	010-81500-0-00000-81000-58000-0	\$348.35
14344	NEW MANAGEMENT INC	190645	12/16/18	5681	010-00000-0-00000-81000-43000-0	\$684.48
12836	OFFICE DEPOT, INC.	190679	12/16/18	227172594001	010-00000-0-00000-72000-43000-0	\$26.48

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
12836	OFFICE DEPOT, INC.	190680	12/16/18	226795123001	010-00000-0-00000-72000-43000-0	\$28.13
12836	OFFICE DEPOT, INC.	190681	12/16/18	227173741001	010-00000-0-00000-72000-43000-0	\$40.71
12836	OFFICE DEPOT, INC.	190682	12/16/18	227173778001	010-00000-0-00000-72000-43000-0	\$15.07
12836	OFFICE DEPOT, INC.	190683	12/16/18	230241607001	010-00000-0-00000-72000-43000-0	\$5.90
12836	OFFICE DEPOT, INC.	190684	12/16/18	230241607001	010-00000-0-00000-72000-43000-0	\$52.39
12836	OFFICE DEPOT, INC.	190685	12/16/18	230241996001	010-00000-0-00000-72000-43000-0	\$92.12
12836	OFFICE DEPOT, INC.	190686	12/16/18	227172480001	010-00000-0-00000-72000-43000-0	\$183.26
12836	OFFICE DEPOT, INC.	190677	12/16/18	226794918001	010-07200-0-11100-10000-43000-0	\$161.61
12836	OFFICE DEPOT, INC.	190678	12/16/18	226795124001	010-07200-0-11100-10000-43000-0	\$4.19
12836	OFFICE DEPOT, INC.	190672	12/16/18	226561873001	010-60100-0-11100-10000-43000-0	\$16.69
12836	OFFICE DEPOT, INC.	190673	12/16/18	226561807001	010-60100-0-11100-10000-43000-0	\$57.85
12836	OFFICE DEPOT, INC.	190674	12/16/18	226561874001	010-60100-0-11100-10000-43000-0	\$8.61
12836	OFFICE DEPOT, INC.	190675	12/16/18	229682536001	010-60100-0-11100-10000-43000-0	\$169.37
12836	OFFICE DEPOT, INC.	190676	12/16/18	229682711001	010-60100-0-11100-10000-43000-0	\$8.88
14348	PREMIER WALKIN MED CLINIC	190699	12/20/18	99993	010-00000-0-00000-81000-58000-0	\$80.00
14179	PURCHASE POWER	190614	12/06/18	800909008967114 DEC	010-00000-0-00000-72000-59000-0	\$500.00
14111	SISC	190615	12/15/18	DEC.ACTV/BRD/RETIRE	010-00000-0-00000-00000-95024-0	\$60,419.21
14111	SISC	190615	12/15/18	DEC.ACTV/BRD/RETIRE	010-00000-0-00000-00000-95028-0	\$7,031.40
14111	SISC	190615	12/15/18	DEC.ACTV/BRD/RETIRE	010-00000-0-00000-71000-34020-0	\$6,992.40
13170	SOULTS PUMP	190690	12/20/18	77590	010-00000-0-00000-81000-56000-0	\$1,711.41
5383	SOUTHERN CALIF EDISON CO	190611	12/06/18	2-01-784-2667 OCT/NOV	010-99900-0-00000-81000-55000-0	\$532.13
5383	SOUTHERN CALIF EDISON CO	190612	12/06/18	2-01-784-2345OCT/NOV	010-99900-0-00000-81000-55000-0	\$3,791.83
13902	SOUTHWEST SCH. & OFFICE SUPPLY	190650	12/16/18	PINW0507157	010-00000-0-11100-10000-43000-0	\$499.89
13267	Supplyworks	190700	12/20/18	462485384	010-62300-0-00000-81000-43000-0	\$3,986.96
13267	Supplyworks	190651	12/16/18	462314733	010-81500-0-00000-81000-43000-0	\$442.47
13267	Supplyworks	190652	12/16/18	465608990	010-81500-0-00000-81000-43000-0	\$1,223.43
13267	Supplyworks	190653	12/16/18	467109054	010-81500-0-00000-81000-43000-0	\$147.82
13267	Supplyworks	190654	12/16/18	467382248	010-81500-0-00000-81000-43000-0	\$762.76
5388	THE GAS COMPANY	190610	12/06/18	10841691008OCT-11/14	010-00000-0-00000-81000-55000-0	\$802.71
13985	TIFFANI BENEDETTI	190696	12/20/18	CAL ED MEETING REIMB	010-90111-0-11100-10000-52000-0	\$250.02
12264	TIPTON AUTO PARTS	190006	12/16/18	NOV STATEMENT	010-81500-0-00000-81000-43000-0	(\$3.00)
12264	TIPTON AUTO PARTS	190658	12/16/18	01132	010-81500-0-00000-81000-43000-0	\$17.20
12264	TIPTON AUTO PARTS	190659	12/16/18	01225	010-81500-0-00000-81000-43000-0	\$43.06
12264	TIPTON AUTO PARTS	190660	12/16/18	01254	010-81500-0-00000-81000-43000-0	\$34.39
5760	TIPTON COMMUNITY SERVICES DIST	190662	12/16/18	01937	010-81500-0-00000-81000-43000-0	\$28.68
5763	TIPTON SCH REV CASH FUND	190691	12/20/18	SMARTFINALCK3228	010-00000-0-00000-81000-55000-0	\$701.16
13463	TULARE COUNTY OFFICE OF EDUCAT	190695	12/20/18	190739	010-07200-0-00000-24950-43000-0	\$28.73
13463	TULARE COUNTY OFFICE OF EDUCAT	190663	12/16/18	190750	010-30100-0-11100-10000-52000-0	\$175.00
13463	TULARE COUNTY OFFICE OF EDUCAT	190664	12/16/18	190720	010-40350-0-11100-10000-52000-0	\$600.00
12324	TULE TRASH COMPANY	190665	12/16/18	8C100411	010-00000-0-00000-81000-55000-0	\$1,014.17

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
12906	VALLEY IND MEDICAL GROUP	190669	12/16/18	360696	010-07230-0-00000-36000-58000-0	\$100.00
13496	VALLEY PACIFIC PET. SERV., INC	190670	12/16/18	INV-619040	010-07230-0-00000-36000-43000-0	\$1,280.79
13333	VERIZON WIRELESS	190671	12/16/18	9818723870/942004164	010-00000-0-00000-81000-59000-0	\$368.49

010-General Fund Total Expenditures: **\$112,596.43**

14345	J & E RESTAURANT SUPPLY	190627	12/16/18	55887	130-53100-0-00000-37000-43000-0	\$498.00
14287	P & R Paper Supply Company, In	190646	12/16/18	10617798-00	130-53100-0-00000-37000-43000-0	\$1,085.35
14246	FRESNO PRODUCE INC	190633	12/16/18	905909	130-53100-0-00000-37000-47000-0	\$410.52
14246	FRESNO PRODUCE INC	190634	12/16/18	905914	130-53100-0-00000-37000-47000-0	\$435.25
14246	FRESNO PRODUCE INC	190635	12/16/18	907607	130-53100-0-00000-37000-47000-0	\$385.33
14246	FRESNO PRODUCE INC	190636	12/16/18	908709	130-53100-0-00000-37000-47000-0	\$315.52
12921	GOLD STAR FOODS INC.	190637	12/16/18	2565710	130-53100-0-00000-37000-47000-0	\$132.24
13191	PRODUCERS DAIRY FOODS	190647	12/16/18	21109826	130-53100-0-00000-37000-47000-0	\$945.25
13191	PRODUCERS DAIRY FOODS	190648	12/16/18	21112505	130-53100-0-00000-37000-47000-0	\$486.85
13191	PRODUCERS DAIRY FOODS	190649	12/16/18	21117813	130-53100-0-00000-37000-47000-0	\$570.88
13130	SYSCO FOOD SERVICES	190655	12/16/18	184816284	130-53100-0-00000-37000-47000-0	\$178.08
13130	SYSCO FOOD SERVICES	190656	12/16/18	184802054	130-53100-0-00000-37000-47000-0	\$1,963.99
13130	SYSCO FOOD SERVICES	190657	12/16/18	184816283	130-53100-0-00000-37000-47000-0	\$3,085.53
12650	VALLEY FOOD SERVICE	190667	12/16/18	358813	130-53100-0-00000-37000-47000-0	\$1,459.57
12650	VALLEY FOOD SERVICE	190668	12/16/18	359226	130-53100-0-00000-37000-47000-0	\$1,411.26
12324	TULE TRASH COMPANY	190666	12/16/18	8C100412 / 440196	130-53100-0-00000-81000-55000-0	\$717.00

130-Cafeteria Fund Total Expenditures: **\$14,080.62**

14266	ORAL E. MICHAM INC	190613	12/06/18	PAYMENT #18 MULT-PU	350-77110-0-00000-85000-62000-0	\$244,956.04
-------	--------------------	--------	----------	---------------------	---------------------------------	--------------

350-County School Facility Fund - New Construction **\$244,956.04**

**8. FINANCE: Action items:**

**8.2 Audit Report for Year Ended June 30, 2018**

**TIPTON ELEMENTARY  
SCHOOL DISTRICT  
COUNTY OF TULARE  
TIPTON, CALIFORNIA  
AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2018**

**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, 2018

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
<b>INTRODUCTORY SECTION</b>		
Table of Contents.....	i-ii	
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS .....</b>	<b>1</b>	
<b>FINANCIAL SECTION</b>		
Independent Auditors' Report .....	8	
<u>Basic Financial Statements:</u>		
Government-wide Financial Statements:		
Statement of Net Position .....	10	Exhibit A-1
Statement of Activities .....	11	Exhibit A-2
Fund Financial Statements:		
Balance Sheet – Governmental Funds .....	12	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	14	Exhibit A-4
Statement of Revenues, Expenditures and Changes in		
Fund Balances – Governmental Funds .....	15	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	17	Exhibit A-6
Statement of Fiduciary Net Position – Fiduciary Funds .....	18	Exhibit A-7
Notes to Financial Statements .....	19	
<b>REQUIRED SUPPLEMENTARY INFORMATION SECTION</b>		
<u>Budgetary Comparison Schedule:</u>		
General Fund.....	42	Exhibit B-1
Schedule of the District's Proportionate Share of the Net Pension Liability.....	43	Exhibit B-2
Schedule of the District's Pension Contributions.....	44	Exhibit B-3
Schedule of Changes in the Net OPEB Liability and Related Ratios .....	45	Exhibit B-4
<b>OTHER SUPPLEMENTARY INFORMATION SECTION</b>		
<u>Combining Statements as Supplementary Information:</u>		
Combining Balance Sheet – Non-Major Governmental Funds.....	46	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances – Non-Major Governmental Funds.....	47	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet – Non-Major Special Revenue Funds.....	48	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances – Non-Major Special Revenue Funds .....	49	Exhibit C-4
Capital Projects Funds:		
Combining Balance Sheet – Non-Major Capital Projects Funds.....	50	Exhibit C-5
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances – Non-Major Capital Projects Funds .....	51	Exhibit C-6

Tipton Elementary School District  
 Audit Report  
 For the Year Ended June 30, 2018

TABLE OF CONTENTS

Other Required Schedules as Supplementary Information:

Local Education Agency Organization Structure .....	52	Table D-1
Schedule of Average Daily Attendance .....	53	Table D-2
Schedule of Instructional Time .....	54	Table D-3
Schedule of Financial Trends and Analysis.....	55	Table D-4
Reconciliation of Annual Financial and Budget Report With Audited Financial Statements .....	56	Table D-5
Schedule of Charter Schools.....	57	Table D-6
Schedule of Expenditures of Federal Awards .....	58	Table D-7
Notes to Schedule of Expenditures of Federal Awards .....	59	

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 <i>Government Auditing Standards</i> .....	60
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance .....	62
Independent Auditors' Report on State Compliance .....	64

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs .....	67
Letter to Management .....	69
Summary Schedule of Prior Year Audit Findings .....	70



## **Management's Discussion and Analysis**

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2018**

**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, 2018. 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 \$6,687,719 at June 30, 2018. This was an increase of \$65,590 from the prior year.
- Overall revenues were \$7,792,648 which exceeded expenses of \$7,327,241 by \$465,407.
- Net Pension Liability has increased by \$689,139.
- Net Other Postemployment Benefit Liability has increased by \$443,350 due to the implementation of GASB Statement No. 75.

**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 governmental 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 reconciliation exhibits 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 \$6,687,719 at June 30, 2018. See Table 1.

**Table 1:  
Net Position**

	Governmental Activities		Total Percentage
	2018	2017	Change 2018-2017
<b>Assets:</b>			
Cash	\$ 3,983,853	\$ 6,396,279	-37.72%
Accounts Receivable	331,202	240,557	37.68%
Stores Inventories	1,072	1,072	0.00%
Capital Assets, Net of Accumulated Depreciation	14,086,704	10,008,356	40.75%
<b>TOTAL ASSETS</b>	<b>18,402,831</b>	<b>16,646,264</b>	<b>10.55%</b>
<b>Deferred Outflows of Resources:</b>			
Deferred Outflows of Resources - Pensions	1,914,371	1,173,753	63.10%
Deferred Outflows of Resources - OPEB	18,579	-	100.00%
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,932,950</b>	<b>1,173,753</b>	<b>64.68%</b>
<b>Liabilities:</b>			
Accounts Payable	532,937	522,935	1.91%
Unearned Revenue	134,051	80,443	66.64%
Net Pension Liability	6,155,805	5,466,666	12.61%
Net Other Postemployment Benefit Liability	528,086	84,736	523.21%
Short-Term Liabilities	106,025	95,442	11.09%
Long-Term Liabilities	5,928,892	4,804,619	23.40%
<b>TOTAL LIABILITIES</b>	<b>13,385,796</b>	<b>11,054,841</b>	<b>21.09%</b>
<b>Deferred Inflows of Resources:</b>			
Deferred Inflows of Resources - Pensions	258,856	143,047	80.96%
Deferred Inflows of Resources - OPEB	3,410	-	100.00%
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>262,266</b>	<b>143,047</b>	<b>83.34%</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	8,059,320	5,758,559	39.95%
Restricted	1,100,497	2,980,256	-63.07%
Unrestricted	(2,472,098)	(2,116,686)	16.79%
<b>TOTAL NET POSITION</b>	<b>\$ 6,687,719</b>	<b>\$ 6,622,129</b>	<b>0.99%</b>

**Changes in Net Position**

The District's total revenues were \$7,792,648. A majority of the revenue comes from the LCFF and property taxes (75.35%). Federal and state revenues for specific programs accounted for another 3.43% of total revenues.

The total cost of all programs and services was \$7,327,241. The District's expenses are predominately related to educating and caring for students (80.36%). Administrative activities accounted for just 7.61%. The remaining expenses were for plant services (maintenance and operations) and other outgo.

**Table 2:  
Changes in Net Position**

	Governmental Activities		Total Percentage
	2018	2017	Change 2018-2017
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 7,214	\$ 25,737	-71.97%
Operating Grants and Contributions	1,413,151	1,334,968	5.86%
Capital Grants and Contributions	13,129	17,347	-24.32%
General Revenues:			
LCFF Sources	5,871,842	5,697,595	3.06%
State Revenues	238,290	285,815	-16.63%
Local Revenues	249,022	221,211	12.57%
<b>TOTAL REVENUES</b>	<u>7,792,648</u>	<u>7,582,673</u>	2.77%
<b>Program Expenses:</b>			
Instruction	4,396,451	4,318,329	1.81%
Instruction-Related Services	615,766	711,360	-13.44%
Pupil Services	875,670	799,510	9.53%
General Administration	557,265	518,126	7.55%
Plant Services	611,344	547,467	11.67%
Other Outgo	145,042	30,343	378.01%
Interest on Long-Term Obligations	125,703	216,463	-41.93%
<b>TOTAL EXPENSES</b>	<u>7,327,241</u>	<u>7,141,598</u>	2.60%
Excess	465,407	441,075	5.52%
Prior Period Adjustment	(399,817)	-	-100.00%
<b>INCREASE IN NET POSITION</b>	<u>\$ 65,590</u>	<u>\$ 441,075</u>	-85.13%

## Governmental Activities

The cost of all governmental activities this year was \$7,327,241.

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 Change	Net (Expense) Revenue		Total Percentage Change
	2018	2017	2018-2017	2018	2017	2018-2017
Instruction	\$ 4,396,451	\$ 4,318,329	1.81%	\$ (3,764,389)	\$ (3,822,442)	-1.52%
Instruction-Related Service	615,766	711,360	-13.44%	(565,828)	(660,453)	-14.33%
Pupil Services	875,670	799,510	9.53%	(464,596)	(392,811)	18.27%
General Administration	557,265	518,126	7.55%	(522,042)	(481,899)	8.33%
Plant Services	611,344	547,467	11.67%	(324,125)	(177,082)	83.04%
Other Outgo	145,042	30,343	378.01%	(127,064)	(12,396)	925.04%
Interest on Long-Term Obligations	125,703	216,463	-41.93%	(125,703)	(216,463)	-41.93%
<b>TOTAL</b>	<u>\$ 7,327,241</u>	<u>\$ 7,141,598</u>	2.60%	<u>\$ (5,893,747)</u>	<u>\$ (5,763,546)</u>	2.26%

## 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 \$3,649,139, a decrease of \$2,385,391 from last year's ending fund balance of \$6,034,530. The decrease in fund balance is mainly due to the work in progress towards the new Multi-Purpose Facility.

### 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 June 12, 2018. 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, 2018, the District had invested \$18,935,896 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 financial statements.

**Table 4:**  
**Capital Assets**

	Governmental Activities		Total Percentage
	2018	2017	Change 2018-17
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	915,215	878,939	4.13%
Work in Progress	7,610,647	3,232,798	135.42%
Totals at Historical Cost	18,935,896	14,521,771	30.40%
Total Accumulated Depreciation	(4,849,192)	(4,513,415)	7.44%
<b>NET CAPITAL ASSETS</b>	<b>\$ 14,086,704</b>	<b>\$ 10,008,356</b>	<b>40.75%</b>

### Long-Term Debt

At year end, the District had \$6,034,917 in long term debt, consisting of General Obligation Bonds, the related Bond Premium, a capital lease, a Qualified Zone Academy Bond and Compensated Absences as shown in Table 5.

**Table 5:**  
**Long-Term Debt**

	Governmental Activities		Total Percentage
	2018	2017	Change 2018-2017
General Obligation Bonds	\$ 3,413,066	\$ 3,363,329	1.48%
Bond Premium	124,794	128,756	-3.08%
Capital Lease	1,178,800	-	100.00%
Qualified Zone Academy Bond	1,310,724	1,402,204	-6.52%
Compensated Absences	7,533	5,772	30.51%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 6,034,917</b>	<b>\$ 4,900,061</b>	<b>23.16%</b>

## **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 2018-19 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 2018-19 school year, with expectations to continue to increase in outlying years.
- The budget assumptions used to prepare the budget for 2018-19 included a 2% step and column increase for all units, a 2% increase in operating services as well as 3% 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  
Lindsay  
Hanford

CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • FAX (559) 625-1606  
E-mail: visalia@mgreencpas.com • Web Site: www.mgreencpas.com

## 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, 2018, 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, 2018, 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. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017* for the year ended June 30, 2018. 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 Tipton Elementary School District's proportionate share of the net pension liability, schedule of Tipton Elementary School District's pension contributions and schedule of changes in the net OPEB liability and related ratios on pages 1-7 and 42-45 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 schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2017-18 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 schedule of expenditures of federal awards and 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 schedule of expenditures of federal awards and 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 46 through 51 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 7, 2018, 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 solely 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 the effectiveness of Tipton Elementary School District's 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. Thomas and Company, LLP*

Visalia, California  
December 7, 2018

## **Basic Financial Statements**

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 3,981,053
Cash in Revolving Fund	2,800
Accounts Receivable	331,202
Stores Inventories	1,072
Capital Assets:	
Land	5,154
Land Improvements, Net	206,094
Buildings, Net	6,140,167
Equipment, Net	124,642
Work in Progress	7,610,647
Total Assets	<u>18,402,831</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Outflows of Resources - Pensions	1,914,371
Deferred Outflows of Resources - OPEB	18,579
Total Deferred Outflows of Resources	<u>1,932,950</u>
<b>LIABILITIES:</b>	
Accounts Payable	532,937
Unearned Revenue	134,051
Noncurrent Liabilities:	
Net Pension Liability	6,155,805
Net Other Postemployment Benefit Liability	528,086
Due within one year	96,822
Due in more than one year	5,938,095
Total Liabilities	<u>13,385,796</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	258,856
Deferred Inflows of Resources - OPEB	3,410
Total Deferred Inflows of Resources	<u>262,266</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	8,059,320
Restricted For:	
Debt Service	238,628
Capital Projects	246,099
Legally Restricted Programs	365,166
Specific Programs	250,604
Unrestricted	(2,472,098)
Total Net Position	<u>\$ 6,687,719</u>

The accompanying notes are an integral part of this statement.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>					
Governmental Activities:					
Instruction	\$ 4,396,451	\$ 264	\$ 618,669	\$ 13,129	\$ (3,764,389)
Instruction-Related Services	615,766	6	49,932	-	(565,828)
Pupil Services	875,670	1,523	409,551	-	(464,596)
General Administration	557,265	63	35,160	-	(522,042)
Plant Services	611,344	4,522	282,697	-	(324,125)
Other Outgo	145,042	836	17,142	-	(127,064)
Interest on Long-Term Obligations	125,703	-	-	-	(125,703)
Total Governmental Activities	<u>7,327,241</u>	<u>7,214</u>	<u>1,413,151</u>	<u>13,129</u>	<u>(5,893,747)</u>
Total Primary Government	<u>\$ 7,327,241</u>	<u>\$ 7,214</u>	<u>\$ 1,413,151</u>	<u>\$ 13,129</u>	<u>(5,893,747)</u>
General Revenues:					
LCFF Sources					5,871,842
State Revenues					238,290
Local Revenues					249,022
Total General Revenues					<u>6,359,154</u>
Change in Net Position					465,407
Net Position - Beginning					6,622,129
Prior Period Adjustment					(399,817)
Net Position - Ending					<u>\$ 6,687,719</u>

The accompanying notes are an integral part of this statement.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2018**

	General Fund	Building Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 3,002,264	\$ 400,461
Cash in Revolving Fund	2,500	-
Accounts Receivable	260,050	-
Due from Other Funds	17,721	-
Stores Inventories	-	-
Total Assets	<u>\$ 3,282,535</u>	<u>\$ 400,461</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ 119,153	\$ 160,995
Due to Other Funds	188,504	-
Unearned Revenue	133,016	-
Total Liabilities	<u>440,673</u>	<u>160,995</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	2,500	-
Stores Inventories	-	-
Restricted Fund Balances	365,166	239,466
Committed Fund Balances	-	-
Unassigned:		
Reserve for Economic Uncertainty	286,739	-
Other Unassigned	2,187,457	-
Total Fund Balance	<u>2,841,862</u>	<u>239,466</u>
Total Liabilities and Fund Balances	<u>\$ 3,282,535</u>	<u>\$ 400,461</u>

The accompanying notes are an integral part of this statement.

<u>County School Facilities Fund New Construction</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 64,385	\$ 513,943	\$ 3,981,053
-	300	2,800
-	71,152	331,202
188,692	427	206,840
-	1,072	1,072
<u>\$ 253,077</u>	<u>\$ 586,894</u>	<u>\$ 4,522,967</u>
\$ 251,983	\$ 806	\$ 532,937
-	18,336	206,840
-	1,035	134,051
<u>251,983</u>	<u>20,177</u>	<u>873,828</u>
-	300	2,800
-	1,072	1,072
1,094	493,399	1,099,125
-	71,946	71,946
-	-	286,739
-	-	2,187,457
<u>1,094</u>	<u>566,717</u>	<u>3,649,139</u>
<u>\$ 253,077</u>	<u>\$ 586,894</u>	<u>\$ 4,522,967</u>



This page is left blank intentionally.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2018**

Total fund balances - governmental funds balance sheet \$ 3,649,139

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	18,935,896
Accumulated depreciation	(4,849,192)

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	1,914,371
Deferred outflows of resources related to OPEB	18,579

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	(3,413,066)
Capital leases	(1,178,800)
Compensated absences	(7,533)
Net pension liability	(6,155,805)
Net other postemployment benefit liability	(528,086)
Qualified zone academy bonds (QZAB) payable	(1,310,724)
Deferred inflows of resources related to pensions	(258,856)
Deferred inflows of resources related to OPEB	(3,410)
Premiums are amortized over the life of the debt	(124,794)

Net position of governmental activities - Statement of Net Position \$ 6,687,719

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, 2018**

	<u>General Fund</u>	<u>Building Fund</u>
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 4,437,796	\$ -
Education Protection Account Funds	725,336	-
Local Sources	698,710	-
Federal Revenue	266,194	-
Other State Revenue	662,710	-
Other Local Revenue	198,628	7,320
Total Revenues	<u>6,989,374</u>	<u>7,320</u>
Expenditures:		
Current:		
Instruction	4,149,137	-
Instruction - Related Services	584,577	-
Pupil Services	295,187	-
General Administration	502,807	-
Plant Services	551,161	-
Other Outgo	39,984	105,058
Capital Outlay	44,015	1,184,342
Debt Service:		
Principal	91,480	-
Interest	20,520	9,083
Total Expenditures	<u>6,278,868</u>	<u>1,298,483</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>710,506</u>	<u>(1,291,163)</u>
Other Financing Sources (Uses):		
Transfers In	-	-
Transfers Out	(838,077)	-
Other Sources	-	1,178,800
Total Other Financing Sources (Uses)	<u>(838,077)</u>	<u>1,178,800</u>
Net Change in Fund Balance	(127,571)	(112,363)
Fund Balance, July 1	2,969,433	351,829
Fund Balance, June 30	<u>\$ 2,841,862</u>	<u>\$ 239,466</u>

The accompanying notes are an integral part of this statement.

County School Facilities Fund New Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 4,437,796
-	-	725,336
-	10,000	708,710
-	502,524	768,718
-	51,095	713,805
13,114	170,860	389,922
<u>13,114</u>	<u>734,479</u>	<u>7,744,287</u>
-	-	4,149,137
-	-	584,577
-	467,693	762,880
-	17,721	520,528
-	9,619	560,780
-	-	145,042
2,993,431	192,338	4,414,126
-	-	91,480
-	50,325	79,928
<u>2,993,431</u>	<u>737,696</u>	<u>11,308,478</u>
<u>(2,980,317)</u>	<u>(3,217)</u>	<u>(3,564,191)</u>
838,077	-	838,077
-	-	(838,077)
-	-	1,178,800
<u>838,077</u>	<u>-</u>	<u>1,178,800</u>
(2,142,240)	(3,217)	(2,385,391)
2,143,334	569,934	6,034,530
<u>\$ 1,094</u>	<u>\$ 566,717</u>	<u>\$ 3,649,139</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES -- GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Net change in fund balances - total governmental funds \$ (2,385,391)

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	4,414,125
Depreciation expense	(335,777)

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

Repayment of qualified zone academy bonds (QZAB) payable	91,480
--	--------

Expenses reported in the SOA that do not require the use of current financial resources are not reported as expenditures in the funds:

Accretion of interest on capital appreciation bonds	(49,737)
Compensated absences	(1,761)

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	3,962
--------------------------	-------

Proceeds of long-term debt are recognized as other sources in the funds but not as revenue in the SOA.	(1,178,800)
--	-------------

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.	(64,330)
--	----------

The net change in net other postemployment benefit liability, deferred outflows and deferred inflows are reported as OPEB expense in the SOA. OPEB contributions are reported as expenditures in the funds.	(28,364)
---	----------

Change in net position of governmental activities - Statement of Activities	\$ 465,407
---	------------

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2018**

	Agency Fund
	Student Body Fund
<b>ASSETS:</b>	
Cash on Hand and in Banks	\$ 49,625
Total Assets	<u>49,625</u>
<b>LIABILITIES:</b>	
Due to Student Groups	<u>49,625</u>
Total Liabilities	<u>49,625</u>
<b>NET POSITION:</b>	
Total Net Position	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

**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, capital leases and certificates of participation.

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 state apportionments that are committed for deferred maintenance purposes.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

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 FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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, 2018.

Stores Inventories and Prepaid Expenditures

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.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

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 FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

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 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 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 (revenue) 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.

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 State Teachers' Retirement System (CalSTRS) Schools Pool Cost-Sharing Multiple-Employer Plan and California Public Employees' Retirement System (CalPERS) Schools Pool Cost-Sharing Multiple-Employer Plan and additions to/deductions from the CalSTRS and CalPERS Plans' fiduciary net positions have been determined on the same basis as they are reported by the CalSTRS Financial Office and CalPERS 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. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

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.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

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.

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 assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position, net 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 its 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.

TIPTON ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

New Accounting Principles

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2018. The statements contained herein reflect the change in financial reporting and presentation.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). The provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2018. The statements contained herein reflect the change in financial reporting and presentation.

The following is a summary of the upcoming GASB Statements that may have an impact on the District's future reporting:

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

In April 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In April 2018, the GASB issued Statement No. 90, *Majority Equity Interest – an amendment of GASB Statements No. 14 and No. 61*. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

**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 Non-major 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

**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 (\$49,625 as of June 30, 2018) and in the revolving fund (\$2,800) are fully insured or collateralized.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2018, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	3,981,053
Cash in Revolving Fund		2,800
Fiduciary Funds:		
Cash on Hand and in Banks		49,625
Total	\$	<u>4,033,478</u>

Cash and investments as of June 30, 2018, consist of the following:

Cash in County Treasury	\$	3,981,053
Deposits with Financial Institutions		52,425
Total	\$	<u>4,033,478</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, 2018.

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, 2018.

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, 2018.

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, 2018.

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.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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 4 - Accounts Receivable

Accounts receivable as of June 30, 2018, consist of the following:

	General Fund	Other Governmental Funds	Totals
Federal Government:			
Federal Programs	\$ 178,010	\$ 64,374	\$ 242,384
State Government:			
After School Education & Safety Program	42,330	-	42,330
Lottery	13,024	-	13,024
Lottery - Instructional Materials	12,439	-	12,439
Child Nutrition Program	-	5,078	5,078
Total State Government	67,793	5,078	72,871
Other Local	14,247	1,700	15,947
Totals	\$ 260,050	\$ 71,152	\$ 331,202

NOTE 5 - Capital Assets

Capital asset activity for the year ended June 30, 2018, 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	3,232,798	4,377,849	-	7,610,647
Total capital assets not being depreciated	3,237,952	4,377,849	-	7,615,801
Capital assets being depreciated:				
Land improvements	594,847	-	-	594,847
Buildings and Improvements	9,810,033	-	-	9,810,033
Equipment	878,939	36,276	-	915,215
Total capital assets being depreciated	11,283,819	36,276	-	11,320,095
Less accumulated depreciation for:				
Land improvements	(371,189)	(17,564)	-	(388,753)
Buildings and Improvements	(3,392,806)	(277,060)	-	(3,669,866)
Equipment	(749,420)	(41,153)	-	(790,573)
Total accumulated depreciation	(4,513,415)	(335,777)	-	(4,849,192)
Total capital assets being depreciated, net	6,770,404	(299,501)	-	6,470,903
Governmental activities capital assets, net	\$ 10,008,356	\$ 4,078,348	\$ -	\$ 14,086,704

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Depreciation was charged to functions as follows:

Instruction	\$	238,374
Pupil Services		66,043
General Administration		12,689
Plant Services		18,671
Total	\$	<u>335,777</u>

**NOTE 6 - Interfund Balances and Activities**

**Due To and From Other Funds**

Balances due to and from other funds at June 30, 2018, consisted of the following:

<u>Due to Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Other Governmental Funds	\$ 17,721	Indirect costs
County School Facilities Fund - New Construction	Other Governmental Funds	615	Reimbursement
County School Facilities Fund - New Construction	General Fund	188,077	Construction project
Other Governmental Funds	General Fund	427	OPEB costs
	Total	<u>\$ 206,840</u>	

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

**Transfers To and From Other Funds**

Transfers to and from other funds during the year ended June 30, 2018, 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	<u>\$ 838,077</u>	Contribution



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

**NOTE 7 - 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, 2018, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<b><u>Governmental activities:</u></b>					
<b>General Obligation Bonds:</b>					
Current Interest	\$ 2,225,000	\$ -	\$ -	\$ 2,225,000	\$ -
Capital Appreciation	1,138,329	49,737	-	1,188,066	-
Bond Premium	128,756	-	3,962	124,794	3,962
Qualified Zone Academy Bond Program	1,402,204	-	91,480	1,310,724	92,860
Capital Leases	-	1,178,800	-	1,178,800	-
Compensated Absences *	5,772	1,761	-	7,533	-
<b>Total governmental activities</b>	<b>\$ 4,900,061</b>	<b>\$ 1,230,298</b>	<b>\$ 95,442</b>	<b>\$ 6,034,917</b>	<b>\$ 96,822</b>

\*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 long-term obligations 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
Capital Lease	Governmental	Building Fund
Qualified Zone Academy Bond Program	Governmental	General Fund
Compensated Absences	Governmental	General and Cafeteria Funds

**General Obligation Bonds**

General obligation bonds were 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.

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 \$3,297,500. 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, 2017. The final maturity date is August 1, 2049. Capital appreciation bonds shall accrete in value daily over the term to their maturity compounded semi-annually on each February 1 and August 1, commencing February 1, 2017. 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, 2018 was \$3,962. 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.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

The outstanding General Obligation Bond debt of the District as of June 30, 2018, is as follows:

Issue Date	Maturity Date	Interest Rate %	Original Issue	Bonds Outstanding July 1, 2017	Accreted/ Issued	Redeemed	Bonds Outstanding June 30, 2018
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	1,138,329	49,737	-	1,188,066
2014	Bond Premium		134,699	128,756	-	3,962	124,794
<b>Totals</b>			<b>\$ 3,432,199</b>	<b>\$ 3,492,085</b>	<b>\$ 49,737</b>	<b>\$ 3,962</b>	<b>\$ 3,537,860</b>

The annual requirements to amortize General Obligation Bonds payable outstanding as of June 30, 2018, are as follows:

Current Interest, 2014 Bonds, Series A

Year Ending June 30,	Principal	Interest	Total	Bond Premium
2019	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2020	-	100,650	100,650	3,962
2021	-	100,650	100,650	3,962
2022	-	100,650	100,650	3,962
2023	-	100,650	100,650	3,962
2024-2028	-	503,250	503,250	19,809
2029-2033	-	503,250	503,250	19,809
2034-2038	-	503,250	503,250	19,809
2039-2043	430,000	482,000	912,000	19,809
2044-2048	1,285,000	246,325	1,531,325	19,809
2049-2050	510,000	19,000	529,000	5,939
<b>Totals</b>	<b>\$ 2,225,000</b>	<b>\$ 2,760,325</b>	<b>\$ 4,985,325</b>	<b>\$ 124,794</b>

Capital Appreciation, 2014 Bonds, Series A

Year Ending June 30,	Accreted Value of Obligation	Unaccreted Interest	Total Final Maturity
2019	\$ -	\$ -	\$ -
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	52,802	7,198	60,000
2024-2028	290,084	89,916	380,000
2029-2033	318,956	236,044	555,000
2034-2038	326,823	428,177	755,000
2038-2041	199,401	370,599	570,000
<b>Totals</b>	<b>\$ 1,188,066</b>	<b>\$ 1,131,934</b>	<b>\$ 2,320,000</b>

Capital Appreciation Bonds are accretive. Bond interest accumulates in the initial years and will be repaid in later years.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Total All Bonds

Year Ending June 30,	Principal	Interest	Total	Bond Premium
2019	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2020	-	100,650	100,650	3,962
2021	-	100,650	100,650	3,962
2022	-	100,650	100,650	3,962
2023	52,802	107,848	160,650	3,962
2024-2028	290,084	593,166	883,250	19,809
2029-2033	318,956	739,294	1,058,250	19,809
2034-2038	326,823	931,427	1,258,250	19,809
2039-2043	629,401	852,599	1,482,000	19,809
2044-2048	1,285,000	246,325	1,531,325	19,809
2049-2050	510,000	19,000	529,000	5,939
Totals	<u>\$ 3,413,066</u>	<u>\$ 3,892,259</u>	<u>\$ 7,305,325</u>	<u>\$ 124,794</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, 2018.

Future commitments for the QZAB payments as of June 30, 2018, are as follows:

Year Ending June 30,	Principal	Interest	Total
2019	\$ 92,860	\$ 19,140	\$ 112,000
2020	82,238	17,762	100,000
2021	71,366	16,634	88,000
2022	72,442	15,558	88,000
2023	73,535	14,465	88,000
2024-2028	504,780	52,447	557,227
2029-2032	413,503	11,724	425,227
Totals	<u>\$ 1,310,724</u>	<u>\$ 147,730</u>	<u>\$ 1,458,454</u>

Capital Lease

The District entered into a capital lease with Local Facilities Finance Corporation for the acquisition, construction and installation of capital improvements to the District's property with a total capitalized valued at \$1,178,800. The agreement was executed on February 1, 2018 and calls for variable annual payments including interest at 3.65%. The capital improvements under this lease are included in work in progress at June 30, 2018.

Future commitments for capital lease payments as of June 30, 2018, are as follows:

Year Ending June 30,	Principal	Interest	Total
2019	\$ -	\$ 43,026	\$ 43,026
2020	20,000	43,026	63,026
2021	46,700	42,296	88,996
2022	48,400	40,591	88,991
2023	50,100	38,825	88,925
2024-2028	279,500	165,312	444,812
2029-2033	334,200	110,453	444,653
2034-2038	399,900	44,837	444,737
Totals	<u>\$ 1,178,800</u>	<u>\$ 528,366</u>	<u>\$ 1,707,166</u>

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2018, are as follows:

Year Ending June 30,	Principal	Interest	Total	Premium
2019	\$ 92,860	\$ 162,816	\$ 255,676	\$ 3,962
2020	102,238	161,438	263,676	3,962
2021	118,066	159,580	277,646	3,962
2022	120,842	156,799	277,641	3,962
2023	176,437	161,138	337,575	3,962
2024-2028	1,074,364	810,925	1,885,289	19,809
2029-2033	1,066,659	861,471	1,928,130	19,809
2034-2038	726,723	976,264	1,702,987	19,809
2039-2043	629,401	852,599	1,482,000	19,809
2044-2048	1,285,000	246,325	1,531,325	19,809
2049-2050	510,000	19,000	529,000	5,939
<b>Totals</b>	<b>\$ 5,902,590</b>	<b>\$ 4,568,355</b>	<b>\$ 10,470,945</b>	<b>\$ 124,794</b>

NOTE 8 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2018, are as follows:

	General Fund	Building Fund	County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>					
Revolving Cash	\$ 2,500	\$ -	\$ -	\$ 300	\$ 2,800
Stores Inventories	-	-	-	1,072	1,072
<b>Total Nonspendable</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>1,372</b>	<b>3,872</b>
<b>Restricted:</b>					
California Clean Energy Jobs Act	225,823	-	-	-	225,823
Lottery - Instructional Materials	119,966	-	-	-	119,966
Medi-Cal Billing Option	13,875	-	-	-	13,875
Other Educational Purposes	5,502	-	-	-	5,502
Capital Projects	-	239,466	-	-	239,466
State School Facilities Projects	-	-	1,094	1,009	2,103
Child Nutrition Program	-	-	-	249,232	249,232
Debt Service	-	-	-	238,628	238,628
Developer Fees	-	-	-	4,530	4,530
<b>Total Restricted</b>	<b>365,166</b>	<b>239,466</b>	<b>1,094</b>	<b>493,399</b>	<b>1,099,125</b>
<b>Committed:</b>					
Deferred Maintenance	-	-	-	71,946	71,946
<b>Unassigned:</b>					
Reserve for Economic Uncertainty	286,739	-	-	-	286,739
Other Unassigned	2,187,457	-	-	-	2,187,457
<b>Total Unassigned</b>	<b>2,474,196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,474,196</b>
<b>Total Fund Balances</b>	<b>\$ 2,841,862</b>	<b>\$ 239,466</b>	<b>\$ 1,094</b>	<b>\$ 566,717</b>	<b>\$ 3,649,139</b>

The government-wide statement of net position reports \$1,100,497 of restricted net position, which is not restricted by enabling legislation.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

**NOTE 9 - 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 educational 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 educational agency employees and their covered dependents and to minimize the total cost of annual medical insurance of their respective member organizations.

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 10 - 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.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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 50-63; 2% at age 62 for those hired after January 1, 2013 with benefit factors ranging from 1% - 2.418% 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.

The Plans' provisions and benefits in effect at June 30, 2018 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	50-60	55-62	50-63	52-67
Monthly benefits, as a % of eligible compensation	2.0% - 2.4%	2.0% - 2.4% *	1.1%-2.5%	1.0% - 2.418% *
Required Employee Contribution Rates	10.25%	9.205%	7.00%	6.50%
Required Employer Contribution Rates	14.43%	14.43%	15.531%	15.531%
Required State Contribution Rates	9.328% **	9.328% **	-	-

\* 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.

\*\*This rate does not include the \$72 million reduction in accordance with 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, 2018, are presented above and the contributions to the pension plan from the District were \$545,469.

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 9.328% of salaries creditable to CalSTRS for the year ended 2015-16. The amount contributed by the State on behalf of the District was \$200,933 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 \$249,294. These on behalf payments meet the criteria of a special funding situation.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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, 2018, are presented on the previous page and the contributions to the pension plan from the District were \$176,122.

Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, 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	\$ 4,186,310	\$ 1,969,495
State's proportionate share of the net pension liability associated with the District	2,476,605	-
Total net pension liability	<u>\$ 6,662,915</u>	<u>\$ 1,969,495</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, 2017, 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, 2016, rolled forward to June 30, 2017 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, 2017 to its proportionate share at June 30, 2016, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2017	0.00453%	0.00825%
Proportionate share at June 30, 2016	<u>0.00473%</u>	<u>0.00830%</u>
Change - increase (decrease)	<u>(0.00020%)</u>	<u>(0.00005%)</u>

For the year ended June 30, 2018, the District recognized pension expense of \$787,402 and revenue of \$249,294 for support provided by the State. At June 30, 2018, 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	\$ 70,559	\$ 57,535
Changes of assumptions	1,040,050	-
Net difference between projected and actual earnings on pension plan investments	68,131	111,493
Changes in proportion and differences between District contributions and proportionate share of contributions	14,040	89,828
District contributions subsequent to the measurement date	<u>721,591</u>	<u>-</u>
Total	<u>\$ 1,914,371</u>	<u>\$ 258,856</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

\$721,591 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, 2019. 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>
2019	\$ 140,140
2020	374,086
2021	253,088
2022	(24,005)
2023	80,754
Thereafter	109,861
Total	<u>\$ 933,924</u>

Actuarial Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry Age Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.75%
Payroll Growth	3.50%	3.00%
Salary increases	Varies by Entry Age and Service for both CalSTRS & CalPERS	
Experience Study	7/1/2010-6/30/2015	7/1/1996-6/30/2011
Investment Rate of Return	7.10% (1)	7.50%
Post Retirement Benefit Increase	2.00% per year on a Simple basis and an 85% Purchasing Power Level	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Net of pension plan investment expenses, including inflation, but gross of administrative expenses

CalSTRS' mortality assumptions are based on the July 1, 2010 through June 30, 2015 experience study. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued 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.

CalSTRS uses the long-term expected rate of return on pension plan investments. It 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. The actuarial investment rate of return assumption was adopted by the board in 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class are summarized in the next table.



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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 on the previous page and adjusted to account for assumed administrative expenses.

The tables below reflect long-term expected real rates of return by asset class, as follows:

Asset Class	CalSTRS		CalPERS		
	Assumed Asset Allocation	Long-term *	Assumed Asset Allocation	Real (1)	Real (2)
		Expected Real Rate of Return		Return Years 1-10	Return Years 11+
Global Equity	47%	6.30%	47%	4.90%	5.38%
Fixed Income	12%	0.30%	19%	0.80%	2.27%
Private Equity	13%	9.30%	12%	6.60%	6.63%
Real Estate	13%	5.20%	11%	2.80%	5.21%
Inflation Sensitive Assets	4%	3.80%	6%	0.60%	1.39%
Infrastructure & Forestland	0%	0.00%	3%	3.90%	5.36%
Cash/Liquidity	2%	-1.00%	2%	-0.40%	-0.90%
Absolute Return/Risk Mitigating Strategies	9%	2.90%	0%	0.00%	0.00%

\* 20-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 7.1% and 7.15%, 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 (7.1%) 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	6.10%	6.15%
Net Pension Liability	\$ 6,146,829	\$ 2,897,755
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 4,186,310	\$ 1,969,495
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 2,595,212	\$ 1,199,422

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

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

As of the June 30, 2017 measurement date, the assumptions used changed as a result of the actuarial experience study for the period starting July 1, 2010 and ending June 30, 2015. The assumption changes were to price inflation, wage growth, discount rate and the mortality tables.

There were no changes in actuarial methods and assumptions that materially impacted the June 30, 2016 measurement date outside of the usual year-to-year asset, liability and payroll experience.

There were no changes in actuarial methods and assumptions that materially impacted the June 30, 2015 measurement date outside of the usual year-to-year asset, liability and payroll experience.

CalPERS

As of the June 30, 2017 measurement date, the accounting discount rate reduced from 7.65 percent to 7.15 percent.

There were no changes in actuarial methods or assumptions used for the June 30, 2016 measurement date.

As of the June 30, 2015 measurement date, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

Pension Plan Fiduciary Net Position

The plans' fiduciary net position has been determined on the same basis as that used by the plan. 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 11 - Postemployment Benefits Other Than Pension Benefits (OPEB)

Plan Description

The District provides a self-funded, single employer, defined benefit other postemployment 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 program is intended to offer a comprehensive coverage of most medical with prescription drugs, dental and vision benefits. Authority to establish and amend the benefit terms of the plan may be amended by the District.

Benefits Provided

As established by board policy, the plan covers certificated or certificated management 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. Classified and classified management employees who work at least six hours a day are eligible to receive District-paid benefits on or after completing 20 years of service. Benefits are paid for the lesser of 5 years or until they attain the age of 65 and to obtain coverage, retirees must self-pay any excess of the SISC 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 9 to provide health coverage.

TIPTON ELEMENTARY SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2018

Employees Covered by Benefit Terms

At June 30, 2018, the following retirees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	68
Total number of participants	<u>69</u>

Contributions

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. 74 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. The District contributed \$18,390 to the Plan for the year ended June 30, 2018.

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The District's net OPEB liability of \$528,086 was measured as of June 30, 2017 and was determined by an actuarial valuation as of that date. Changes in net OPEB liability are as follows:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2017, restated	\$ 570,135	\$ 73,097	\$ 497,038
Changes recognized for measurement period:			
Service cost	18,343	-	18,343
Interest	33,839	-	33,839
Benefit payments	(12,485)	(12,485)	-
Contributions - employer	-	12,485	(12,485)
Net investment income	-	8,724	(8,724)
Administrative expense	-	(75)	75
Net changes	<u>39,697</u>	<u>8,649</u>	<u>31,048</u>
Balances at June 30, 2018	<u>\$ 609,832</u>	<u>\$ 81,746</u>	<u>\$ 528,086</u>

For the year ended June 30, 2018, the District recognized OPEB expense of \$46,943. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	3,410
District contributions subsequent to the measurement date	<u>18,579</u>	<u>-</u>
Total	<u>\$ 18,579</u>	<u>\$ 3,410</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

\$18,579 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2019. The other amounts reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense, as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2019	\$ (853)
2020	(853)
2021	(853)
2022	(851)
<b>Total</b>	<b>\$ (3,410)</b>

Actuarial Methods and Assumptions

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation Date	June 30, 2017
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry Age, Level Percent of Pay
<b>Actuarial Assumptions:</b>	
Investment Return/Discount Rate (1)	6.00%
Projected Salary Increase	3.00%
Healthcare Cost Trend Rates	6% for 2017; 5.00% for 2018 and later years
Retiree's Share of Costs	Excess of the \$2,000 annual contribution limit

(1) The discount rate was based on the long-term expected rate of return on OPEB plan investments.

Mortality rates were based on the RP-2014 Employee and Health Annuitant Mortality tables, without projection. These tables are developed and released by the Society of Actuaries' Retirement Plans Experience Committee.

The actuarial assumptions used in the June 30, 2017 valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the District. Retirement rates are based on recent District retirement patterns. Healthcare trend rates are based on recent District experience and knowledge of the healthcare enrollment. Pre-retirement turnover rates are based on the Croker-Sarason Table T-5 less mortality.

Discount Rate and Investment Rate

The long-term expected rate of return on 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 plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or more than the target rate of return of 6.00%.

The investment objective for SISC GASB 45 Trust is one of moderate growth. The asset allocation percentages as of June 30, 2017, for SISC GASB 45 Trust are listed below:

	<u>Asset Allocation</u>		
	<u>Mutual Funds - Fixed Income</u>	<u>Mutual Funds - Equity</u>	<u>Other</u>
Actual	20%	68%	12%

Rate of return

For the year ended June 30, 2017, the annual money-weighted rate of return on investments, net of investment expense, was 12.05%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB 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 discount rate:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ 599,197	\$ 528,086	\$ 465,230

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease 5.00%	Current Healthcare Cost Trend Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ 456,758	\$ 528,086	\$ 611,753

Summary of Changes of Benefits or Assumptions

There were no changes to benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2018.

NOTE 12 - 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.

NOTE 13 - Prior Period Adjustment

An adjustment to prior year net position within the Statement of Activities in the amount of \$399,817, represents an understatement of the net OPEB liability, a result of implementation of GASB Statement 75.

## **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.

**IPTON ELEMENTARY SCHOOL DISTRICT**

EXHIBIT B-1

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>LCFF Sources:</b>				
State Apportionment or State Aid	\$ 4,489,970	\$ 4,437,796	\$ 4,437,796	\$ -
Education Protection Account Funds	654,651	725,336	725,336	-
Local Sources	638,666	698,710	698,710	-
Federal Revenue	214,450	313,898	266,194	(47,704)
Other State Revenue	419,291	566,108	662,710	96,602
Other Local Revenue	95,782	121,094	198,628	77,534
<b>Total Revenues</b>	<u>6,512,810</u>	<u>6,862,942</u>	<u>6,989,374</u>	<u>126,432</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Certificated Salaries	2,589,086	2,613,674	2,494,943	118,731
Classified Salaries	921,892	1,050,419	1,026,567	23,852
Employee Benefits	1,656,219	1,749,779	1,749,779	-
Books And Supplies	347,471	433,602	286,195	147,407
Services And Other Operating Expenditures	836,914	822,267	543,106	279,161
Other Outgo	30,850	40,000	39,984	16
Direct Support/Indirect Costs	(19,335)	(26,903)	(17,721)	(9,182)
Capital Outlay	20,000	193,337	44,015	149,322
<b>Debt Service:</b>				
Principal	114,423	114,592	91,480	23,112
Interest	21,202	21,202	20,520	682
<b>Total Expenditures</b>	<u>6,518,722</u>	<u>7,011,969</u>	<u>6,278,868</u>	<u>733,101</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(5,912)</u>	<u>(149,027)</u>	<u>710,506</u>	<u>859,533</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(450,000)	(838,077)	(838,077)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(450,000)</u>	<u>(838,077)</u>	<u>(838,077)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(455,912)</u>	<u>(987,104)</u>	<u>(127,571)</u>	<u>859,533</u>
<b>Fund Balance, July 1</b>	<u>2,969,433</u>	<u>2,969,433</u>	<u>2,969,433</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ 2,513,521</u>	<u>\$ 1,982,329</u>	<u>\$ 2,841,862</u>	<u>\$ 859,533</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**

EXHIBIT B-2

**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
<b>California State Teachers' Retirement System:</b>							
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%
6/30/2016	0.00473%	\$ 3,827,408	\$ 2,179,196	\$ 6,006,604	\$ 2,355,862	162.46%	70.04%
6/30/2017	0.00453%	\$ 4,186,310	\$ 2,476,605	\$ 6,662,915	\$ 2,417,557	173.16%	69.46%
<b>California Public Employees' Retirement System:</b>							
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%
6/30/2016	0.00830%	\$ 1,639,255	\$ -	\$ 1,639,255	\$ 1,002,566	163.51%	73.90%
6/30/2017	0.00825%	\$ 1,969,495	\$ -	\$ 1,969,495	\$ 977,088	201.57%	71.87%

\*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 four years are presented because ten year data is not yet available.

**Notes to the Schedule**

**Change of Assumptions**

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
<b>California State Teachers' Retirement System:</b>						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
<b>California Public Employees' Retirement System:</b>						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65%(3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65%(3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15%(3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%

(1) Varies on entry age and service

(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses

(3) Excludes reduction of pension plan administrative expenses

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 five year period, and amortizes all experience gains and losses over a fixed 30 year period.



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST 10 FISCAL YEARS\***

EXHIBIT B-3

<u>Fiscal Year End</u>	<u>Statutorily Required Contribution</u>	<u>Contribution in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Employee Payroll</u>	<u>Contribution as a Percentage of Covered Employee Payroll</u>
California State Teachers' Retirement System:					
6/30/2015	\$ 202,450	\$ 202,450	\$ -	\$ 2,279,842	8.88%
6/30/2016	\$ 252,784	\$ 252,784	\$ -	\$ 2,355,862	10.73%
6/30/2017	\$ 304,129	\$ 304,129	\$ -	\$ 2,417,557	12.58%
6/30/2018	\$ 545,469	\$ 545,469	\$ -	\$ 3,780,104	14.43%
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%
6/30/2017	\$ 135,698	\$ 135,698	\$ -	\$ 977,088	13.888%
6/30/2018	\$ 176,122	\$ 176,122	\$ -	\$ 1,134,003	15.531%

\*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 four years are presented because ten year data is not yet available.

**Notes to the Schedule**

**Change of Assumptions**

<u>Measurement Date</u>	<u>Discount Rate</u>	<u>Inflation</u>	<u>Payroll Growth</u>	<u>Projected Salary Increase (1)</u>	<u>Experience Study</u>	<u>Investment Rate of Return</u>
California State Teachers' Retirement System:						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
California Public Employees' Retirement System:						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65%(3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65%(3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15%(3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%

(1) Varies on entry age and service

(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses

(3) Excludes reduction of pension plan administrative expenses

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 five year period, and amortizes all experience gains and losses over a fixed 30 year period.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS\***

EXHIBIT B-4

Measurement Date	June 30, 2017
Total OPEB liability:	
Service cost	\$ 18,343
Interest	33,839
Benefit payments	(12,485)
Net change in total OPEB liability	39,697
Total OPEB liability - beginning	570,135
Total OPEB liability - ending (a)	\$ 609,832
Plan Fiduciary Net Position	
Contributions - employer	\$ 12,485
Net investment income	8,724
Administrative expense	(75)
Benefit payments	(12,485)
Net change in plan fiduciary net position	8,649
Plan fiduciary net position - beginning	73,097
Plan fiduciary net position - ending (b)	\$ 81,746
Net OPEB liability - ending (a)-(b)	\$ 528,086
Plan fiduciary net position as a percentage of the total OPEB liability	13.40%
Covered-employee payroll	\$ 3,547,118
Net OPEB liability as a percentage of covered-employee payroll	14.89%

\*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 one year is presented because ten year data is not yet available.

**Notes to the Schedule**

The actuarial methods and assumptions used to calculate the net OPEB liability are described in Note 11 to the financial statements.

**Change of Assumptions**

There were no changes in actuarial methods or assumptions used for the June 30, 2017 measurement date. There were no changes that materially impacted the June 30, 2017 actuarial valuation outside of the usual year-to-year asset, liability and payroll increases.

## **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, 2018**

	Special Revenue Funds	Debt Service Fund <u>Bond Interest &amp; Redemption</u>	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 269,776	\$ 238,628	\$ 5,539	\$ 513,943
Cash in Revolving Fund	300	-	-	300
Accounts Receivable	71,152	-	-	71,152
Due from Other Funds	427	-	-	427
Stores Inventories	1,072	-	-	1,072
<b>Total Assets</b>	<u>\$ 342,727</u>	<u>\$ 238,628</u>	<u>\$ 5,539</u>	<u>\$ 586,894</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 806	\$ -	\$ -	\$ 806
Due to Other Funds	18,336	-	-	18,336
Unearned Revenue	1,035	-	-	1,035
<b>Total Liabilities</b>	<u>20,177</u>	<u>-</u>	<u>-</u>	<u>20,177</u>
<b>Fund Balance:</b>				
<b>Nonspendable Fund Balances:</b>				
Revolving Cash	300	-	-	300
Stores Inventories	1,072	-	-	1,072
Restricted Fund Balances	249,232	238,628	5,539	493,399
Committed Fund Balances	71,946	-	-	71,946
<b>Total Fund Balance</b>	<u>322,550</u>	<u>238,628</u>	<u>5,539</u>	<u>566,717</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 342,727</u>	<u>\$ 238,628</u>	<u>\$ 5,539</u>	<u>\$ 586,894</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Special Revenue Funds	Debt Service Fund <u>Bond Interest &amp; Redemption</u>	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
LCFF Sources:				
Local Sources	\$ 10,000	\$ -	\$ -	\$ 10,000
Federal Revenue	502,524	-	-	502,524
Other State Revenue	50,748	347	-	51,095
Other Local Revenue	18,644	146,431	5,785	170,860
Total Revenues	<u>581,916</u>	<u>146,778</u>	<u>5,785</u>	<u>734,479</u>
<b>Expenditures:</b>				
Current:				
Pupil Services	467,693	-	-	467,693
General Administration	17,721	-	-	17,721
Plant Services	9,619	-	-	9,619
Capital Outlay	144,720	-	47,618	192,338
Debt Service:				
Interest	-	50,325	-	50,325
Total Expenditures	<u>639,753</u>	<u>50,325</u>	<u>47,618</u>	<u>737,696</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,837)</u>	<u>96,453</u>	<u>(41,833)</u>	<u>(3,217)</u>
Net Change in Fund Balance	(57,837)	96,453	(41,833)	(3,217)
Fund Balance, July 1	380,387	142,175	47,372	569,934
Fund Balance, June 30	<u>\$ 322,550</u>	<u>\$ 238,628</u>	<u>\$ 5,539</u>	<u>\$ 566,717</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**JUNE 30, 2018**

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS:</b>			
Cash in County Treasury	\$ 197,830	\$ 71,946	\$ 269,776
Cash in Revolving Fund	300	-	300
Accounts Receivable	71,152	-	71,152
Due from Other Funds	427	-	427
Stores Inventories	1,072	-	1,072
Total Assets	<u>\$ 270,781</u>	<u>\$ 71,946</u>	<u>\$ 342,727</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 806	\$ -	\$ 806
Due to Other Funds	18,336	-	18,336
Unearned Revenue	1,035	-	1,035
Total Liabilities	<u>20,177</u>	<u>-</u>	<u>20,177</u>
<b>Fund Balance:</b>			
<b>Nonspendable Fund Balances:</b>			
Revolving Cash	300	-	300
Stores Inventories	1,072	-	1,072
Restricted Fund Balances	249,232	-	249,232
Committed Fund Balances	-	71,946	71,946
Total Fund Balance	<u>250,604</u>	<u>71,946</u>	<u>322,550</u>
Total Liabilities and Fund Balances	<u>\$ 270,781</u>	<u>\$ 71,946</u>	<u>\$ 342,727</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, 2018

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
<b>Revenues:</b>			
LCFF Sources:			
Local Sources	\$ -	\$ 10,000	\$ 10,000
Federal Revenue	502,524	-	502,524
Other State Revenue	50,748	-	50,748
Other Local Revenue	18,603	41	18,644
Total Revenues	<u>571,875</u>	<u>10,041</u>	<u>581,916</u>
<b>Expenditures:</b>			
Current:			
Pupil Services	467,693	-	467,693
General Administration	17,721	-	17,721
Plant Services	9,619	-	9,619
Capital Outlay	144,720	-	144,720
Total Expenditures	<u>639,753</u>	<u>-</u>	<u>639,753</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(67,878)</u>	<u>10,041</u>	<u>(57,837)</u>
Net Change in Fund Balance	(67,878)	10,041	(57,837)
Fund Balance, July 1	318,482	61,905	380,387
Fund Balance, June 30	<u>\$ 250,604</u>	<u>\$ 71,946</u>	<u>\$ 322,550</u>

**FIPTON ELEMENTARY SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**JUNE 30, 2018**

	Capital Facilities Fund	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS:</b>			
Cash in County Treasury	\$ 4,530	\$ 1,009	\$ 5,539
Total Assets	<u>\$ 4,530</u>	<u>\$ 1,009</u>	<u>\$ 5,539</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance:</b>			
Restricted Fund Balances	4,530	1,009	5,539
Total Fund Balance	<u>4,530</u>	<u>1,009</u>	<u>5,539</u>
Total Liabilities and Fund Balances	<u>\$ 4,530</u>	<u>\$ 1,009</u>	<u>\$ 5,539</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, 2018**

	Capital Facilities Fund	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
Other Local Revenue	\$ 5,770	\$ 15	\$ 5,785
Total Revenues	<u>5,770</u>	<u>15</u>	<u>5,785</u>
Expenditures:			
Current:			
Capital Outlay	47,618	-	47,618
Total Expenditures	<u>47,618</u>	<u>-</u>	<u>47,618</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(41,848)</u>	<u>15</u>	<u>(41,833)</u>
Net Change in Fund Balance	(41,848)	15	(41,833)
Fund Balance, July 1	46,378	994	47,372
Fund Balance, June 30	<u>\$ 4,530</u>	<u>\$ 1,009</u>	<u>\$ 5,539</u>

TIPTON ELEMENTARY SCHOOL DISTRICT  
 LOCAL EDUCATION AGENCY  
 ORGANIZATION STRUCTURE  
 JUNE 30, 2018

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
Greg Rice	President	Four year term expires 12/2018
Iva Sousa	Clerk	Four year term expires 12/2018
John Cardoza	Member	Four year term expires 12/2018
Shelley Heeger	Member	Four year term expires 12/2020
Fernando Cunha	Member	Ten month term expires 12/2018

Administration

Name	Office	Tenure
Stacy Bettencourt	Co-Superintendent/Principal	One Year
Jacob Munoz	Co-Superintendent of Curriculum and Instruction	One Year
Anthony Hernandez	Co-Superintendent of Business Services	One Year

TIPTON ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 YEAR ENDED JUNE 30, 2018

TABLE D-2

	<u>Second Period Report</u>	<u>Annual Report</u>
TK/K-3:		
Regular ADA	257.28	258.32
Grades 4-6:		
Regular ADA	175.61	174.87
Grades 7-8:		
Regular ADA	122.17	121.89
ADA Totals	<u>555.06</u>	<u>555.08</u>

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, 2018

TABLE D-3

Grade Level	Ed. Code 46201 (b) Minutes Requirement	2017-18 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	51,600	180	Complied
Grade 1	50,400	54,145	180	Complied
Grade 2	50,400	54,145	180	Complied
Grade 3	50,400	54,145	180	Complied
Grade 4	54,000	57,335	180	Complied
Grade 5	54,000	57,335	180	Complied
Grade 6	54,000	57,335	180	Complied
Grade 7	54,000	57,335	180	Complied
Grade 8	54,000	57,335	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, 2018

TABLE D-4

General Fund	Budget 2019 (see note 1)	2018	2017	2016
Revenues and other financial sources	\$ 7,224,812	\$ 6,989,374	\$ 6,886,673	\$ 7,006,556
Expenditures	6,869,457	6,278,868	6,053,215	5,939,303
Other uses and transfers out	650,000	838,077	650,000	600,000
Total outgo	7,519,457	7,116,945	6,703,215	6,539,303
Change in fund balance (deficit)	(294,645)	(127,571)	183,458	467,253
Ending fund balance	\$ 2,547,217	\$ 2,841,862	\$ 2,969,433	\$ 2,785,975
Available reserves (see note 2)	\$ 2,162,959	\$ 2,474,196	\$ 2,638,040	\$ 2,602,829
Available reserves as a percentage of total outgo	28.8%	34.8%	39.4%	40.7%
Total long-term debt (see note 3)	\$ 12,621,986	\$ 12,718,808	\$ 10,451,463	\$ 9,525,249
Average daily attendance at P-2	554	555	547	546

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 \$55,887 (2.01%) over the past two years. The fiscal year 2018-19 budget projects an decrease of \$294,645 (10.37%). 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 has enjoyed operating surpluses for two of the past three years, but projects a deficit during the 2018-19 fiscal year. Total long-term debt has increased by \$3,193,559 over the past two years, as a result of implementing GASB Statement 75.

Average daily attendance has increased by nine over the past two years. ADA is expected to decrease by one during the fiscal year 2018-19.

NOTES:

- (1) Budget 2019 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) Long-term debt includes net pension liability and net OPEB liability.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET  
REPORT WITH AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

TABLE D-5

This 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 adjustments at June 30, 2018.

TIPTON ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
YEAR ENDED JUNE 30, 2018

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

TIPTON ELEMENTARY SCHOOL DISTRICT  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2018

TABLE D-7

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through California Department of Education:			
Child Nutrition: School Programs (School Breakfast Needy)	10.553	13526	\$ 134,533
Child Nutrition: School Programs (School Lunch Sec 4)	10.555	13523	37,893
Child Nutrition: School Programs (School Lunch Sec 11)	10.555	13524	283,710
Food Commodities	10.555	13524	28,759
Total Passed Through 13524			312,469
Child Nutrition: Afterschool Meal Supplements	10.555	13755	17,629
Total CFDA 10.555			367,991
Total Passed Through California Department of Education			502,524
Total U.S. Department of Agriculture			502,524
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed Through California Department of Education:			
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	211,769
ESEA (ESSA): Title III, Immigrant Student Program	84.365	15146	1,346
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	31,188
Total CFDA 84.365			32,534
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction			
Local Grants	84.367	14341	21,891
Total Passed Through California Department of Education			266,194
Total U.S. Department of Education			266,194
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 768,718

The accompanying notes are an integral part of this schedule.



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tipton Elementary School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Note 2 – De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate.

Note 3 - Subrecipients

Of the federal expenditures presented in the Schedule, the District had no subrecipients that were provided federal awards.

## **Other Independent Auditors' Reports**



# M. Green and Company LLP

Tulare  
Visalia  
Lindsay  
Hanford

CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • FAX (559) 625-1606  
E-mail: visalia@mgreencpas.com • Web Site: www.mgreencpas.com

**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, 2018, 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 7, 2018.

### **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 7, 2018.

**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.

*McKeen and Company, LLP*

Visalia, California  
December 7, 2018



# M. Green and Company LLP

Tulare  
Visalia  
Lindsay  
Hanford

## CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • FAX (559) 625-1606  
E-mail: visalia@mgreenepas.com • Web Site: www.mgreenepas.com

### Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

#### 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 Compliance for Each Major Federal Program**

We have audited Tipton Elementary School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Tipton Elementary School District's major federal program for the year ended June 30, 2018. Tipton Elementary School District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for Tipton Elementary School District's major federal program based on our audit of the types of compliance requirements referred to above. 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tipton Elementary School 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 on compliance for the major federal program. However, our audit does not provide a legal determination of Tipton Elementary School District's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, Tipton Elementary School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2018.

## Report on Internal Control Over Compliance

Management of Tipton Elementary School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tipton Elementary School District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tipton Elementary School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*M. D. ... Company, LLP*

Visalia, California  
December 7, 2018



# M. Green and Company LLP

Tulare  
Visalia  
Lindsay  
Hanford

## CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • FAX (559) 625-1606  
E-mail: visalia@mgreenepas.com • Web Site: www.mgreenepas.com

### 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 2017-18 *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, 2018.

#### 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, 2017-18 *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, 2017-18 *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:

Compliance Requirements	Procedures in Audit Guide Performed
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance Accounting:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	N/A
Continuation Education	N/A
Instructional Time	Yes

Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
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
Apprenticeship: Related and Supplemental Instruction	N/A

**SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION AND CHARTER**

**SCHOOLS:**

Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
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

**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.

**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, 2018.

**Other Matters**

**Other Information**

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which is required to be reported in accordance with the State's audit guide, *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001.

**Tipton Elementary School District's Response to the Finding**

Tipton Elementary School District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Tipton Elementary School District's response is not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.



**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 *2017-18 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.

*M. Drew and Company, LLP*

Visalia, California  
December 7, 2018

## **Findings and Recommendations Section**

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**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   X   No

One or more significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance?        Yes   X   No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553 & 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee?        Yes   X   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, 2018

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 2018-001

40000

STATE COMPLIANCE – AFTER SCHOOL EDUCATION AND SAFETY PROGRAM

Criteria

Pursuant to Education Code Section 8482.3(f)(10)(C), applicants of the After School Education and Safety Program (ASES) are required to provide information on attendance of participating pupils of the program to the department. Furthermore, Education Code Sections 14502.1 and 14503 specify audits of ASES shall be conducted in accordance with guidance provided within the California K-12 Audit Guide adopted by the Education Audit Appeals Panel. The K-12 Audit Guide requires the number of students served, as that term is used in the Attendance Report, for each selected school to be supported by written records that document pupil participation. Additionally, Education Code Section 8483 states that elementary school pupils must participate in the full day of the program every day during which pupils participate. However, Education Code Section 8483 further states that every After School Education and Safety Program may establish a policy regarding reasonable early daily release of pupils from the program.

Condition

We tested one day per month during the year for all students. In our testing, the District had a total of 70 errors noted, including the sign in/out sheets that did not indicate a time in and time out of the program. There were no codes documented for early release of students, and one student was missing a parent signature.

Questioned Costs

Not Applicable

Proper Perspective

This was isolated to the ASES program reporting for the District.

Effect

The District is out of compliance with the State requirements.

Cause

Lack of oversight on the part of the ASES program staff to ensure all required elements were noted on the sign in/out sheets.

Recommendation

We recommend the District ASES staff review the sheets daily sign in/out sheets to ensure all times are noted properly, students leaving early from the program have the appropriate early release code noted, and all students have a parent signature when signing out of the program.

Corrective Action Plan

The program manager will review the daily log sheets to ensure all times, signatures and release codes are recorded properly. The program manager will initial the bottom of the log as verification it has been reviewed. The completed sheets will be forwarded to the administration team for a second review.



# M. Green and Company LLP

Tulare  
Visalia  
Lindsay  
Hanford

## CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 3330 • Visalia, California 93278-3330 • Telephone (559) 627-3900 • FAX (559) 625-1606  
E-mail: visalia@mgreencpas.com • Web Site: www.mgreencpas.com

### 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, 2018. The following items 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 did not make this adjustment at year end. We recommend this adjustment be included with other year end closing procedures and should be made every year.

#### Journal Entries

During our audit we noted two of the five journal entries tested lacked proper approval. We recommend all journal entries be reviewed and approved by someone other than the person who inputs the journal entry into the general ledger system to ensure proper monitoring of adjustments.

#### Prior Year Issues

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.

Other Postemployment Benefits: A new actuarial valuation for Other Postemployment Benefits was to be completed for the 2017-18 financial statements in accordance with GASB Statement No. 75. We recommended the District contact their actuary and obtain a new actuarial valuation for the 2017-18 fiscal year to be in compliance with GASB Statement No. 75, which became effective July 1, 2017. This recommendation was 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 2019 and beyond.

Very truly yours,

M. GREEN AND COMPANY LLP  
Certified Public Accountants

December 7, 2018

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
-------------------------------	-----------------------	--

There were no prior year findings.

## **10 Any Other Business:**

### **10.1 Quarterly Board Policy Updates – Informational**

**POLICY GUIDE SHEET**  
**December 2018**  
**Page 1 of 4**

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

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

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 716)** which renames the single plan for student achievement as the school plan for student achievement (SPSA), authorizes the use of uniform complaint procedures for complaints alleging noncompliance with requirements related to the establishment of school site councils or the development of the SPSA, and authorizes the use of the SPSA to satisfy the requirement for a school improvement plan when a school is identified for targeted or comprehensive support. Regulation updated to reflect AB 716 which eliminates the authority to use a school advisory committee other than a school site council to develop the SPSA, allows certain small schools to share a school site council, requires a needs assessment to identify school goals, and, if applicable, requires consultation with the school's English learner advisory committee on review of the SPSA.

**BP/AR 0450 - Comprehensive Safety Plan**

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 1747)** which requires the California Department of Education (CDE) to post a compliance checklist for developing the comprehensive safety plan and best practices related to reviewing and approving the plan, and requires districts to share their approved comprehensive safety plans with local law enforcement, the fire department, and other first responder entities. Regulation updated to reflect AB 1747, which adds requirements to consult with the fire department and other first responders in developing safety plans and to develop procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions.

**BP/AR 0460 - Local Control and Accountability Plan**

(BP/AR revised)

Policy and regulation updated to reflect **NEW LAW (AB 2878)** which expands the state priority on parent involvement that must be addressed in the local control and accountability plan (LCAP) to include family engagement. Policy also reflects **NEW LAW (AB 1808)** which requires consultation on plan development with special education local plan administrator(s) and, by July 1, 2019, requires districts to develop a local control funding formula budget overview for parents/guardians in conjunction with the LCAP. Policy reflects **NEW LAW (AB 1840)** which requires the State Board of Education to expand the LCAP template by January 31, 2020 to include specified information. Section on "Technical Assistance/Intervention" updated to reflect AB 1808 which establishes a single statewide system of support for districts and schools, and AB 1840 which provides that a district receiving an emergency apportionment will be deemed to have been referred to the California Collaborative for Educational Excellence. Regulation updated to reflect AB 1840 which requires data in the LCAP to be reported in a manner consistent with the California School Dashboard and requires districts to post their LCAP prominently on the homepage of their web site. Section on "Annual Updates" deleted since the annual updates follow the same process and adhere to the same template as the initial LCAP.

**AR 1220 - Citizen Advisory Committees**

(AR revised)

Regulation updated to clarify that the parent advisory committee and English learner parent advisory committee established to review and comment on the LCAP are not subject to Brown Act requirements, but must comply with other, less complex procedural requirements. Legal cites for school site councils revised pursuant to **NEW LAW (AB 716)**.



**POLICY GUIDE SHEET**  
**December 2018**  
**Page 2 of 4**

**AR 3311.1 - Uniform Public Construction Cost Accounting Procedures**

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2249)** which revises the threshold amounts that determine the process that may be used to award contracts for public works. Regulation also revised to clarify requirements for informal bid notifications that must be sent to contractors and/or construction journals.

**AR 3543 - Transportation Safety and Emergencies**

(AR revised)

Regulation updated to reflect **NEW LAW (AB 1798)** which requires that all school buses be equipped with passenger restraint systems by July 1, 2035. Regulation also reflects **NEW LAW (AB 1840)** which delays until March 1, 2019 the requirement that each school bus and student activity bus be equipped with a child safety alert system, and allows for a possible six-month extension for districts with an average daily attendance of 4,000 or less under specified conditions. Regulation adds the conditions under which a student activity bus is exempt from the requirement to install a child safety alert system.

**AR 4200 - Classified Personnel**

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2160)** which eliminates the exemption of part-time playground positions from the classified service in merit system districts, thereby making those positions part of the classified service. Regulation also reflects **NEW LAW (AB 2261)** which eliminates the exemption from the classified service, in merit system districts, of community representatives employed in advisory or consulting capacities for not more than 90 working days per fiscal year. Paragraph moved to emphasize that employees in either merit or non-merit system districts who are exempted from the classified service must fulfill obligations related to physical examinations, fingerprinting, and tuberculosis tests.

**AR 5113 - Absences and Excuses**

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2289)** which (1) amends the definition of "immediate family" for the purpose of authorizing certain excused absences, (2) prohibits a district from requiring a physician's note for an absence by a parenting student to care for a sick child, and (3) clarifies that students may be excused from school, under specified conditions, for work in the entertainment or allied industry, participation with a nonprofit performing arts organization in a performance for a public school audience, or other reasons at the discretion of school administrators.

**AR 5131.41 - Use of Seclusion and Restraint**

(AR added)

New regulation reflects **NEW LAW (AB 2657)** which prohibits seclusion and behavioral restraint of students as a means of discipline, and provides that seclusion and restraint may be used only to control behavior that poses a clear and present danger of serious physical harm to a student or others if that behavior cannot be immediately prevented by a less restrictive response. Regulation specifies the conditions for such use, reporting requirements, and a list of seclusion and behavioral techniques that are always prohibited.

**BP/AR 5141.52 - Suicide Prevention**

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 2639)** which requires boards of districts that serve grades 7-12 to review the district's suicide prevention policy at least every five years and update it as necessary. Regulation updated to reflect **NEW LAW (SB 972)** which requires districts that issue student identification cards to print specified suicide prevention hotline numbers on the cards effective July 1, 2019. Regulation also reflects **NEW LAW (AB 1808)** which requires CDE to identify online training programs that districts can use to train students and staff regarding suicide awareness and prevention.

**POLICY GUIDE SHEET**  
**December 2018**  
**Page 3 of 4**

**BP/AR 5144 - Discipline**

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 2657)** which prohibits seclusion and behavioral restraint of students as a means of discipline, and to encourage staff development regarding equitable implementation of discipline. Regulation updated to revise section on "Detention After School" to more directly reflect state regulations and delete a specific timeline for advance notice to parents/guardians of a student's detention.

**BP 5146 - Married/Pregnant/Parenting Students**

(BP revised)

Policy updated to reflect **NEW LAW (AB 2289)** which requires notification to parents/guardians and to pregnant and parenting students of their rights under the law; authorizes an excused absence for a parenting student to care for a sick child without a physician's note; provides that a pregnant or parenting student is entitled to eight weeks of parental leave, or longer if deemed medically necessary by the student's physician; and authorizes the use of uniform complaint procedures for complaints alleging noncompliance with the law.

**BP 6146.1 - High School Graduation Requirements**

(BP revised)

Policy updated to reflect **NEW LAW (AB 2121)** which, under certain conditions, exempts from any district-established graduation requirements migrant students and newly arrived immigrant students participating in a newcomer program who transfer schools in grade 11-12. Policy also reflects **NEW LAW (AB 3022)** which authorizes the granting of a diploma to persons who departed California in grade 12 against their will, and adds section on "Honorary Diplomas" including item reflecting **NEW LAW (AB 2109)** which authorizes the board to grant an honorary diploma to a terminally ill student.

**AR 6173.2 - Education of Children of Military Families**

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2949)** which allows a child of a military family to continue attending the school of origin regardless of any change of residence of the family. Regulation also adds new section on "Transportation" reflecting AB 2949, which authorizes, but does not require, districts to provide transportation to enable a child of a military family to attend the school or district of origin.

**BP/AR 6175 - Migrant Education Program**

(BP/AR revised)

Policy updated to include priorities for migrant education services, as amended by the federal Every Student Succeeds Act, and provision of services to private school students, formerly in AR. Policy also adds language encouraging the superintendent to annually report to the board regarding the performance of migrant students. Regulation updated to add definition of "migrant student" and add new section on "Summer School" reflecting requirement for any district receiving federal migrant education funding to conduct summer school programs for eligible migrant students. New section on "Applicability of Graduation Requirements" reflects **NEW LAW (AB 2121)** which, under certain conditions, exempts migrant students who transfer between schools in grades 11-12 from district-established graduation requirements.

**AR 6183 - Home and Hospital Instruction**

(AR revised)

Regulation reorganized and updated to reflect **NEW LAW (AB 2109)** which expands the parental notification to include information regarding student eligibility for individual instruction and the duration of such instruction, requires that individual instruction in a student's home begin within five days of determining a student's eligibility, provides that students receiving individual instruction in a hospital for a partial week are eligible to attend school on days that they are not at the hospital, and provides that the absences of a temporarily disabled student must be excused until the student is able to return to the regular school program.

## **POLICY GUIDE SHEET**

**December 2018**

**Page 4 of 4**

### **BB 9322 - Agenda/Meeting Materials**

(BB revised)

Bylaw updated to reflect requirement effective January 1, 2019 that districts post a direct link on the homepage of their web site to the current board meeting agenda or to the district's agenda management platform. Bylaw also clarifies that the agenda need not provide an opportunity for public comment on any agenda item that has previously been considered at an open meeting of a committee comprised exclusively of board members.

### **BB 9324 - Minutes and Recordings**

(BB revised)

Bylaw updated to reflect **NEW LAW (SB 1036)** which prohibits districts from including in board meeting minutes a student's directory information or a parent/guardian's personal information, as defined, when the student or parent/guardian requests that such information be excluded. Bylaw also includes optional statement that the minutes will summarize topics addressed during the public comment period and need not reflect the names of the individuals who comment.

**SCHOOL PLANS/SITE COUNCILS**

The Governing Board believes that comprehensive planning is necessary at each school in order to focus school improvement efforts on student academic achievement and facilitate the effective use of available resources. The Superintendent or designee shall ensure that school plans provide clear direction and identify cohesive strategies aligned with school and district goals.

*(cf. 0000 - Vision)*  
*(cf. 0200 - Goals for the School District)*  
*(cf. 0400 - Comprehensive Plans)*  
*(cf. 0415 - Equity)*  
*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 0460 - Local Control and Accountability Plan)*

Each district school that participates in one or more federal and/or state categorical programs funded through the state's consolidated application process pursuant to Education Code 64000 shall establish a school site council in accordance with Education Code 65000-65001. The school site council shall develop, approve, and annually review and update a school plan for student achievement (SPSA) which consolidates the plans required for those categorical programs into a single plan, unless otherwise prohibited by law. (Education Code 64001)

*(cf. 1220 - Citizen Advisory Committees)*  
*(cf. 1431 - Waivers)*  
*(cf. 6020 - Parent Involvement)*  
*(cf. 6171 - Title I Programs)*  
*(cf. 6174 - Education for English Learners)*  
*(cf. 6190 - Evaluation of the Instructional Program)*

The Superintendent or designee shall review each school's SPSA to ensure that it meets the content requirements for all applicable programs, is based on an analysis of current practices and student academic performance, and reasonably links improvement strategies to identified needs of the school and its students. The Superintendent or designee shall also ensure consistency between the specific actions included in the district's local control and accountability plan and the strategies identified in each school's SPSA.

The Board shall, at a regularly scheduled Board meeting, review and approve each school's SPSA whenever there are any material revisions affecting the academic programs for students participating in the categorical programs addressed in the SPSA. (Education Code 64001)

If the Board does not approve a school's SPSA, it shall communicate its specific reasons for disapproval of the plan to the school site council. The school site council shall then revise and resubmit the SPSA to the Board for its approval. (Education Code 64001)

The Superintendent or designee shall ensure that school administrators and school site council members receive training on the roles and responsibilities of the school site council.

## **SCHOOL PLANS/SITE COUNCILS** (continued)

The SPSA may serve as the school improvement plan required when a school is identified for targeted or comprehensive support pursuant to 20 USC 6303. (Education Code 64001)

*(cf. 0500 - Accountability)*

Any complaint alleging noncompliance with requirements related to the establishment of school site councils or the development of the SPSA may be filed with the district in accordance with the district's uniform complaint procedures pursuant to 5 CCR 4600-4670 and BP/AR 1312.3 - Uniform Complaint Procedures. (Education Code 64001)

*(cf. 1312.3 - Uniform Complaint Procedures)*

### *Legal Reference:*

#### EDUCATION CODE

52-53 *Designation of schools*

33133 *Information guide for school site councils*

35147 *Open meeting laws exceptions*

52060-52077 *Local control and accountability plan*

52176 *English learner advisory committees*

56000-56867 *Special education*

64000 *Categorical programs included in consolidated application*

64001 *School plan for student achievement, consolidated application programs*

65000-65001 *School site councils*

#### CODE OF REGULATIONS, TITLE 5

3930-3937 *Compliance plans*

4600-4670 *Uniform complaint procedures*

11308 *English learner advisory committees*

#### UNITED STATES CODE, TITLE 20

6303 *School improvement*

6311 *State plan*

6314 *Schoolwide programs; schoolwide program plan*

6421-6472 *Programs for neglected, delinquent, and at-risk children and youth*

6601-6651 *Teacher and Principal Training and Recruitment program*

6801-7014 *Limited English proficient and immigrant students*

7101-7122 *Student Support and Academic Enrichment Grants*

7341-7355c *Rural Education Initiative*

*Management Resources: (see next page)*

**SCHOOL PLANS/SITE COUNCILS** (continued)

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*A Guide for Developing the Single Plan for Student Achievement: A Resource for the School Site Council, February 2014*

WEST ED PUBLICATIONS

*California Healthy Kids Survey*

*California School Climate Survey*

WEB SITES

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

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

*WestEd: <http://www.wested.org>*

**SCHOOL PLANS/SITE COUNCILS**

**School Site Councils**

Each school that operates a program requiring the development of a school plan for student achievement (SPSA) pursuant to Education Code 64001 shall have a school site council composed of the following: (Education Code 65000)

1. The principal or designee
2. Classroom teachers at the school, selected by the classroom teachers at the school
3. Other school personnel who are not teachers, selected by the other personnel at the school who are not teachers
4. Parents/guardians of students attending the school and/or other members of the community, selected by the parents/guardians of students attending the school
5. If the school is a secondary school, students attending the school selected by other secondary students

*(cf. 0450 - Comprehensive Safety Plan)*

Half of the school site council membership shall consist of school staff in the categories listed in items #1-3 above, the majority of whom shall be classroom teachers. For an elementary school site council, the remaining half shall be parents/guardians and/or community members. For a secondary school site council, the remaining half shall be parents/guardians, community members, and/or students. (Education Code 65000)

A district employee may serve as a parent/guardian representative on the school site council of the school his/her child attends, provided the employee does not work at that school. (Education Code 65000)

The bylaws of each school site council shall include the method of selecting members and officers, terms of office, responsibilities of council members, time commitment, and a policy of nondiscrimination and equity.

*(cf. 0415 - Equity)*

School site councils shall operate in accordance with procedural meeting requirements established in Education Code 35147.

*(cf. 1220 - Citizen Advisory Committees)*

## **SCHOOL PLANS/SITE COUNCILS** (continued)

### **School Plan for Student Achievement**

The school site council shall develop and annually review and update an SPSA that addresses all federal and/or state categorical programs in which the school participates pursuant to Education Code 64000. (Education Code 64001)

*(cf. 1431 - Waivers)*

*(cf. 6020 - Parent Involvement)*

*(cf. 6171 - Title I Programs)*

The SPSA shall be developed with the review, certification, and advice of the school English learner advisory committee, if required. (Education Code 64001)

*(cf. 6174 - Education for English Learners)*

Other school and district committees, including, but not limited to, a parent advisory committee established to review and comment on the district's local control and accountability plan (LCAP), advisory committee established for special education programs, and Western Association of Schools and Colleges leadership teams, may also be consulted on the content of the plan.

*(cf. 0460 - Local Control and Accountability Plan)*

*(cf. 6190 - Evaluation of the Instructional Program)*

Before developing the content of the SPSA, the school site council shall conduct a comprehensive needs assessment pursuant to 20 USC 6314, including an analysis of verifiable state data consistent with the state priorities specified in Education Code 52060 and the indicators in the state accountability system. The school may consider any other data developed by the district to measure student outcomes. (Education Code 64001)

*(cf. 0500 - Accountability)*

*(cf. 6162.5 - Student Assessment)*

*(cf. 6162.51 - State Academic Achievement Tests)*

The SPSA shall include all of the following: (Education Code 64001)

1. Goals to improve student outcomes, including goals that address the needs of student groups as identified through the needs assessment
2. Evidence-based strategies, actions, or services
3. Proposed expenditures based on the projected resource allocation from the district to address the findings of the needs assessment, including identifying resource inequities, which may include a review of the district's budgeting, the LCAP, and school-level budgeting, if applicable



**SCHOOL PLANS/SITE COUNCILS** (continued)

In addition to meeting the requirements common to all applicable school plans, the SPSA shall address any content required by law for each individual categorical program in which the school participates.

The school site council shall approve the proposed SPSA at a meeting for which public notice has been posted. Whenever there are material revisions to the SPSA which affect the academic programs for students participating in applicable programs, the SPSA shall be submitted to the Governing Board for review and approval at a regularly scheduled Board meeting. (Education Code 35147, 64001)

The school site council shall regularly monitor the implementation and effectiveness of the SPSA and modify any activities that prove ineffective. At least once per year, the principal or designee shall evaluate results of improvement efforts and report to the Board, school site council, and other interested parties regarding progress toward school goals.

The school site council may amend the SPSA at any time through the same process required for the annual update of the plan.

**COMPREHENSIVE SAFETY PLAN**

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for student conduct, responsible behavior, and respect for others.

*(cf. 0410 - Nondiscrimination in District Programs and Activities)*  
*(cf. 1312.3 - Uniform Complaint Procedures)*  
*(cf. 3515 - Campus Security)*  
*(cf. 3515.2 - Disruptions)*  
*(cf. 3515.3 - District Police/Security Department)*  
*(cf. 3515.7 - Firearms on School Grounds)*  
*(cf. 5131 - Conduct)*  
*(cf. 5131.2 - Bullying)*  
*(cf. 5131.4 - Student Disturbances)*  
*(cf. 5131.41 - Use of Seclusion and Restraint)*  
*(cf. 5131.7 - Weapons and Dangerous Instruments)*  
*(cf. 5136 - Gangs)*  
*(cf. 5137 - Positive School Climate)*  
*(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. 5145.3 - Nondiscrimination/Harassment)*  
*(cf. 5145.7 - Sexual Harassment)*  
*(cf. 5145.9 - Hate-Motivated Behavior)*

**OPTION 2: (Districts with 2,500 or less ADA that choose to develop a districtwide plan)**

The Superintendent or designee shall oversee the development of a districtwide comprehensive safety plan that is applicable to each school site. (Education Code 32281)

**COMPREHENSIVE SAFETY PLAN (continued)**

The comprehensive safety plan(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting

*(cf. 0500 - Accountability)*

*(cf. 9320 - Meetings and Notices)*

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

### **Tactical Response Plan**

Notwithstanding the process described above, any portion of a comprehensive safety plan that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to be taken to safeguard students and staff, secure the affected school premises, and apprehend the criminal perpetrator(s), shall be developed by district administrators in accordance with Education Code 32281. In developing such strategies, district administrators shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

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

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

*(cf. 9321 - Closed Session Purposes and Agendas)*

*(cf. 9321.1 - Closed Session Actions and Reports)*

### **Access to Safety Plan(s)**

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

*(cf. 1340 - Access to District Records)*

However, those portions of the comprehensive safety plan that include tactical responses to criminal incidents shall not be publicly disclosed.

BP 0450(c)

## **COMPREHENSIVE SAFETY PLAN (continued)**

The Superintendent or designee shall share the comprehensive safety plans and any updates to the plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

*Legal Reference:*

EDUCATION CODE

200-262.4 *Prohibition of discrimination*  
32260-32262 *Interagency School Safety Demonstration Act of 1985*  
32270 *School safety cadre*  
32280-32289 *School safety plans*  
32290 *Safety devices*  
35147 *School site councils and advisory committees*  
35183 *School dress code; uniforms*  
35291 *Rules*  
35291.5 *School-adopted discipline rules*  
41020 *Annual audits*  
48900-48927 *Suspension and expulsion*  
48950 *Speech and other communication*  
49079 *Notification to teacher; student act constituting grounds for suspension or expulsion*  
67381 *Violent crime*  
GOVERNMENT CODE  
54957 *Closed session meetings for threats to security*  
PENAL CODE  
422.55 *Definition of hate crime*  
626.8 *Disruptions*  
11164-11174.3 *Child Abuse and Neglect Reporting Act*  
CALIFORNIA CONSTITUTION  
*Article 1, Section 28(c) Right to Safe Schools*  
CODE OF REGULATIONS, TITLE 5  
11987-11987.7 *School Community Violence Prevention Program requirements*  
11992-11993 *Definition, persistently dangerous schools*  
UNITED STATES CODE, TITLE 20  
7111-7122 *Student Support and Academic Enrichment Grants*  
7912 *Transfers from persistently dangerous schools*  
UNITED STATES CODE, TITLE 42  
12101-12213 *Americans with Disabilities Act*

*Management Resources: (see next page)*

## COMPREHENSIVE SAFETY PLAN (continued)

### *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*, rev. 2011

*Community Schools: Partnerships Supporting Students, Families and Communities*, Policy Brief, October 2010

*Cyberbullying: Policy Considerations for Boards*, Policy Brief, July 2010

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Safe Schools: A Planning Guide for Action*, 2002

#### FEDERAL BUREAU OF INVESTIGATION PUBLICATIONS

*Uniform Crime Reporting Handbook*, 2004

#### U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

*Practical Information on Crisis Planning: A Guide for Schools and Communities*, January 2007

#### U.S. SECRET SERVICE AND U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

*Threat Assessment in Schools: A Guide to Managing Threatening Situations and to Creating Safe School Climates*, 2004

#### WEB SITES

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

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

California Governor's Office of Emergency Services: <http://www.caloes.ca.gov>

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

Centers for Disease Control and Prevention: <http://www.cdc.gov/ViolencePrevention>

Federal Bureau of Investigation: <http://www.fbi.gov>

National Center for Crisis Management: <http://www.schoolcrisisresponse.com>

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

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

U.S. Secret Service, National Threat Assessment Center: <http://www.secretservice.gov/protection/ntac>

**LOCAL CONTROL AND ACCOUNTABILITY PLAN**

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions which are aligned with the district budget and facilitate continuous improvement of district practices.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

*(cf. 0415 - Equity)*

The Board shall adopt a districtwide local control and accountability plan (LCAP), based on the template adopted by the State Board of Education (SBE), that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP shall be updated on or before July 1 of each year and, like the district budget, shall cover the next fiscal year and two subsequent fiscal years. (Education Code 52060, 52064; 5 CCR 15494-15497)

*(cf. 3100 - Budget)*

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

*Unduplicated students* include students who are eligible for free or reduced-price meals, English learners, and foster youth, as defined in Education Code 42238.01 for purposes of the local control funding formula (LCFF). (Education Code 42238.02)

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6174 - Education for English Learners)*

*Numerically significant student subgroups* include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students. (Education Code 52052)

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

*(cf. 6173 - Education for Homeless Children)*

The Superintendent or designee shall review the school plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

*(cf. 0420 - School Plans/Site Councils)*

## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

The LCAP shall also be aligned with other district and school plans to the extent possible in order to minimize duplication of effort and provide clear direction for program implementation.

*(cf. 0400 - Comprehensive Plans)*  
*(cf. 0440 - District Technology Plan)*  
*(cf. 0450 - Comprehensive Safety Plan)*  
*(cf. 5030 - Student Wellness)*  
*(cf. 6171 - Title I Programs)*  
*(cf. 7110 - Facilities Master Plan)*

As part of the LCAP adoption and annual update to the LCAP, the Board shall separately adopt an LCFF budget overview for parents/guardians, based on the template developed by the SBE, which includes specified information relating to the district's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update. (Education Code 52064.1)

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

*(cf. 1312.3 - Uniform Complaint Procedures)*

### **Plan Development**

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

*(cf. 1220 - Citizen Advisory Committees)*  
*(cf. 4140/4240/4340 - Bargaining Units)*  
*(cf. 6020 - Parent Involvement)*

## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

### **Public Review and Input**

The Board shall establish a parent advisory committee to review and comment on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include parents/guardians of unduplicated students as defined above. (Education Code 52063; 5 CCR 15495)

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners to review and comment on the LCAP. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

*(cf. 5145.6 - Parental Notifications)*

As part of the parent/guardian and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which the district is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities. (Education Code 52062)

*(cf. 0430 - Comprehensive Local Plan for Special Education)*

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed



## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

to be included in the LCAP. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

*(cf. 9320 - Meetings and Notices)*

### **Adoption of the Plan**

The Board shall adopt the LCAP prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

### **Submission of Plan to County Superintendent of Schools**

Not later than five days after adoption of the LCAP, the district budget, and the budget overview for parents/guardians, the Board shall file the LCAP, the budget, and the budget overview with the County Superintendent of Schools. (Education Code 42127, 52064.1, 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

If the County Superintendent does not approve the district's LCAP, the Board shall accept technical assistance from the County Superintendent focused on revising the plan so that it can be approved. (Education Code 52071)

### **Monitoring Progress**

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by the Superintendent and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance reported on the California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

*(cf. 0500 - Accountability)*

## **LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

### **Technical Assistance/Intervention**

At its discretion, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in identifying district strengths and weaknesses in regard to state priorities, which includes the review of performance data on the state and local indicators included in the Dashboard and other relevant local data, and in identifying effective, evidence-based programs or practices that address any areas of weakness.
2. Assistance from an academic, programmatic, or fiscal expert, or team of experts, in identifying and implementing effective programs and practices that are designed to improve performance in any identified areas of weakness. The district may engage other service providers, including, but not limited to, other school districts, county offices of education, or charter schools, to provide such assistance.

In the event that the County Superintendent requires the district to receive technical assistance based on one or more numerically significant student subgroups meeting the criteria established pursuant Education Code 52064.5, the Board shall work with the County Superintendent, or another service provider at district expense, and shall provide the County Superintendent timely documentation of the district's completion of the activities listed in items #1-2 above or substantially similar activities. (Education Code 52071)

If referred to the California Collaborative for Educational Excellence by either the County Superintendent or the Superintendent of Public Instruction (SPI), the district shall implement the recommendations of that agency in order to accomplish the goals set forth in the district's LCAP. (Education Code 52071, 52074)

If the SPI identifies the district as needing intervention, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: (Education Code 52072)

1. Revision of the district's LCAP
2. Revision of the district's budget in accordance with changes in the LCAP
3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

**LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)**

*Legal Reference:*

EDUCATION CODE

305-306 *English language education*

17002 *State School Building Lease-Purchase Law, including definition of good repair*

33430-33436 *Learning Communities for School Success Program; grants for LCAP implementation*

41020 *Audits*

41320-41322 *Emergency apportionments*

42127 *Public hearing on budget adoption*

42238.01-42238.07 *Local control funding formula*

44258.9 *County superintendent review of teacher assignment*

48985 *Parental notices in languages other than English*

51210 *Course of study for grades 1-6*

51220 *Course of study for grades 7-12*

52052 *Numerically significant student subgroups*

52059.5 *Statewide system of support*

52060-52077 *Local control and accountability plan*

52302 *Regional occupational centers and programs*

52372.5 *Linked learning program*

54692 *Partnership academies*

60119 *Sufficiency of textbooks and instructional materials; hearing and resolution*

60605.8 *California Assessment of Academic Achievement; Academic Content Standards Commission*

64001 *Single plan for student achievement*

99300-99301 *Early Assessment Program*

WELFARE AND INSTITUTIONS CODE

300 *Dependent child of the court*

CODE OF REGULATIONS, TITLE 5

15494-15497 *Local control and accountability plan and spending requirements*

UNITED STATES CODE, TITLE 20

6312 *Local educational agency plan*

6826 *Title III funds, local plans*

*Management Resources: (see next page)*

## LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

### *Management Resources:*

#### CSBA PUBLICATIONS

*The California School Dashboard and Small Districts, October 2018*

*Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016*

*LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016*

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*California School Accounting Manual*

*California School Dashboard*

*LCFF Frequently Asked Questions*

*Local Control and Accountability Plan and Annual Update (LCAP) Template*

*Family Engagement Framework: A Tool for California School Districts, 2014*

*California Career Technical Education Model Curriculum Standards, 2013*

*California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013*

*California Common Core State Standards: Mathematics, rev. 2013*

*California English Language Development Standards, 2012*

#### WEB SITES

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

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

California School Dashboard: <http://www.caschooldashboard.org>

**LOCAL CONTROL AND ACCOUNTABILITY PLAN**

**Goals and Actions Addressing State and Local Priorities**

The district's local control and accountability plan (LCAP) and annual updates shall include, for the district and each district school: (Education Code 52060)

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

- a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

*(cf. 3517 - Facilities Inspection)*

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

- b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency

*(cf. 6011 - Academic Standards)*

*(cf. 6174 - Education for English Learners)*

- c. Parent/guardian involvement and family engagement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, and students with disabilities

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 6020 - Parent Involvement)*

*(cf. 6173.1 - Education for Foster Youth)*

- d. Student achievement, as measured by all of the following as applicable:

- (1) Statewide assessments of student achievement

**LOCAL CONTROL AND ACCOUNTABILITY PLAN** (continued)

- (2) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692
- (3) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
- (4) The English learner reclassification rate
- (5) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
- (6) The percentage of students who demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

*(cf. 0500 - Accountability)*  
*(cf. 6141.5 - Advanced Placement)*  
*(cf. 6162.5 - Student Assessment)*  
*(cf. 6162.51 - State Academic Achievement Tests)*  
*(cf. 6178 - Career Technical Education)*

- e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

*(cf. 5113.1 - Chronic Absence and Truancy)*  
*(cf. 5147 - Dropout Prevention)*  
*(cf. 6146.1 - High School Graduation Requirements)*

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

*(cf. 5137 - Positive School Climate)*  
*(cf. 5144 - Discipline)*  
*(cf. 5144.1 - Suspension and Expulsion/Due Process)*  
*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

**LOCAL CONTROL AND ACCOUNTABILITY PLAN** (continued)

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

*(cf. 6143 - Courses of Study)*

*(cf. 6159 - Individualized Education Program)*

- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable

- 2. Any goals identified for any local priorities established by the Board.

*(cf. 0200 - Goals for the School District)*

- 3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality review conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify and include in the LCAP the method for measuring the district's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on the California School Dashboard. (Education Code 52060)

**Increase or Improvement in Services for Unduplicated Students**

The LCAP shall demonstrate how the district will increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. (5 CCR 15494-15496)

**LOCAL CONTROL AND ACCOUNTABILITY PLAN** (continued)

When the district expends supplemental and/or concentration grant funds on a districtwide or schoolwide basis during the year for which the LCAP is adopted, the district's LCAP shall: (5 CCR 15496)

1. Identify those services that are being funded and provided on a districtwide or schoolwide basis
2. Describe how such services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas
3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experiences, or educational theory.

**Availability of the Plan**

The Superintendent or designee shall prominently post the LCAP, any updates or revisions to the LCAP, and the LCFF budget overview for parents/guardians on the homepage of the district's web site. (Education Code 52064.1, 52065)

*(cf. 1113 - District and School Web Sites)*



**CITIZEN ADVISORY COMMITTEES**

**Committee Charge**

When committees are appointed, committee members shall receive written information which includes, but is not limited to:

1. The committee members' names
2. The procedure to be used in the selection of the committee chairperson and other committee officers
3. The name(s) and contact information of staff member(s) assigned to support the work of the committee
4. The goals and specific charge(s) of the committee, including its topic(s) for study
5. The specific period of time that the committee is expected to serve
6. Legal requirements regarding meeting conduct and public notifications
7. Resources available to help the committee perform its tasks
8. Timelines for progress reports and/or final report
9. Relevant Board policies and administrative regulations

**Committees Subject to Brown Act Requirements**

Brown Act requirements pertaining to open meetings, notices, and public participation pursuant to Government Code 54950-54963 shall be complied with by any committee created by formal action of the Governing Board, including, but not limited to, the following:

1. Advisory committee established pursuant to Education Code 56190-56194 related to special education

*(cf. 0430 - Comprehensive Local Plan for Special Education)*

2. Advisory committee established pursuant to Education Code 8070 related to career technical education

*(cf. 6178 - Career Technical Education)*

3. Committee established to assist in development of a student wellness policy pursuant to 42 USC 1758b

*(cf. 5030 - Student Wellness)*

**CITIZEN ADVISORY COMMITTEES (continued)**

4. Committee established pursuant to Education Code 17387-17391 related to the use or disposition of excess real property

*(cf. 3280 - Sale or Lease of District-Owned Real Property)*

5. Citizens' oversight committee established to examine the expenditure of general obligation bond or school facilities improvement bond revenues passed with a 55 percent majority of the voters pursuant to Education Code 15278 and 15359.3

*(cf. 7213 - School Facilities Improvement Districts)*

*(cf. 7214 - General Obligation Bonds)*

*(cf. 9130 - Board Committees)*

*(cf. 9320 - Meetings and Notices)*

*(cf. 9321 - Closed Session Purposes and Agendas)*

*(cf. 9321.1 - Closed Session Actions and Reports)*

*(cf. 9323 - Meeting Conduct)*

**Committees Not Subject to Brown Act Requirements**

The following committees shall comply with procedural meeting requirements established in Education Code 35147:

1. Parent advisory committee and English learner parent advisory committee established pursuant to Education Code 52063 to review and comment on the local control and accountability plan

*(cf. 0460 - Local Control and Accountability Plan)*

2. School site councils established pursuant to Education Code 65000-65001 to develop and approve a school plan for student achievement

*(cf. 0420 - School Plans/Site Councils)*

3. District or school advisory committees established pursuant to Education Code 52176 related to programs for English learners

*(cf. 6174 - Education for English Learners)*

4. School advisory committees established pursuant to Education Code 54425(b) related to compensatory education

*(cf. 6171 - Title I Programs)*

5. Any district advisory committee established pursuant to Education Code 54444.2 related to migrant education programs

**CITIZEN ADVISORY COMMITTEES** (continued)

*(cf. 6175 - Migrant Education Program)*

6. School committees established pursuant to Education Code 11503 related to parent involvement

*(cf. 6020 - Parent Involvement)*

Meetings of the above councils or committees shall be open to the public, and any member of the public shall have the opportunity to address the council or committee during the meeting on any item within its jurisdiction. Notice of the meeting shall be posted at the school site or other appropriate accessible location at least 72 hours before the meeting, specifying the date, time, and location of the meeting and containing an agenda that describes each item of business to be discussed or acted upon. (Education Code 35147)

The above councils or committees shall not take action on any item not listed on the agenda unless all members present unanimously find that there is a need to take immediate action and that this need came to the council's or committee's attention after the agenda was posted. In addition to addressing items on the agenda, members of the council, committee, or public may ask questions or make brief statements that do not have a significant effect on district students or employees or that can be resolved solely by providing information. (Education Code 35147)

Any council or committee violating the above procedural requirements must, at the demand of any person, reconsider the item at the next meeting, first allowing for public input on the item. (Education Code 35147)

Any materials provided to a council or committee shall be made available to any member of the public upon request pursuant to the California Public Records Act, Government Code 6250-6270. (Education Code 35147)

*(cf. 1340 - Access to District Records)*

**Committees Created by Superintendent**

Committees which are created by the Superintendent or designee to advise the administration, do not report to the Board, and are not specified in Education Code 35147 shall not be subject to the requirements of the Brown Act or Education Code 35147.

*(cf. 2230 - Representative and Deliberative Groups)*

**UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES**

Procedures for awarding contracts for public works projects shall be determined on the basis of the amount of the project, as follows:

1. Public projects of \$60,000 or less may be performed by district employees by force account, negotiated contract, or purchase order. (Public Contract Code 22032)
2. Contracts for public projects of \$200,000 or less may be awarded through the following informal procedures: (Public Contract Code 22032, 22034, 22038)
  - a. The Superintendent or designee shall prepare a notice inviting informal bids which describes the project in general terms, explains how to obtain further information about the project, and states the time and place for the submission of bids. This notice shall be disseminated by mail, fax, or email to either or both of the following:
    - (1) All contractors on a list of qualified contractors maintained by the district for the category of work being bid, unless the product or service is proprietary, at least 10 calendar days before bids are due
    - (2) All construction trade journals identified pursuant to Public Contract Code 22036
  - b. The district shall review the informal bids that were submitted and award the contract, except that:
    - (1) If all bids received through the informal process are in excess of \$200,000, the contract may be awarded to the lowest responsible bidder, provided that the Governing Board adopts a resolution with a four-fifths vote to award the contract at \$212,500 or less and the Board determines the district's cost estimate is reasonable.
    - (2) If no bids are received through the informal bid procedure, the project may be performed by district employees by force account or negotiated contract.
3. Public projects of more than \$200,000 shall, except as otherwise provided by law, be subject to formal bidding procedures, as follows: (Public Contract Code 22032, 22037, 22038)
  - a. Notice inviting formal bids shall state the time and place for receiving and opening sealed bids and distinctly describe the project. The notice shall be disseminated in both of the following ways:

**UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES**  
(continued)

- (1) Through publication in a newspaper of general circulation in the district's jurisdiction or, if there is no such newspaper, then by posting the notice in at least three places designated by the district as places for posting its notices. Such notice shall be published at least 14 calendar days before the date that bids will be opened.
- (2) By mail and electronically, if available, by either fax or email, to all construction trade journals identified pursuant to Public Contract Code 22036. Such notice shall be sent at least 15 calendar days before the date that bids will be opened.

In addition to the notice required above, the district may give such other notice as it deems proper.

b. The district shall award the contract as follows:

- (1) The contract shall be awarded to the lowest responsible bidder. If two or more bids are the same and the lowest, the district may accept the one it chooses.
- (2) At its discretion, the district may reject all bids presented and declare that the project can be more economically performed by district employees, provided that the district notifies an apparent low bidder, in writing, of the district's intention to reject the bid. Such notice shall be mailed at least two business days prior to the hearing at which the district intends to reject the bid.
- (3) If no bids are received through the formal bid procedure, the project may be performed by district employees by force account or negotiated contract.

*(cf. 3311 - Bids)*

**TRANSPORTATION SAFETY AND EMERGENCIES**

**Cautionary Notice:** Government Code 17581.5 relieves districts from the obligation to perform specified mandated activities when the Budget Act does not provide reimbursement during that fiscal year. The Budget Act of 2018 (SB 840, Ch. 29, Statutes of 2018) extends the suspension of these requirements through the 2018-19 fiscal year. As a result, certain provisions of the following administrative regulation related to transportation safety plans and safety instruction for students may be suspended.

Each day, prior to driving a school bus, each school bus driver shall inspect the bus to ensure that it is in safe operating condition and equipped as required by law and that all equipment is in good working order. At the completion of each day's work, the driver shall prepare and sign a written report of the condition of the equipment specified in 13 CCR 1215. The report shall indicate any defect or deficiency discovered by or reported to the driver which would affect safe operation or result in mechanical breakdown of the bus. If no defect or deficiency is discovered or reported, the driver shall so indicate on the report. Any defect or deficiency that would affect safe operation shall be repaired prior to operating the bus. (13 CCR 1215)

*(cf. 3540 - Transportation)*

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

*(cf. 3542 - School Bus Drivers)*

**Passenger Restraint Systems**

The Superintendent or designee shall ensure that any school bus or student activity bus which is purchased or leased by the district is equipped with a combination pelvic and upper torso passenger restraint system at all designated seating positions if that bus: (Vehicle Code 27316, 27316.5; 13 CCR 1201)

1. Is a Type 1 school bus designed for carrying more than 16 passengers and the driver, and was manufactured on or after July 1, 2005
2. Is a Type 2 school bus or student activity bus designed for carrying 16 or fewer passengers and the driver, or for carrying 20 or fewer passengers and the driver if the bus has a manufacturer's vehicle weight rating of 10,000 pounds or less, and was manufactured on or after July 1, 2004

The Superintendent or designee shall prioritize the allocation of school buses purchased, leased, or contracted to ensure that elementary students receive first priority for new school buses equipped with passenger restraint systems whenever feasible.

When a school bus or student activity bus is equipped with a passenger restraint system, all passengers shall use the passenger restraint system. (5 CCR 14105)

Bus drivers shall be instructed regarding procedures to enforce the proper use of the passenger restraint system. Students who fail to follow instructions of the bus driver may be subject to discipline, including suspension of riding privileges, in accordance with Board policy and administrative regulations.

**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

*(cf. 5131.1 - Bus Conduct)*

*(cf. 5144 - Discipline)*

**Fire Extinguishers**

Each school bus shall be equipped with at least one fire extinguisher, located in the driver's compartment, which meets the standards specified in law. In addition, a wheelchair school bus shall have another fire extinguisher placed at the wheelchair loading door or emergency exit. All fire extinguishers shall be regularly inspected and serviced in accordance with regulations adopted by the State Fire Marshal. (Education Code 39838; 13 CCR 1242; 19 CCR 574-575.3)

**Child Safety Alert System**

In accordance with Vehicle Code 28160, each school bus or student activity bus shall be equipped with an operational child safety alert system at the interior rear of the bus that requires the driver to either manually contact or scan the device, thereby prompting the driver to inspect the entirety of the interior of the vehicle before exiting.

A student activity bus that does not have a child safety alert system may be used only if all of the following apply: (Vehicle Code 28160)

1. The student activity bus is not used exclusively to transport students.
2. When the student activity bus is used to transport students, the students are accompanied by at least one adult chaperone selected by a school official. If an adult chaperone is not a school employee, the chaperone shall meet the requirements for a school volunteer.

*(cf. 1240 - Volunteer Assistance)*

3. One adult chaperone has a list of every student and adult chaperone, including a school employee, who is on the student activity bus at the time of departure.
4. The driver has reviewed all safety and emergency procedures before the initial departure, and the driver and adult chaperone have signed a form, with the time and date, acknowledging that the safety plan and procedures were reviewed.
5. Immediately before departure from any location, the adult chaperone shall account for each student on the list of students, verify the number of students to the driver, and sign a form indicating that all students are present or accounted for.

**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

6. After students have exited a student activity bus, and before driving away, the driver shall check all areas of the bus, including, but not limited to, overhead compartments and bathrooms, to ensure that the bus is vacant.
7. The driver shall sign a form with the time and date verifying that all required procedures have been followed.
8. The information required to be recorded pursuant to items #4, 5, and 7 may be recorded on a single form and shall be retained by the district for a minimum of two years.

**Electronic Communications Devices**

A bus driver is prohibited from driving a school bus or student activity bus while using a wireless telephone or other electronic wireless communications device except for work-related or emergency purposes, including, but not limited to, contacting a law enforcement agency, health care provider, fire department, or other emergency service agency or entity. In any such permitted situation, the driver shall only use a wireless telephone or device that is specifically designed and configured to allow voice-operated and hands-free operation or a function that requires only a single swipe or tap of the driver's finger provided the device is mounted on the windshield, dashboard, or center console of the bus. (Vehicle Code 23123.5, 23125)

**Safe Bus Operations**

School buses and student activity buses shall not be operated whenever the number of passengers exceeds bus seating capacity, except when necessary in emergency situations which require that individuals be transported immediately to ensure their safety. (Education Code 39834)

*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

School bus operations shall be limited when atmospheric conditions reduce visibility on the roadway to 200 feet or less during regular home-to-school transportation service. Bus drivers for school activity trips may discontinue bus operation whenever they determine that it is unsafe to continue operation because of reduced visibility. (Vehicle Code 34501.6)

**Unauthorized Entry**

The Superintendent or designee may place a notice at bus entrances that warns against unauthorized entry. The driver or another school official may order any person to disembark if that person enters a bus without prior authorization. (Education Code 39842; 13 CCR 1256.5)



**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

*(cf. 3515.2 - Disruptions)*

**Transportation Safety Plan for Boarding and Exiting Buses**

The Superintendent or designee shall develop a transportation safety plan containing procedures for school personnel to follow to ensure the safe transport of students. The plan shall address all of the following: (Education Code 39831.3)

1. Determination of whether students in grades prekindergarten through 8 require an escort to cross a private road or highway at a bus stop pursuant to Vehicle Code 22112
2. Procedures for all students in grades prekindergarten through 8 to follow as they board and exit the bus at their bus stops
3. Boarding and exiting a school bus at a school or other trip destination
4. Procedures to ensure that a student is not left unattended on a school bus, student activity bus, or, if applicable, youth bus
5. Procedures and standards for designating an adult chaperone, other than the driver, to accompany students on a school activity bus

A copy of the plan shall be kept at each school site and made available upon request to the California Highway Patrol (CHP). (Education Code 39831.3)

**Parental Notifications**

The Superintendent or designee shall provide written safety information to the parents/guardians of all students in grades prekindergarten through 6 who have not previously been transported in a district school bus or student activity bus. This information shall be provided upon registration and shall contain: (Education Code 39831.5)

1. A list of school bus stops near each student's home
2. General rules of conduct at school bus loading zones
3. Red light crossing instructions
4. A description of the school bus danger zone
5. Instructions for safely walking to and from school bus stops

**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

*(cf. 5145.6 - Parental Notifications)*

**Student Instruction**

Students who are transported in a school bus or student activity bus shall receive instruction in school bus emergency procedures and passenger safety as follows: (Education Code 39831.5; 5 CCR 14102)

1. Each year, all students who receive home-to-school transportation in a school bus shall be provided appropriate instruction in safe riding practices and emergency evacuation drills.
2. At least once each school year, all students in grades prekindergarten through 8 who receive home-to-school transportation shall receive safety instruction which includes, but is not limited to:
  - a. Proper loading and unloading procedures, including escorting by the driver
  - b. How to safely cross the street, highway, or private road
  - c. In school buses with passenger restraint systems, instruction in the use of such systems as specified in 5 CCR 14105, including, but not limited to, the proper fastening and release of the passenger restraint system, acceptable placement of passenger restraint systems on students, times at which the passenger restraint systems should be fastened and released, and acceptable placement of the passenger restraint systems when not in use
  - d. Proper passenger conduct
  - e. Bus evacuation procedures
  - f. Location of emergency equipment

As part of this instruction, students shall evacuate the school bus through emergency exit doors. Instruction also may include responsibilities of passengers seated next to an emergency exit.

Each time the above instruction is given, the following information shall be documented:

- a. District name
- b. School name and location

**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

- c. Date of instruction
- d. Names of supervising adults
- e. Number of students participating
- f. Grade levels of students
- g. Subjects covered in instruction
- h. Amount of time taken for instruction
- i. Bus driver's name
- j. Bus number
- k. Additional remarks

This documentation shall be kept on file at the district office or the school for one year and shall be available for inspection by the CHP.

*(cf. 3580 - District Records)*

3. Before departing on a school activity trip, all students riding on a school bus or student activity bus shall receive safety instruction which includes, but is not limited to, the location of emergency exits and the location and use of emergency equipment. This instruction also may include responsibilities of passengers seated next to an emergency exit.

**Bus Accidents**

In the event of a school bus accident, the driver shall immediately notify the CHP and the Superintendent or designee. The driver shall not leave the immediate vicinity of the bus to seek aid unless necessary. (13 CCR 1219)

The Superintendent or designee shall maintain a report of each accident that occurred on public or private property involving a school bus with students aboard. The report shall contain pertinent details of the accident and shall be retained for 12 months from the date of the accident. If the accident was not investigated by the CHP, the Superintendent or designee shall forward a copy of the report to the local CHP within five work days of the date of the accident. (13 CCR 1234)

**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

The Superintendent or designee shall review all investigations of bus incidents and accidents to develop preventative measures.

(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)

*Legal Reference:*

EDUCATION CODE

39830-39843 Transportation, school buses

39860 Contract for transportation; requirement that student not be left unattended

51202 Instruction in personal and public health and safety

PENAL CODE

241.3 Assault against school bus driver

243.3 Battery against school bus driver

VEHICLE CODE

415 Definition of motor vehicle

545-546 Definition of school bus and student activity bus

22112 Loading and unloading passengers

23123.5 Use of wireless telephone or communications device while driving; exceptions

23125 Use of wireless telephone prohibited while driving school bus

27316-27316.5 Passenger restraint systems

28160 Child safety alert system

34500 California Highway Patrol responsibility to regulate safe operation of school buses

34501.5 California Highway Patrol responsibility to adopt rules re: safe operation of school buses

34501.6 School buses; reduced visibility

34508 California Highway Patrol responsibility to adopt rules re: equipment and bus operations

CODE OF REGULATIONS, TITLE 5

14100-14105 School buses and student activity buses

CODE OF REGULATIONS, TITLE 13

1200-1294 Motor carrier safety

2480 Airborne toxic control measure; limitation on bus idling

CODE OF REGULATIONS, TITLE 19

574-575.3 Inspection and maintenance of fire extinguishers

CODE OF FEDERAL REGULATIONS, TITLE 49

571.1-571.500 Motor vehicle standards, including school buses

*Management Resources: (see next page)*

**TRANSPORTATION SAFETY AND EMERGENCIES** (continued)

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Passenger Restraints Frequently Asked Questions

WEB SITES

*American School Bus Council: <http://www.americanschoolbuscouncil.org>*

*California Association of School Business Officials: <http://www.casbo.org>*

*California Association of School Transportation Officials: <http://www.castoways.org>*

*California Department of Education, Office of School Transportation: <http://www.cde.ca.gov/ls/tn>*

*California Highway Patrol: <http://www.chp.ca.gov>*

*National Transportation Safety Board: <http://www.nts.gov>*

*U.S. Department of Transportation, National Highway Traffic Safety Administration:  
<http://www.nhtsa.dot.gov>*

**CLASSIFIED PERSONNEL**

**Exemption from Classified Service**

Persons hired solely for purposes which are exempted from the classified service shall nevertheless fulfill the obligations of classified employees related to physical examinations pursuant to Education Code 45122, fingerprinting pursuant to Education Code 45125, and tuberculosis tests pursuant to Education Code 49406. (Education Code 45106)

*(cf. 4112.4/4212.4/4312.4 - Health Examinations)*

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

*(cf. 4212 - Appointment and Conditions of Employment)*

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

**OPTION 1: Districts Not Incorporating the Merit System**

Individuals hired solely for the following purposes shall not be part of the classified service: (Education Code 45103)

1. Substitute or short-term employees who are employed and paid for fewer than 195 work days per year, including holidays, sick leave, vacation, and other leaves of absences, irrespective of the number of hours worked per day
2. Apprentices and professional experts employed on a temporary basis for a specific project regardless of length of employment
3. Full-time students employed part time
4. Part-time students employed part time in any college work study program, or in a work experience education program conducted by a community college district pursuant to Education Code 51760-51769.5 that is financed by state or federal funds

AR 4200(b)

**CLASSIFIED PERSONNEL (continued)**

**Restricted Positions**

Persons employed in restricted positions pursuant to Education Code 45105 or 45108 shall be classified employees for all purposes except that they shall not be subject to the provisions of Education Code 45272 and 45273 related to promotional examinations and the filling of vacancies, and shall not acquire permanent status or seniority credit. Such persons shall be eligible for promotion into the regular classified service only after completing six months of satisfactory service and satisfactorily completing the qualifying examinations required of all other persons serving in the same class in the regular classified service. (Education Code 45105, 45108)

## **ABSENCES AND EXCUSES**

### **Excused Absences**

Subject to any applicable limitation, condition, or other requirement specified in law, a student's absence shall be excused for any of the following reasons:

1. Personal illness (Education Code 48205)
2. Quarantine under the direction of a county or city health officer (Education Code 48205)

*(cf. 5112.2 - Exclusions from Attendance)*

3. Medical, dental, optometrical, or chiropractic appointment (Education Code 48205)
4. Attendance at funeral services for a member of the student's immediate family (Education Code 48205)

Such absence shall be limited to one day if the service is conducted in California or three days if the service is conducted out of state. (Education Code 48205)

5. Jury duty in the manner provided by law (Education Code 48205)
6. Illness or medical appointment of a child to whom the student is the custodial parent (Education Code 48205)

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

7. Upon advance written request by the parent/guardian and the approval of the principal or designee, justifiable personal reasons including, but not limited to: (Education Code 48205)
  - a. Appearance in court
  - b. Attendance at a funeral service
  - c. Observance of a religious holiday or ceremony
  - d. Attendance at religious retreats for no more than four hours per semester
  - e. Attendance at an employment conference

- f. Attendance at an educational conference on the legislative or judicial process offered by a nonprofit organization

AR 5113(b)

**ABSENCES AND EXCUSES** (continued)

8. Service as a member of a precinct board for an election pursuant to Elections Code 12302 (Education Code 48205)

*(cf. 6142.3 - Civic Education)*

9. To spend time with an immediate family member who is an active duty member of the uniformed services, as defined in Education Code 49701, and has been called to duty for deployment to a combat zone or a combat support position or is on leave from or has immediately returned from such deployment (Education Code 48205)

Such absence shall be granted for a period of time to be determined at the discretion of the Superintendent or designee. (Education Code 48205)

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

10. Attendance at a naturalization ceremony to become a United States citizen (Education Code 48205)

11. Participation in religious exercises or to receive moral and religious instruction at the student's place of worship or other suitable place away from school (Education Code 46014)

*(cf. 6141.2 - Recognition of Religious Beliefs and Customs)*

Absence for student participation in religious exercises or instruction shall not be considered an absence for the purpose of computing average daily attendance if the student attends at least the minimum school day as specified in AR 6112 - School Day, and is not excused from school for this purpose on more than four days per school month. (Education Code 46014)

*(cf. 6112 - School Day)*

12. Work in the entertainment or allied industry (Education Code 48225.5)

Such absence shall be excused provided that the student holds a work permit authorizing such work and is absent for a period of not more than five consecutive days and up to five absences per school year. (Education Code 48225.5)

13. Participation with a nonprofit performing arts organization in a performance for a public school audience (Education Code 48225.5)



A student may be excused for up to five such absences per school year provided that the student's parent/guardian provides a written explanation of such absence to the school. (Education Code 48225.5)

AR 5113(c)

#### **ABSENCES AND EXCUSES** (continued)

14. Other reasons authorized at the discretion of the principal or designee based on the student's specific circumstances (Education Code 48205, 48260)

For the purpose of the absences described above, *immediate family* means the student's parent/guardian, brother or sister, grandparent, or any other relative living in the student's household. (Education Code 48205)

#### **Method of Verification**

Student absence to care for a child for whom the student is the custodial parent shall not require a physician's note. (Education Code 48205)

For other absences, the student shall, upon returning to school following the absence, present a satisfactory explanation verifying the reason for the absence. Absences shall be verified by the student's parent/guardian, other person having charge or control of the student, or the student if age 18 or older. (Education Code 46012; 5 CCR 306)

When an absence is planned, the principal or designee shall be notified prior to the date of the absence when possible.

The following methods may be used to verify student absences:

1. Written note, fax, email, or voice mail from parent/guardian or parent representative.
2. Conversation, in person or by telephone, between the verifying employee and the student's parent/guardian or parent representative. The employee shall subsequently record the following:
  - a. Name of student
  - b. Name of parent/guardian or parent representative
  - c. Name of verifying employee
  - d. Date(s) of absence
  - e. Reason for absence

(cf. 5113.11 - Attendance Supervision)

3. Visit to the student's home by the verifying employee, or any other reasonable method which establishes the fact that the student was absent for the reasons stated. The employee shall document the verification and include the information specified in item #2 above.

AR 5113(d)

#### **ABSENCES AND EXCUSES** (continued)

4. Physician's verification.
  - a. When excusing students for confidential medical services or verifying such appointments, district staff shall not ask the purpose of such appointments but may request a note from the medical office to confirm the time of the appointment.
  - b. If a student shows a pattern of chronic absenteeism due to illness, district staff may require physician verification of any further student absences.

*(cf. 5113.1 - Chronic Absence and Truancy)*

#### **Parental Notifications**

At the beginning of each school year, the Superintendent or designee shall:

1. Notify parents/guardians of the right to excuse a student from school in order to participate in religious exercises or to receive moral and religious instruction at their places of worship, or at other suitable places away from school property designated by a religious group, church, or denomination (Education Code 46014, 48980)
2. Notify students in grades 7-12 and the parents/guardians of all students enrolled in the district that school authorities may excuse any student from school to obtain confidential medical services without the consent of the student's parent/guardian (Education Code 46010.1)
3. Notify parents/guardians that a student shall not have a grade reduced or lose academic credit for any excused absence if missed assignments and tests that can reasonably be provided are satisfactorily completed within a reasonable period of time. Such notice shall include the full text of Education Code 48205. (Education Code 48980)

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

*(cf. 5145.6 - Parental Notifications)*

*(cf. 6154 - Homework/Makeup Work)*

Regulation  
approved:  
**Students**

CSBA MANUAL MAINTENANCE SERVICE  
December 2018  
AR 5131.41(a)

## **USE OF SECLUSION AND RESTRAINT**

District staff shall enforce standards of appropriate student conduct in order to provide a safe and secure environment for students and staff on campus, but are prohibited from using seclusion and behavioral restraint to control student behavior except to the limited extent authorized by law.

*(cf. 5131 - Conduct)*

*(cf. 5131.1 - Bus Conduct)*

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

### **Definitions**

*Behavioral restraint* includes mechanical restraint or physical restraint used as an intervention when a student presents an immediate danger to self or to others. Behavioral restraint does not include postural restraints or devices used to improve a student's mobility and independent functioning rather than to restrict movement. (Education Code 49005.1)

*Mechanical restraint* means the use of a device or equipment to restrict a student's freedom of movement. Mechanical restraint does not include the use of devices as prescribed by an appropriate medical or related services professional, including, but not limited to, adaptive devices or mechanical supports used to achieve proper body position, balance, or alignment; vehicle safety restraints during the transport of a student; restraints for medical immobilization; or orthopedically prescribed devices which permit a student to participate in activities without risk of harm. Mechanical restraint also does not include the use of devices by peace officers or security personnel for detention or for public safety purposes. (Education Code 49005.1)

*(cf. 3515.3 - District Police/Security Department)*

*Physical restraint* means a personal restriction that immobilizes or reduces the ability of a student to move the torso, arms, legs, or head freely. Physical restraint does not include a physical escort in which a staff member temporarily touches or holds the student's hand, wrist, arm, shoulder, or back for the purpose of inducing a student who is acting out to walk to a safe location. Physical restraint also does not include the use of force by peace officers or security personnel for detention or for public safety purposes. (Education Code 49005.1)

*Prone restraint* means the application of a behavioral restraint on a student in a facedown position. (Education Code 49005.1)

*Seclusion* means the involuntary confinement of a student alone in a room or an area from which the student is physically prevented from leaving. Seclusion does not include a timeout

involving the monitored separation of the student in an unlocked setting, which is implemented for the purpose of calming the student. (Education Code 49005.1)

AR 5131.41(b)

## **USE OF SECLUSION AND RESTRAINT (continued)**

### **Prohibitions**

Seclusion and behavioral restraint of students shall not be used in any form as a means of coercion, discipline, convenience, or retaliation. (Education Code 49005.8)

*(cf. 5144 - Discipline)*

In addition, staff shall not take any of the following actions: (Education Code 49005.2, 49005.8)

1. Administer a drug that is not a standard treatment for a student's medical or psychiatric condition in order to control the student's behavior or restrict the student's freedom of movement
2. Use locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use as a locked room
3. Use a physical restraint technique that obstructs a student's respiratory airway or impairs a student's breathing or respiratory capacity, including a technique in which a staff member places pressure on the student's back or places his/her body weight against the student's torso or back
4. Use a behavioral restraint technique that restricts breathing, including, but not limited to, the use of a pillow, blanket, carpet, mat, or other item to cover a student's face
5. Place a student in a facedown position with the student's hands held or restrained behind the student's back
6. Use a behavioral restraint for longer than is necessary to contain the behavior that poses a clear and present danger of serious physical harm to the student or others

### **Limited Use of Seclusion or Restraint**

Staff shall avoid the use of seclusion and behavioral restraint of students whenever possible. Seclusion or behavioral restraint may be used only to control student behavior that poses a clear and present danger of serious physical harm to the student or others, which cannot be prevented by a response that is less restrictive. (Education Code 49005.4, 49005.6, 49005.8)

(cf. 5131.4 - *Student Disturbances*)  
(cf. 5131.7 - *Weapons and Dangerous Instruments*)

If a student is put in seclusion, the student shall be under constant, direct observation of a staff member. Such observation may be through a window or another barrier through which

AR 5131.41(c)

## **USE OF SECLUSION AND RESTRAINT (continued)**

the staff member is able to make direct eye contact with the student, but shall not be made through indirect means such as a security camera or closed-circuit television. (Education Code 49005.8)

If a student is restrained, staff shall afford the student the least restrictive alternative and the maximum freedom of movement, and shall use the least number of restraint points, while ensuring the physical safety of the student and others. (Education Code 49005.8)

If a prone restraint technique is used on a student, a staff member shall observe the student for any signs of physical distress throughout the use of the restraint. Whenever possible, the staff member monitoring the student shall not be involved in restraining the student. (Education Code 49005.8)

### **Reports**

The Superintendent or designee shall annually collect data on the number of times that seclusion, mechanical restraint, and physical restraint were used on students and the number of students subjected to such techniques. The data shall be disaggregated by race/ethnicity and gender, and reported for students with a Section 504 plan, students with an individualized education program, and all other students. This report shall be submitted to the California Department of Education no later than three months after the end of each school year, and shall be available as a public record pursuant to Government Code 6250-6270. (Education Code 49006)

(cf. 1340 - *Access to District Records*)  
(cf. 3580 - *District Records*)  
(cf. 6159 - *Individualized Education Program*)  
(cf. 6164.6 - *Identification and Education Under Section 504*)

#### *Legal Reference:*

##### EDUCATION CODE

49001 *Prohibition against corporal punishment*

49005-49006.4 *Seclusion and restraint*

56520-56525 *Behavioral interventions, students with disabilities, especially:*

56521.1 *Emergency interventions when behavior poses threat to student or others*

56521.2 *Prohibited interventions*

##### GOVERNMENT CODE

6250-6270 *California Public Records Act*

UNITED STATES CODE, TITLE 20  
1400-1482 *Individuals with Disabilities Education Act*  
UNITED STATES CODE, TITLE 29  
794 *Section 504 of the Rehabilitation Act of 1973*

*Management Resources: (see next page)*

AR 5131.41(d)

## **USE OF SECLUSION AND RESTRAINT (continued)**

*Management Resources:*

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

*Restraint and Seclusion: Resource Document, May 2012*

WEB SITES

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

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

Regulation  
approved:  
**Students**

CSBA MANUAL MAINTENANCE SERVICE  
December 2018  
BP 5141.52(a)

## **SUICIDE PREVENTION**

The Governing Board recognizes that suicide is a leading cause of death among youth and that school personnel who regularly interact with students are often in a position to recognize the warning signs of suicide and to offer appropriate referral and/or assistance. In an effort to reduce suicidal behavior and its impact on students and families, the Superintendent or designee shall develop measures and strategies for suicide prevention, intervention, and postvention.

In developing measures and strategies for use by the district, the Superintendent or designee may consult with school health professionals, school counselors, school psychologists, school social workers, administrators, other staff, parents/guardians, students, suicide prevention experts, local health agencies, mental health professionals, and community organizations.

*(cf. 1220 - Citizen Advisory Committees)*

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

Such measures and strategies shall include, but are not limited to:

1. Staff development on suicide awareness and prevention for teachers, school counselors, and other district employees who interact with students

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

2. Instruction to students in problem-solving and coping skills to promote students' mental, emotional, and social health and well-being, as well as instruction in recognizing and appropriately responding to warning signs of suicidal intent in others

*(cf. 6142.8 - Comprehensive Health Education)*

3. Methods for promoting a positive school climate that enhances students' feelings of connectedness with the school and that is characterized by caring staff and harmonious interrelationships among students

*(cf. 5131 - Conduct)*

*(cf. 5131.2 - Bullying)*

*(cf. 5137 - Positive School Climate)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.9 - Hate-Motivated Behavior)*

4. The provision of information to parents/guardians regarding risk factors and warning signs of suicide, the severity of the suicide problem among youth, the district's suicide prevention curriculum, basic steps for helping suicidal youth, and/or school and community resources that can help youth in crisis

BP 5141.52(b)

#### **SUICIDE PREVENTION** (continued)

5. Encouragement for students to notify appropriate school personnel or other adults when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions
6. Crisis intervention procedures for addressing suicide threats or attempts
7. Counseling and other postvention strategies for helping students, staff, and others cope in the aftermath of a student's suicide

As appropriate, these measures and strategies shall specifically address the needs of students who are at high risk of suicide, including, but not limited to, students who are bereaved by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning youth. (Education Code 215)

The Board shall review, and update as necessary, this policy at least every five years. (Education Code 215)

*Legal Reference: (see next page)*

BP 5141.52(c)



## SUICIDE PREVENTION (continued)

### Legal Reference:

#### EDUCATION CODE

215 Student suicide prevention policies

215.5 Suicide prevention hotline contact information on student identification cards

216 Suicide prevention online training programs

32280-32289 Comprehensive safety plan

49060-49079 Student records

49602 Confidentiality of student information

49604 Suicide prevention training for school counselors

#### GOVERNMENT CODE

810-996.6 Government Claims Act

#### PENAL CODE

11164-11174.3 Child Abuse and Neglect Reporting Act

#### WELFARE AND INSTITUTIONS CODE

5698 Emotionally disturbed youth; legislative intent

5850-5883 Children's Mental Health Services Act

#### COURT DECISIONS

Corales v. Bennett (Ontario-Montclair School District), (2009) 567 F.3d 554

### Management Resources:

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools, Kindergarten Through Grade Twelve, 2008

Health Framework for California Public Schools, Kindergarten Through Grade Twelve, 2003

#### CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

School Connectedness: Strategies for Increasing Protective Factors Among Youth, 2009

#### NATIONAL ASSOCIATION OF SCHOOL PSYCHOLOGISTS PUBLICATIONS

Preventing Suicide: Guidelines for Administrators and Crisis Teams, 2015

#### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

National Strategy for Suicide Prevention: Goals and Objectives for Action, rev. 2012

Preventing Suicide: A Toolkit for High Schools, 2012

#### WEB SITES

American Association of Suicidology: <http://www.suicidology.org>

American Foundation for Suicide Prevention: <https://afsp.org>

American Psychological Association: <http://www.apa.org>

American School Counselor Association: <https://www.schoolcounselor.org>

California Department of Education, Mental Health: <http://www.cde.ca.gov/ls/cg/mh>

California Department of Health Care Services, Suicide Prevention Program:

<http://www.dhcs.ca.gov/services/MH/Pages/SuicidePrevention.aspx>

Centers for Disease Control and Prevention, Mental Health: <http://www.cdc.gov/mentalhealth>

National Association of School Psychologists: <https://www.nasponline.org>

National Institute for Mental Health: <http://www.nimh.nih.gov>

Trevor Project: <http://thetrevorproject.org>

U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services

Administration: <http://www.samhsa.gov>

## **SUICIDE PREVENTION**

Student identification cards shall include the National Suicide Prevention Lifeline telephone number and may also include the Crisis Text Line and/or a local suicide prevention hotline telephone number. (Education Code 215.5)

### **Staff Development**

Suicide prevention training shall be provided to teachers, counselors, and other district employees who interact with students. The training shall be offered under the direction of a district counselor/psychologist and/or in cooperation with one or more community mental health agencies.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

Materials for training shall include how to identify appropriate mental health services at the school site and within the community, and when and how to refer youth and their families to those services. Materials also may include programs that can be completed through self-review of suitable suicide prevention materials. (Education Code 215)

Staff development shall include research and information related to the following topics:

1. The higher risk of suicide among certain groups, including, but not limited to, students who are bereaved by suicide; students with disabilities, mental illness, or substance use disorders; students who are experiencing homelessness or who are in out-of-home settings such as foster care; and students who are lesbian, gay, bisexual, transgender, or questioning youth
2. Individual risk factors such as previous suicide attempt(s) or self-harm, history of depression or mental illness, family history of suicide or violence, feelings of isolation, interpersonal conflicts, a recent severe stressor or loss, family instability, impulsivity, and other factors

*(cf. 5131.6 - Alcohol and Other Drugs)*

3. Warning signs that may indicate depression, emotional distress, or suicidal intentions, such as changes in students' personality or behavior and verbalizations of hopelessness or suicidal intent
4. Protective factors that may help to decrease a student's suicide risk, such as resiliency, problem-solving ability, access to mental health care, and positive connections to family, peers, school, and community
5. Instructional strategies for teaching the suicide prevention curriculum and promoting mental and emotional health

## **SUICIDE PREVENTION** (continued)

6. School and community resources and services, including resources and services that meet the specific needs of high-risk groups

*(cf. 5141.6 - School Health Services)*

*(cf. 6164.2 - Guidance/Counseling Services)*

7. Appropriate ways to interact with a student who is demonstrating emotional distress or is suicidal and procedures for intervening when a student attempts, threatens, or discloses the desire to die by suicide, including, but not limited to, appropriate protocols for monitoring the student while the immediate referral of the student to medical or mental health services is being processed
8. District procedures for responding after a suicide has occurred

### **Instruction**

The district's comprehensive health education program shall promote the healthy mental, emotional, and social development of students and shall be aligned with the state content standards and curriculum framework. Suicide prevention instruction shall be incorporated into the health education curriculum at appropriate secondary grades and shall be designed to help students:

1. Identify and analyze signs of depression and self-destructive behaviors and understand how feelings of depression, loss, isolation, inadequacy, and anxiety can lead to thoughts of suicide
2. Develop coping and resiliency skills and self-esteem
3. Learn to listen, be honest, share feelings, and get help when communicating with friends who show signs of suicidal intent
4. Identify trusted adults, school resources, and/or community crisis intervention resources where youth can get help and recognize that there is no stigma associated with seeking services for mental health, substance abuse, and/or suicide prevention

*(cf. 5131.6 - Alcohol and Other Drugs)*

*(cf. 5141.6 - School Health Services)*

*(cf. 6142.8 - Comprehensive Health Education)*

*(cf. 6164.2 - Guidance/Counseling Services)*

### **Intervention**

Students shall be encouraged to notify a teacher, principal, counselor, or other adult when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions.

## **SUICIDE PREVENTION** (continued)

Every statement regarding suicidal intent shall be taken seriously. Whenever a staff member suspects or has knowledge of a student's suicidal intentions based on the student's verbalizations or act of self-harm, the staff member shall promptly notify the principal or school counselor, who shall implement district intervention protocols as appropriate.

Although any personal information that a student discloses to a school counselor shall generally not be revealed, released, referenced, or discussed with third parties, the counselor may report to the principal or student's parents/guardians when there is reasonable cause to believe that disclosure is necessary to avert a clear and present danger to the health, safety, or welfare of the student or others within the school community. In addition, the counselor may disclose information of a personal nature to psychotherapists, other health care providers, or the school nurse for the sole purpose of referring the student for treatment. (Education Code 49602)

*(cf. 5141 - Health Care and Emergencies)*

School employees shall act only within the authorization and scope of their credential or license. An employee is not authorized to diagnose or treat mental illness unless specifically licensed and employed to do so. (Education Code 215)

Whenever schools establish a peer counseling system to provide support for students, peer counselors shall receive training that includes identification of the warning signs of suicidal behavior and referral of a suicidal student to appropriate adults.

*(cf. 5138 - Conflict Resolution/Peer Mediation)*

When a suicide attempt or threat is reported, the principal or designee shall ensure student safety by taking the following actions:

1. Immediately securing medical treatment and/or mental health services as necessary
2. Notifying law enforcement and/or other emergency assistance if a suicidal act is being actively threatened
3. Keeping the student under continuous adult supervision until the parent/guardian and/or appropriate support agent or agency can be contacted and has the opportunity to intervene
4. Removing other students from the immediate area as soon as possible

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 5141 - Health Care and Emergencies)*

## **SUICIDE PREVENTION** (continued)

The principal or designee shall document the incident in writing, including the steps that the school took in response to the suicide attempt or threat.

*(cf. 5125 - Student Records)*

The Superintendent or designee shall follow up with the parent/guardian and student in a timely manner to provide referrals to appropriate services as needed. If the parent/guardian does not access treatment for the student, the Superintendent or designee may meet with the parent/guardian to identify barriers to treatment and assist the family in providing follow-up care for the student. If follow-up care is still not provided, the Superintendent or designee shall consider whether it is necessary, pursuant to laws for mandated reporters of child neglect, to refer the matter to the local child protective services agency.

*(cf. 5141.4 - Child Abuse Prevention and Reporting)*

For any student returning to school after a mental health crisis, the principal or designee and/or school counselor may meet with the parents/guardians and, if appropriate, with the student to discuss re-entry and appropriate next steps to ensure the student's readiness for return to school and determine the need for ongoing support.

### **Postvention**

In the event that a student dies by suicide, the Superintendent or designee shall communicate with the student's parents/guardians to offer condolences, assistance, and resources. In accordance with the laws governing confidentiality of student record information, the Superintendent or designee shall consult with the parents/guardians regarding facts that may be divulged to other students, parents/guardians, and staff.

The Superintendent or designee shall implement procedures to address students' and staff's grief and to minimize the risk of imitative suicide or suicide contagion. The Superintendent or designee shall provide students, parents/guardians, and staff with information, counseling, and/or referrals to community agencies as needed. School staff may receive assistance from school counselors or other mental health professionals in determining how best to discuss the suicide or attempted suicide with students.

Any response to media inquiries shall be handled by the district-designated spokesperson who shall not divulge confidential information. The district's response shall not sensationalize suicide and shall focus on the district's postvention plan and available resources.

*(cf. 1112- Media Relations)*

**SUICIDE PREVENTION** (continued)

After any suicide or attempted suicide by a student, the Superintendent or designee shall provide an opportunity for all staff who responded to the incident to debrief, evaluate the effectiveness of the strategies used, and make recommendations for future actions.

## **DISCIPLINE**

The Governing Board is committed to providing a safe, supportive, and positive school environment which is conducive to student learning and achievement and desires to prepare students for responsible citizenship by fostering self-discipline and personal responsibility. The Board believes that high expectations for student behavior, use of effective school and classroom management strategies, provision of appropriate intervention and support, and parent/guardian involvement can minimize the need for disciplinary measures that exclude students from instruction as a means for correcting student misbehavior.

*(cf. 5113.1 - Chronic Absence and Truancy)*  
*(cf. 5131 - Conduct)*  
*(cf. 5131.1 - Bus Conduct)*  
*(cf. 5131.2 - Bullying)*  
*(cf. 5137 - Positive School Climate)*  
*(cf. 5145.9 - Hate-Motivated Behavior)*  
*(cf. 6020 - Parent Involvement)*

The Superintendent or designee shall develop effective, age-appropriate strategies for maintaining a positive school climate and correcting student misbehavior at district schools. The strategies shall focus on providing students with needed supports; communicating clear, appropriate, and consistent expectations and consequences for student conduct; and ensuring equity and continuous improvement in the implementation of district discipline policies and practices.

*(cf. 5138 - Conflict Resolution/Peer Mediation)*  
*(cf. 6164.2 - Guidance/Counseling Services)*

In addition, the Superintendent or designee's strategies for correcting student misconduct shall reflect the Board's preference for the use of positive interventions and alternative disciplinary measures over exclusionary discipline measures.

Disciplinary measures that may result in loss of instructional time or cause students to be disengaged from school, such as detention, suspension, and expulsion, shall be imposed only when required or permitted by law or when other means of correction have been documented to have failed. (Education Code 48900.5)

*(cf. 5020 - Parent Rights and Responsibilities)*  
*(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)*  
*(cf. 6164.5 - Student Success Teams)*

School personnel and volunteers shall not allow any disciplinary action taken against a student to result in the denial or delay of a school meal. (Education Code 49557.5)

*(cf. 3550 - Food Service/Child Nutrition Program)*  
*(cf. 3551 - Food Service Operations/Cafeteria Fund)*  
*(cf. 3553 - Free and Reduced Price Meals)*

## **DISCIPLINE** (continued)

Seclusion and behavioral restraint are prohibited as a means of discipline and shall not be used to correct student behavior except as permitted pursuant to Education Code 49005.4 and in accordance with district regulations. (Education Code 49005.2)

*(cf. 5131.41 - Use of Seclusion and Restraint)*

The Superintendent or designee shall create a model discipline matrix that lists violations and the consequences for each as allowed by law.

The administrative staff at each school may develop disciplinary rules to meet the school's particular needs consistent with law, Board policy, and district regulations. The Board, at an open meeting, shall review the approved school discipline rules for consistency with Board policy and state law. Site-level disciplinary rules shall be included in the district's comprehensive safety plan. (Education Code 32282, 35291.5)

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 9320 - Meetings and Notices)*

At all times, the safety of students and staff and the maintenance of an orderly school environment shall be priorities in determining appropriate discipline. When misconduct occurs, staff shall attempt to identify the causes of the student's behavior and implement appropriate discipline. When choosing between different disciplinary strategies, staff shall consider the effect of each option on the student's health, well-being, and opportunity to learn.

Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the district's nondiscrimination policies.

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

*(cf. 0415 - Equity)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

The Superintendent or designee shall provide professional development as necessary to assist staff in developing the skills needed to effectively and equitably implement the disciplinary strategies adopted for district schools, including, but not limited to, knowledge of school and classroom management skills and their consistent application, effective accountability and positive intervention techniques, and the tools to form strong, cooperative relationships with parents/guardians.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*



## **DISCIPLINE** (continued)

District goals for improving school climate, based on suspension and expulsion rates, surveys of students, staff, and parents/guardians regarding their sense of school safety and connectedness to the school community, and other local measures, shall be included in the district's local control and accountability plan, as required by law.

*(cf. 0460 - Local Control and Accountability Plan)*  
*(cf. 3100 - Budget)*

At the beginning of each school year, the Superintendent or designee shall report to the Board regarding disciplinary strategies used in district schools in the immediately preceding school year and their effect on student learning.

### *Legal Reference:*

#### EDUCATION CODE

32280-32289 *School safety plans*  
35146 *Closed sessions*  
35291 *Rules*  
35291.5-35291.7 *School-adopted discipline rules*  
37223 *Weekend classes*  
44807.5 *Restriction from recess*  
48900-48926 *Suspension and expulsion*  
48980-48985 *Notification of parent/guardian*  
49005-49006.4 *Seclusion and restraint*  
49330-49335 *Injurious objects*  
49550-49564.5 *Meals for needy students*  
52060-52077 *Local control and accountability plan*

#### CIVIL CODE

1714.1 *Parental liability for child's misconduct*

#### CODE OF REGULATIONS, TITLE 5

307 *Participation in school activities until departure of bus*  
353 *Detention after school*

#### UNITED STATES CODE, TITLE 20

1400-1482 *Individuals with Disabilities Education Act*

#### UNITED STATES CODE, TITLE 29

794 *Section 504 of the Rehabilitation Act of 1973*

#### UNITED STATES CODE, TITLE 42

1751-1769j *School Lunch Program*  
1773 *School Breakfast Program*

*Management Resources: (see next page)*

## DISCIPLINE (continued)

### *Management Resources:*

#### CSBA PUBLICATIONS

*Recent Legislation on Discipline: AB 240, Fact Sheet, March 2015*

*The Case for Reducing Out-of-School Suspensions and Expulsions, Fact Sheet, April 2014*

*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*

*Maximizing Opportunities for Physical Activity during the School Day, Fact Sheet, 2009*

#### CALIFORNIA DEPARTMENT OF EDUCATION PROGRAM ADVISORIES

*Classroom Management: A California Resource Guide for Teachers and Administrators of Elementary and Secondary Schools, 2000*

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

*Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014*

#### WEB SITES

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

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

Public Counsel: <http://www.fixschooldiscipline.org>

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

**DISCIPLINE**

**Site-Level Rules**

Site-level rules shall be consistent with state law and Board policies and administrative regulations. In developing site-level disciplinary rules, the principal or designee shall solicit the participation, views, and advice of one representative selected by each of the following groups: (Education Code 35291.5)

1. Parents/guardians
2. Teachers
3. School administrators
4. School security personnel, if any

*(cf. 3515.3 - District Police/Security Department)*

5. For junior high and high schools, students enrolled in the school

Annually, site-level discipline rules shall be reviewed and, if necessary, updated to align with any changes in state law, district discipline policies and regulations, and/or goals for school safety and climate as specified in the district's local control and accountability plan. A copy of the rules shall be filed with the Superintendent or designee for inclusion in the comprehensive safety plan.

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 0460 - Local Control and Accountability Plan)*

School rules shall be communicated to students clearly and in an age-appropriate manner.

It shall be the duty of each employee of the school to enforce the school rules on student discipline. (Education Code 35291.5)

**Disciplinary Strategies**

To the extent possible, staff shall use disciplinary strategies that keep students in school and participating in the instructional program. Except when students' presence causes a danger to themselves or others or they commit a single act of a grave nature or an offense for which suspension or expulsion is required by law, suspension or expulsion shall be used only when other means of correction have failed to bring about proper conduct. Disciplinary strategies may include, but are not limited to:

1. Discussion or conference between school staff and the student and parents/guardians

**DISCIPLINE** (continued)

*(cf. 5020 - Parent Rights and Responsibilities)*  
*(cf. 6020 - Parent Involvement)*

2. Referral of the student to the school counselor or other school support service personnel for case management and counseling

*(cf. 5138 - Conflict Resolution/Peer Mediation)*  
*(cf. 6164.2 - Guidance/Counseling Services)*

3. Convening of a study team, guidance team, resource panel, or other intervention-related team to assess the behavior and develop and implement an individual plan to address the behavior in partnership with the student and parents/guardians

*(cf. 6164.5 - Student Success Teams)*

4. When applicable, referral for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program or a Section 504 plan

*(cf. 6159 - Individualized Education Program)*  
*(cf. 6164.6 - Identification and Education under Section 504)*

5. Enrollment in a program for teaching prosocial behavior or anger management
6. Participation in a restorative justice program
7. A positive behavior support approach with tiered interventions that occur during the school day on campus
8. Participation in a social and emotional learning program that teaches students the ability to understand and manage emotions, develop caring and concern for others, make responsible decisions, establish positive relationships, and handle challenging situations capably
9. Participation in a program that is sensitive to the traumas experienced by students, focuses on students' behavioral health needs, and addresses those needs in a proactive manner
10. After-school programs that address specific behavioral issues or expose students to positive activities and behaviors, including, but not limited to, those operated in collaboration with local parent and community groups

*(cf. 5148.2 - Before/After School Programs)*

**DISCIPLINE** (continued)

11. Recess restriction as provided in the section below entitled "Recess Restriction"
12. Detention after school hours as provided in the section below entitled "Detention After School"
13. Community service as provided in the section below entitled "Community Service"
14. In accordance with Board policy and administrative regulation, restriction or disqualification from participation in extracurricular activities

*(cf. 6145 - Extracurricular/Cocurricular Activities)*

15. Reassignment to an alternative educational environment

*(cf. 6158 - Independent Study)*

*(cf. 6181 - Alternative Schools/Programs of Choice)*

*(cf. 6184 - Continuation Education)*

*(cf. 6185 - Community Day School)*

16. Suspension and expulsion in accordance with law, Board policy, and administrative regulation

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

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

When, by law or district policy, other means of correction are required to be implemented before a student could be suspended or expelled, any other means of correction implemented shall be documented and retained in the student's records. (Education Code 48900.5)

*(cf. 5125 - Student Records)*

**Recess Restriction**

Teachers may restrict a student's recess time only when they believe that this action is the most effective way to bring about improved behavior. When recess restriction involves the withholding of physical activity from a student, teachers shall try other disciplinary measures before imposing the restriction. Recess restriction shall be subject to the following conditions:

1. The student shall be given adequate time to use the restroom and get a drink or eat lunch, as appropriate.
2. The student shall remain under a certificated employee's supervision during the period of restriction.

**DISCIPLINE** (continued)

3. The student's teacher shall inform the principal of any recess restrictions imposed.

*(cf. 5030 - Student Wellness)*

*(cf. 6142.7 - Physical Education and Activity)*

**Detention After School**

Students may be detained for disciplinary reasons for up to one hour after the close of the maximum school day, or until the departure of the school bus to which they have been assigned if applicable. (5 CCR 307, 353)

The student shall not be detained unless the principal or designee notifies the parent/guardian.

Students shall remain under the supervision of a certificated employee during the period of detention.

Students may be offered the choice of serving their detention on Saturday rather than after school.

*(cf. 6176 - Weekend/Saturday Classes)*

**Community Service**

As part of or instead of disciplinary action, the Board, Superintendent, principal, or principal's designee may require a student to perform community service during nonschool hours on school grounds or, with written permission of the student's parent/guardian, off school grounds. Such service may include, but is not limited to, community or school outdoor beautification, community or campus betterment, and teacher, peer, or youth assistance programs. (Education Code 48900.6)

This community service option is not available for a student who has been suspended, pending expulsion, pursuant to Education Code 48915. However, if the recommended expulsion is not implemented or the expulsion itself is suspended, then the student may be required to perform community service for the resulting suspension. (Education Code 48900.6)

**Notice to Parents/Guardians and Students**

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians, in writing, about the availability of district rules related to discipline. (Education Code 35291, 48980)

*(cf. 5145.6 - Parental Notifications)*

**DISCIPLINE** (continued)

The Superintendent or designee shall also provide written notice of disciplinary rules to transfer students at the time of their enrollment in the district.

Regulation  
approved:  
**Instruction**

CSBA MANUAL MAINTENANCE SERVICE  
December 2018  
AR 6183(a)

## **HOME AND HOSPITAL INSTRUCTION**

A student with a temporary disability which makes school attendance impossible or inadvisable shall be entitled to receive individual instruction at home or in a hospital or other residential health facility, excluding state hospitals. (Education Code 48206.3)

*(cf. 5112.2 - Exclusions from Attendance)*

*Temporary disability* means a physical, mental, or emotional disability incurred while a student is enrolled in regular day classes or an alternative education program, and after which the student can reasonably be expected to return to regular day classes or the alternative education program in which the student is enrolled. *Temporary disability* does not include a disability that would qualify a student for special education pursuant to Education Code 56026. (Education Code 48206.3)

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 6158 - Independent Study)*

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

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of district students regarding: (Education Code 48206.3, 48208, 48980)

1. The availability of individual instruction for any student with a temporary disability, including information regarding student eligibility for, and the duration of, individual instruction
2. The rights and responsibilities of parents/guardians of any student with a temporary disability pursuant to Education Code 48207 and 48208

*(cf. 5145.6 - Parental Notifications)*

Parents/guardians shall notify the principal or designee when their child is temporarily disabled and needs individual instruction at home or in a hospital or other residential health facility.

### **Determination of Student Eligibility**

Not later than five working days after receiving notification from a parent/guardian that a student has a temporary disability, the Superintendent or designee shall determine whether



the student will be able to receive individual instruction at home or in a hospital or residential health facility. (Education Code 48208)

The Superintendent or designee may require verification through any reasonable means that the student is temporarily disabled and needs individual instruction.

AR 6183(b)

## **HOME AND HOSPITAL INSTRUCTION** (continued)

### **Provision of Individual Instruction**

Individual instruction at a student's home or in a hospital or other residential health facility shall begin no later than five working days after the Superintendent or designee makes the determination that the student is eligible to receive individual instruction. (Education Code 48207.5, 48208)

The district shall be responsible for providing individual instruction to any temporarily disabled student who is in a hospital or other residential health facility located within district boundaries, whether or not the student is enrolled in the district. If the student is enrolled in another district, the Superintendent or designee may enter into an agreement to have the student's district of residence provide the individual instruction. The Superintendent or designee may also enter into an agreement to provide individual instruction to a district student who is in a hospital or other residential health facility located within the boundaries of another district. (Education Code 48208)

*(cf. 5111.1 - District Residency)*

Whenever the district provides individual instruction to a non-district student who is in a hospital or other residential health facility located within district boundaries, the Superintendent or designee shall, within five working days of the beginning of the individual instruction, provide written notification to the student's district of residence that, effective on the date on which individual instruction began, the district of residence may not count the student for purposes of computing that district's average daily attendance. (Education Code 48208)

A student receiving individual instruction in a hospital or residential health facility for a partial week shall be entitled to attend school or receive individual instruction at home on days in which the student is not receiving individual instruction in the hospital or other residential health facility, if the student is well enough to do so. (Education Code 48207.3)

Home or hospital instruction shall be provided only by teachers with valid California teaching credentials who consent to the assignment. (Education Code 44865)

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

Insofar as possible, the teacher providing home or hospital instruction shall consult with the student's current classroom teacher(s) so as to provide a continuity of instruction that enables the student to stay abreast with the regular school program.

AR 6183(c)

## **HOME AND HOSPITAL INSTRUCTION (continued)**

The district's attendance supervisor shall ensure that the absences of any temporarily disabled student receiving individual instruction at home or in a hospital or other residential health facility are excused until the student is able to return to the regular school program. (Education Code 48240)

*(cf. 5113 - Absences and Excuses)*

*(cf. 5113.11 - Attendance Supervision)*

## **Return to School**

A student receiving individual instruction who is well enough to return to school shall be allowed to return to the school that the student attended immediately before receiving individual instruction, if the return occurs during the school year in which the individual instruction was initiated. (Education Code 48207.3)

### *Legal Reference:*

#### EDUCATION CODE

44865 *Qualifications for home teachers*

45031 *Home teachers*

48200 *Minimum school day*

48206.3-48208 *Students with temporary disabilities; individual instruction*

48240 *Supervisors of attendance*

48980 *Parental notifications*

51800-51802 *Employment of home teachers*

56026 *Individual with exceptional needs*

#### CODE OF REGULATIONS, TITLE 5

421 *Method of verification*

423 *Prolonged illness*

Regulation  
approved:  
**Board Bylaws**

CSBA MANUAL MAINTENANCE SERVICE  
December 2018  
BB 9322(a)

## **AGENDA/MEETING MATERIALS**

### **Agenda Content**

Governing Board meeting agendas shall reflect the district's vision and goals and the Board's focus on student learning.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

Each agenda shall state the meeting time and place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (Government Code 54954.2)

*(cf. 9320 - Meetings and Notices)*

*(cf. 9321- Closed Session Purposes and Agendas)*

The agenda shall provide members of the public the opportunity to address the Board on any agenda item before or during the Board's consideration of the item. However, the agenda need not provide an opportunity for public comment when the agenda item has previously been considered at an open meeting of a committee comprised exclusively of Board members, provided that members of the public were afforded an opportunity to comment on the item at that meeting and that the item has not been substantially changed since the committee considered it. (Government Code 54954.3)

The agenda for a regular Board meeting shall also provide members of the public an opportunity to provide comment on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board. (Education Code 35145.5; Government Code 54954.3)

*(cf. 9323 - Meeting Conduct)*

Each agenda for a regular meeting shall list the address designated by the Superintendent or designee for public inspection of documents related to an open session item that have been distributed to the Board less than 72 hours before the meeting. (Government Code 54957.5)

The agenda shall include information regarding how, when, and to whom a request should be made if an individual requires disability-related accommodations or modifications, including

auxiliary aids and services, in order to participate in the Board meeting. (Government Code 54954.2)

### **Agenda Preparation**

The Board president and the Superintendent, as secretary to the Board, shall work together to develop the agenda for each regular and special meeting.

*(cf. 9121 - President)*

*(cf. 9122 - Secretary)*

BB 9322(b)

### **AGENDA/MEETING MATERIALS (continued)**

Any Board member or member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the Superintendent or designee with supporting documents and information, if any, at least one week before the scheduled meeting date. Items submitted less than a week before the scheduled meeting date may be postponed to a later meeting in order to allow sufficient time for consideration and research of the issue.

The Board president and Superintendent shall decide whether a request from a member of the public is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board may not be placed on the agenda. In addition, before placing the item on the agenda, the Board president and Superintendent shall determine if the item is merely a request for information or whether the issue is covered by an existing policy or administrative regulation.

If the Board president and Superintendent deny a request from a Board member to place an item on the agenda, the Board member may request the Board to take action to determine whether the item shall be placed on the agenda.

The Board president and Superintendent shall also decide whether an agenda item is appropriate for discussion in open or closed session, and whether the item should be an action item subject to Board vote or an information item that does not require immediate action.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent items shall be items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent recommends approval. When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular agenda item.

The agenda shall provide an opportunity for members of the public to comment on any consent agenda item that has not been previously considered. (Government Code 54954.3)

Any Board action that involves borrowing \$100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda. (Government Code 53635.7)

*(cf. 9323.2 - Actions by the Board)*

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

BB 9322(c)

## **AGENDA/MEETING MATERIALS** (continued)

*(cf. 1312.1 - Complaints Concerning District Employees)*

*(cf. 1312.2 - Complaints Concerning Instructional Materials)*

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

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

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

### **Agenda Dissemination to Board Members**

At least 72 hours before each regular meeting, each Board member shall be provided a copy of the agenda and agenda packet, including the Superintendent or designee's report; minutes to be approved; copies of communications; reports from committees, staff, and others; and other available documents pertinent to the meeting.

When special meetings are called, Board members shall receive, at least 24 hours prior to the meeting, notice of the business to be transacted. (Government Code 54956)

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not, outside of a noticed meeting, directly or through intermediaries or electronic means discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.

*(cf. 9012 - Board Member Electronic Communications)*

### **Agenda Dissemination to Members of the Public**

Any agenda and related materials distributed to the Board shall be made available to the public upon request without delay. Only those documents which are disclosable public records under the Public Records Act and which relate to an agenda item scheduled for the open session portion of a regular meeting shall be made available to the public. (Government Code 54957.5)

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (Government Code 54954.2)

In addition, the Superintendent or designee shall post the agenda on the homepage of the district web site. The posted agenda shall be accessible through a prominent direct link to the current agenda or to the district's agenda management platform in accordance with Government Code 54954.2. When the district utilizes an integrated agenda management platform, the link to that platform shall take the user directly to the web site with the district's agendas, and the current agenda shall be the first available. (Government Code 54954.2)

*(cf. 1113 - District and School Web Sites)*

*(cf. 1340 - Access to District Records)*

BB 9322(d)

### **AGENDA/MEETING MATERIALS** (continued)

If a document which relates to an open session agenda item of a regular Board meeting is distributed to the Board less than 72 hours prior to a meeting, the Superintendent or designee shall make the document available for public inspection at a designated location at the same time the document is distributed to all or a majority of the Board. (Government Code 54957.5)

The Superintendent or designee shall mail a copy of the agenda or a copy of all the documents constituting the agenda packet to any person who requests the items. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the Board, whichever occurs first. (Government Code 54954.1)

Any request for mailed copies of agendas or agenda packets shall be in writing and shall be valid for the calendar year in which it is filed. Written requests must be renewed following January 1 of each year. (Government Code 54954.1)

Persons requesting mailing of the agenda or agenda packet shall pay an annual fee, as determined by the Superintendent or designee, not to exceed the cost of providing the service.

Any document prepared by the district or Board and distributed during a public meeting shall be made available for public inspection at the meeting. Any document prepared by another person shall be made available for public inspection after the meeting. These requirements shall not apply to a document that is exempt from public disclosure under the Public Records Act. (Government Code 54957.5)

Upon request, the Superintendent or designee shall make the agenda, agenda packet, and/or any writings distributed at the meeting available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. (Government Code 54954.1)

Legal Reference: (see next page)

BB 9322(e)

## **AGENDA/MEETING MATERIALS (continued)**

### *Legal Reference:*

#### EDUCATION CODE

35144 *Special meetings*

35145 *Public meetings*

35145.5 *Right of public to place matters on agenda*

#### GOVERNMENT CODE

6250-6270 *Public Records Act*

53635.7 *Separate item of business*

54954.1 *Mailed agenda of meeting*

54954.2 *Agenda posting requirements; board actions*

54954.3 *Opportunity for public to address legislative body*

54954.5 *Closed session item descriptions*

54956.5 *Emergency meetings*

54957.5 *Availability of public records*

54960.2 *Challenging board actions; cease and desist*

#### UNITED STATES CODE, TITLE 42

12101-12213 *Americans with Disabilities Act*

#### CODE OF FEDERAL REGULATIONS, TITLE 28

35.160 *Effective communications*

36.303 *Auxiliary aids and services*

#### COURT DECISIONS

*Mooney v. Garcia*, (2012) 207 Cal.App.4th 229

*Caldwell v. Roseville Joint Union High School District*, 2007 U.S. Dist. LEXIS 66318

#### ATTORNEY GENERAL OPINIONS

99 *Ops. Cal. Atty. Gen.* 11 (2016)

78 *Ops. Cal. Atty. Gen.* 327 (1995)

### *Management Resources:*

#### CSBA PUBLICATIONS

*Call to Order: A Blueprint for Great Board Meetings*, 2015

*The Brown Act: School Boards and Open Meeting Laws*, rev. 2014

#### ATTORNEY GENERAL PUBLICATIONS

*The Brown Act: Open Meetings for Legislative Bodies*, rev. 2003

#### WEB SITES

CSBA, Agenda Online: <http://www.csba.org>

California Attorney General's Office: <http://www.oag.ca.gov>

## **MINUTES AND RECORDINGS**

The Governing Board recognizes that maintaining accurate minutes of Board meetings helps foster public trust in Board governance and provides a record of Board actions for use by district staff and the public.

*(cf. 9000 - Role of the Board)*  
*(cf. 9005 - Governance Standards)*  
*(cf. 9323 - Meeting Conduct)*

The secretary of the Board shall keep minutes and record all official Board actions. The Board's minutes shall be public records and shall be made available to the public upon request. (Education Code 35145, 35163)

*(cf. 1340 - Access to District Records)*  
*(cf. 9122 - Secretary)*  
*(cf. 9323.2 - Actions by the Board)*

The minutes of Board meetings shall include, but not be limited to:

1. A notation of which Board members are present, in person or by teleconference, and whether a member is not present for part of the meeting due to late arrival and/or early departure

*(cf. 9250 - Remuneration, Reimbursement and Other Benefits)*  
*(cf. 9320 - Meetings and Notices)*

2. A brief summary of the Board's discussion on each agenda topic, rather than a verbatim record of each Board member's specific points of view during the discussion
3. A summary of the public comments made on agendized items and unagendized topics
4. The specific language of each motion and the names of the Board members who made and seconded the motion
5. Preferential votes cast by student Board member(s) (Education Code 35012)

*(cf. 9150 - Student Board Members)*

6. Any action taken by the Board, and the vote or abstention on that action of each Board member present (Education Code 35145; Government Code 54953)

Upon request by a student's parent/guardian, or by the student if age 18 or older, the minutes shall not include the student's or parent/guardian's address, telephone number, date of birth, or email address, or the student's name or other directory information as defined in Education



Code 49061. The request to exclude such information shall be made in writing to the secretary or clerk of the Board. (Education Code 49073.2)

BB 9324(b)

## **MINUTES AND RECORDINGS** (continued)

*(cf. 5125.1 - Release of Directory Information)*

The Board agenda shall include a statement of the option and process for students and parents/guardians to request that such information be excluded from the minutes.

The Superintendent or designee shall distribute a copy of the "unapproved" minutes of the previous meeting(s) with the agenda for the next regular meeting. The Board shall approve the minutes as circulated or with necessary amendments.

Upon approval by the Board, the minutes shall be signed by the Board President, Clerk and Secretary.

Official Board minutes and recordings shall be stored in a secure location and shall be retained in accordance with law.

*(cf. 3580 - District Records)*

Any minutes or recordings kept for Board meetings held in closed session shall be kept separately from the minutes or recordings of regular and special meetings. Minutes or recordings of closed sessions are not public records. (Government Code 54957.2)

*(cf. 9321.1 - Closed Session Actions and Reports)*

### **Recording or Broadcasting of Meetings**

The district may tape, film, stream, or broadcast any open Board meeting. At the beginning of the meeting, the Board president shall announce that a recording or broadcasting is being made at the direction of the Board and that the recording or broadcast may capture images and sounds of those attending the meeting. As practicable, the recorder or camera shall be placed in plain view of meeting participants.

Any district recording may be erased or destroyed 30 days after the meeting. Recordings made at the direction of the Board during a meeting are public records and, upon request, shall be made available for inspection by members of the public on district equipment without charge. (Government Code 54953.5)

*Legal Reference: (see next page)*

**MINUTES AND RECORDINGS (continued)**

*Legal Reference:*

EDUCATION CODE

35012 *Number of members; terms; student board members*

35145 *Public meetings*

35163 *Official actions, minutes and journals*

35164 *Vote requirements*

49061 *Student records; definitions*

49073.2 *Privacy of student and parent/guardian personal information*

GOVERNMENT CODE

54952.2 *Meeting defined*

54953 *Meetings*

54953.5 *Audio or video recording of proceedings*

54953.6 *Broadcasting of proceedings*

54957.2 *Closed sessions; clerk; minute book*

54960 *Violations and remedies*

PENAL CODE

632 *Unlawful to intentionally record a confidential communication without consent*

CODE OF REGULATIONS, TITLE 5

16020-16027 *Classification and retention of records*

*Management Resources:*

CSBA PUBLICATIONS

*Call to Order: A Blueprint for Great Board Meetings, 2015*

*The Brown Act: School Boards and Open Meeting Laws, rev. 2014*

WEB SITES

CSBA, Agenda Online: <http://www.agendaonline.com>