

Tipton Elementary School District

AGENDA

REGULAR BOARD MEETING

Tuesday, January 7, 2020

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. **CONSENT CALENDAR: Action items:**

3.1 Minutes of Regular Board Meeting for December 17, 2019

3.2 School Accountability Report Card 2018-2019

3.3 Discard Library Books

4. **ADMINISTRATIVE: Action items:**

4.1 Tipton Elementary School District Wellness Plan

4.2 Temporary Athletic Team Coach Certification for 2019-2020

5. **FINANCE: Action items:**

5.1 Vendor Payments

5.2 Audit Report for Year Ended June 30, 2019

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

6.1 MOT--FOOD SERVICE—PROJECTS

6.2 P-1 Attendance Report

6.3 California Dashboard

6.4 Healthy Kids Survey Results

7. **Any Other Business:**

8. **Adjourn to Closed Session: The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session as required by law.**

8.1. Government Code 54957

Public Employee Discipline/Dismissal/ Release/ Resignation

9. **Reconvene to Open Session**
10. **Report out from Closed Session**
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: Monday, December 30, 2019

3. CONSENT CALENDAR: Action items:

3.1 Minutes of Regular Board Meeting for December 17,
2019

Tipton Elementary School District MINUTES

REGULAR BOARD MEETING

Tuesday, December 17, 2019

6:00 p.m. District Conference Room

Rescheduled pursuant to Board action

1. Call to order- Flag Salute

Board President, Greg Rice, called the meeting to order at 6:00 pm and led the flag salute. Board Members present: Iva Sousa, John Cardoza and Greg Rice. Absent: Shelley Heeger and Fernando Cunha. Guests: Maryann Henry and Cherie Solian

2. Public Input:

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

No Comment

3. Annual Organizational Meeting: Action items:

3.1 Nominate and Elect President of the Tipton Board of Education

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

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

Yea - Iva Sousa, John Cardoza and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and Fernando Cunha

3.2 Nominate and Elect Clerk of the Tipton Board of Education

Motion to Nominate and Elect Iva Sousa as Clerk of the Tipton Board of Education was made by John Cardoza and second by Greg Rice.

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

Yea - Iva Sousa, John Cardoza and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and Fernando Cunha

3.3 Appoint Secretary of the Board

Motion to Appoint Stacey Bettencourt as Secretary of the Board was made by Iva Sousa and second by John Cardoza.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

3.4 Authorized Signatures to Sign Orders – Superintendent, Principal and Business Manager

Motion to approve Authorized Signatures to Sign Orders – Superintendent, Principal and Business Manager was made by Iva Sousa and second by John Cardoza.
Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

3.5 Board Representative to Vote on 2020 Election of County Committee

Motion to Appoint John Cardoza as the Board Representative to Vote on 2020 Election of County Committee was made by Iva Sousa and second by Greg Rice.
Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

4. CONSENT CALENDAR: Action items:

4.1 Minutes of Board Meeting, December 10, 2019

Motion to approve the Consent Calendar was made by Iva Sousa and second by John Cardoza.
Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

5. ADMINISTRATIVE: Action items:

5.1 Quarterly Board Policy Updates

Motion to approve Quarterly Board Policy Updates was made by Iva Sousa and second by John Cardoza.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

5.2 Agreement with TCOE for Internship Partnership

Motion to approve the Agreement with TCOE for Internship Partnership was made by Iva Sousa and second by John Cardoza.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

5.3 Review and Report the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2019

Motion to review and approve the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2019 was made John Cardoza and second by Iva Sousa.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

5.4 Agreement with TCOE for Family Service Worker Services

Motion to approve Agreement with TCOE for Family Service Worker Services as made by Iva Sousa and second by John Cardoza.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0
Absent – Shelley Heeger and Fernando Cunha

5.5 Agreement with TCOE for Health/School Nursing Services

Motion to approve Agreement with TCOE for Health/School Nursing Services by Iva Sousa and second by John Cardoza.

Vote Yea 3/ No 0/ Abstain 0/ Absent 2
Yea - Iva Sousa, John Cardoza and Greg Rice
No – 0
Abstain – 0

Absent – Shelley Heeger and Fernando Cunha

5.6 Agreement with TCOE for Licensed Vocational Nurse Services

Motion to approve Agreement with TCOE for Licensed Vocational Nurse Services was made by John Cardoza and second by Iva Sousa.

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

Yea - Iva Sousa, John Cardoza and Greg Rice

No – 0

Abstain – 0

Absent – Shelley Heeger and Fernando Cunha

6. Adjournment 6:10 pm

Minutes approved January 7, 2020

Greg Rice, President

Iva Sousa, Clerk

Stacey Bettencourt, Secretary

3. CONSENT CALENDAR: Action items:

3.2 School Accountability Report Card 2018-2019



Tipton Elementary School

370 North Evans Rd • Tipton, CA 93272 • (559) 752-4213 • Grades K-8

Cherie Solian, Principal
csolian@tipton.k12.ca.us
www.tiptonschool.org

2018-19 School Accountability Report Card Published During the 2019-20 School Year



Tipton Elementary School District

370 North Evans Rd
Tipton, CA 93272
(559) 752-4213
www.tiptonschool.org

District Governing Board

Greg Rice

Iva Sousa

John Cardoza

Shelley Heeger

Fernando Cunha

District Administration

Stacey Bettencourt
Superintendent

Cherie Solian Ed.D
Principal

Maryann Henry
Business Manager

Fausto Martin
MOT Supervisor

Connie Sanchez
Cafeteria 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, one class set of Chromebooks for 2nd grade to share 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.

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.

2018-19 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	72
Grade 1	56
Grade 2	55
Grade 3	62
Grade 4	70
Grade 5	54
Grade 6	44
Grade 7	74
Grade 8	62
Total Enrollment	549

2018-19 Student Enrollment by Group

Group	Percent of Total Enrollment
Black or African American	0.5
Asian	0.4
Hispanic or Latino	91.6
White	2.9
Socioeconomically Disadvantaged	89.8
English Learners	66.3
Students with Disabilities	3.3
Foster Youth	1.3

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 for Tipton Elementary	17-18	18-19	19-20
With Full Credential	28	26	26
Without Full Credential	0	1	1
Teaching Outside Subject Area of Competence	0	0	0

Teacher Credentials for Tipton Elementary	17-18	18-19	19-20
With Full Credential	♦	♦	26
Without Full Credential	♦	♦	1
Teaching Outside Subject Area of Competence	♦	♦	0

Teacher Misassignments and Vacant Teacher Positions at Tipton Elementary School

Indicator	17-18	18-19	19-20
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: 09/2019

Core Curriculum Area	Textbooks and Instructional Materials/Year of Adoption
<p>Reading/Language Arts</p>	<p>Houghton Mifflin Harcourt, Journeys CA Grade (TK-5) 2019 Adoption</p> <p>McGraw Hill, Study Sync (Grade 6-8) 2019 Adoption</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0%</p>
<p>Mathematics</p>	<p>GO Math! Houghton Mifflin Harcourt (K-8) Adopted 2014</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0%</p>
<p>Science</p>	<p>Harcourt (K-5) Adopted 2007</p> <p>Glencoe/McGraw-Hill (6-8) Adopted 2007</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0%</p>
<p>History-Social Science</p>	<p>Studies Weekly, California Studies Weekly Grade (K-5) 2019 Adoption</p> <p>Discovery Education, Discovery Education Social Science Techbook (6-8) Adopted 2018</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0%</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: 10/22/19

System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Poor	Stained ceiling tiles and light bulbs need to be replaced. Repairs to be made by December 2019.
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	Water level needs adjustment so that water doesn't spray out. Fix dripping water from sink. Repairs will be made by December 2019.
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	Tighten door opener cover on one door. Repairs to be made by December 2019.
Overall Rating	Good	

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

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 17-18	School 18-19	District 17-18	District 18-19	State 17-18	State 18-19
ELA	38	41	38	35	50	48
Math	27	32	27	26	38	37

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

School Year 2018-19 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	365	361	98.90	41.27
Male	186	183	98.39	38.25
Female	179	178	99.44	44.38
Black or African American	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	349	345	98.85	40.29
White	12	12	100.00	66.67
Socioeconomically Disadvantaged	332	328	98.80	39.02
English Learners	287	283	98.61	35.69
Students with Disabilities	18	18	100.00	11.11
Students Receiving Migrant Education Services	27	26	96.30	19.23
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.

CAASPP Test Results in Science for All Students

Grades Five, Eight, and Ten

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 17-18	School 18-19	District 17-18	District 18-19	State 17-18	State 18-19
Science	N/A	N/A	N/A	N/A	N/A	N/A

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

Note: This is a placeholder for the California Science Test (CAST) which was administered operationally during the 2018-19 school year. However, these data are not available for inclusion in the 2018-19 SARC posting due February 1, 2020. These data will be included in the 2019-20 SARC posting due February 1, 2021.

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

2018-19 Percent of Students Meeting Fitness Standards

Grade Level	4 of 6	5 of 6	6 of 6
5			

Note: Percentages are not calculated and double dashes (--) appear in the table 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: 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.

**School Year 2018-19 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	365	364	99.73	32.42
Male	186	186	100	34.41
Female	179	178	99.44	30.34
Black or African American	--	--	--	--
Asian	--	--	--	--
Hispanic or Latino	349	348	99.71	32.47
White	12	12	100	41.67
Socioeconomically Disadvantaged	332	331	99.7	31.12
English Learners	287	286	99.65	30.77
Students with Disabilities	18	18	100	11.11
Students Receiving Migrant Education Services	27	27	100	22.22
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 2019-20)

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. Teachers also have parent nights discussing a wide variety of topics that will assist parents and their children. TESD works in conjunction with the local high school through administrator and teacher articulation meetings held four times a year. Our district hosts high school orientation and registration opportunities for our matriculating families. We connect students to the high school district through a variety activities including attending sporting events and assemblies, as well as visiting high school classrooms to preview future educational opportunities that may be available to them.

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 Cherie Solian 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 2019 and will be taken to the Board for approval by February 2020. The team consists of the Superintendent, Principal, Resource Teacher, Supervisor of Maintenance, operations and transportation, other staff members and parents. The school also connects with local law enforcement and the local Fire Department in order to provide input and guidance on the school safety plan. 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, Cherie Solian.

Suspensions and Expulsions for the School	2016-17	2017-18	2018-19
Suspensions Rate	4.1	1.4	1.5
Expulsions Rate	0.0	0.0	0.2

Suspensions and Expulsions for the District	2016-17	2017-18	2018-19
Suspensions Rate	4.1	1.4	1.5
Expulsions Rate	0.0	0.0	0.2

Suspensions and Expulsions for the State	2016-17	2017-18	2018-19
Suspensions Rate	3.6	3.5	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.

Ratio of Academic Counselors to Pupils (School Year 2018-19)

Title	Ratio
Academic Counselor*	.0

* 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.

Student Support Services Staff (School Year 2018-19)

Title	Number of Full-Time Equivalent (FTE)
Counselor (Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
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 Class Size and Class Size Distribution (Elementary)

Grade Level	2016-17	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19
	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+
K	21	1	3		19	4			24		3	
1	19	18			22		18		19	18		
2	25		15		20	10	5		18	15		
3	18	15			21		15		21	5	10	
4	23		12		21	1	17		23		18	
5	25		18		26		12		27		12	
6	17	10	4		26		12		15	12		
Other**												

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

** "Other" category is for multi-grade level classes.

Professional Development provided for Teachers

Based on the analysis of CAASPP data as well as local assessments the district continues to deliver 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 continues to deliver 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, in the area of mathematics, 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 student work analysis, district and classroom assessment data protocol, and grade level meetings to determine intervention and next level work for students who are struggling and excelling.

FY 2017-18 Teacher and Administrative Salaries

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$51,043	\$45,252
Mid-Range Teacher Salary	\$69,279	\$65,210
Highest Teacher Salary	\$89,035	\$84,472
Average Principal Salary (ES)	\$108,746	\$107,614
Average Principal Salary (MS)	\$0	\$112,242
Average Principal Salary (HS)	\$0	\$
Superintendent Salary	\$126,825	\$124,686

Percent of District Budget	District Amount	State Average for Districts In Same Category
Teacher Salaries	32%	31%
Administrative Salaries	4%	7%

* For detailed information on salaries, see the CDE Certificated Salaries & Benefits webpage at www.cde.ca.gov/ds/fd/cs/.

FY 2017-18 Expenditures Per Pupil and School Site Teacher Salaries

Level	Total	Restricted	Unrestricted	Average Teacher Salary
School Site	\$10,927	\$1,819	\$9,107	\$76,590
District	N/A	N/A	\$9,107	
State	N/A	N/A	\$7,506.64	\$64,941.00

Percent Differences	Unrestricted	Average Teacher Salary
School Site/District	0.0	8.3
School Site/ State	0.2	19.9

Note: Cells with N/A values 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.

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 Parent Liaison to assist families.
- 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 LVN 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.

3. CONSENT CALENDAR: Action items:

3.3 Discard Library Books

Memo

To: Mrs. Bettencourt
From: Megan Rice
Date: December 20, 2019
Re: Library Surplus

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

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

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

In effort to keep our library materials & teacher resources current and up-to-date the following materials/resources are being removed from our collection.

After the following materials have been declared as a surplus teacher’s & staff will have an opportunity to take any materials. All materials will have “Tipton Elementary School” blacked out and barcodes removed (where applicable). Media items not taken by staff will be recycled or disposed of.

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

Thank you,

Megan Rice

December 20, 2019

Tipton Elementary School Library
Discarded/Weeded Library Materials

Title/Author/Number of copies

BOOKS

26 fairmount avenue / dePaola, Tomie / 2	Ancient celts, the / Calvert, Patricia
100 people who changed America / Scholastic	Ancient Egypt / Hart, George / 4
Abraham Lincoln you never knew, the / Collier, James Lincoln	Ancient Egypt / Nicholson, Robert
Africa / Ayo, Yvonne	Ancient Greece / Artman, John H.
Africa / Klepper, Nancy	Ancient Greece / Cohen, Daniel / 2
Africa / Peterson, David	Ancient greeks, the / Lassieur, Allison
Africa / Sayre, April Pulley	Ancient rome and Pompeii / Osborne, Mary Pope
After the storm / Italia, Bob / 2	Ancient maya, the / Perl, Lila
Against all opposition: black explorers in America / Haskins, Jim	Ancient west African kingdoms / Shuter, Jane
Albert Einstein / Cugota, Lluis	Anne frank: beyond the diary / Van Der Rol, Ruud
Albert Einstein: creative genius / Mattern, Joanne	Anne frank: you diarist / Ashby, Ruth
All because of a cup of coffee / Stilton, Geronimo	Anthony Reynoso: born to rope / Cooper, Martha
Allies against the axis: world war ii (1940-1950), the / Steins, Richard	Arab/Israeli conflict / Deegan, Paul J. / 2
Almost astronauts / Stone, Tanya Lee	Archeology / Cork, Barbara
Always to remember: the story of the Vietnam veterans memorial / Ashabranner, Brent	Archeology / McIntosh, Jane
Amazing spider-man, the / Caramagna, Joe	Armed forces / Italia, Bob / 2
Amelia earhart / Mara, Wil	Armstrong's moon rock / Bailey, Gerry
Amelia Earhart / Woog, Adam	Asia / Peterson, David
	Ashanti to zulu: African traditions / Musgrove, Margaret / 2

Assassination of a president: john f. kennedy, the / Hamilton, Sue L.

Australia / Klepper, Nancy

Author: a true story / Lester, Helen

Aztec, inca & maya / Baquedano, Elizabeth / 2

Aztecas, incas y mayas / Baquedano, Elizabeth

Aztecs: the fall of the Aztec capital / Platt, Richard / 2

Babe ruth: his life and times / Adomites, Paul

Bad kitty meets the baby / Bruel, Nick

Bad news or outlaws: the remarkable life of bass reeves, deputy U.S. marshal / Nelson, Vaunda Mucieux

Basher five-two: the true story of F-16 fighter pilot captain scott o'grady / O'Grady, Scott

Behind enemy lines: a young pilot's story / Demallie, H.R.

Ben franklin's almanac: being a true account of the good gentleman's life / Fleming, Candace

Best book of black biographies, the / Marsh, Carole

Bethany Hamilton: follow your dreams / Sandler, Michael

Best book of mummies, the / Steele, Philip

Big nate: great minds think alike / Pierce, Lincoln

Black potatoes: the story of the great irish famine, 1845-1850 / Bartoletti, Susan Campbell

Black stars of the civil rights movement / Haskins, Jim

Brave women of the gulf wars: operation desert storm and operation Iraqi freedom, the / Zienert, Karen

Brett Farve / Koestler-Grack, Rachel A.

Bridget "biddy" mason: from slave to businesswoman / Williams, Jean Kinney

Brothers kennedy: john, Robert, Edward, the / Krull, Kathleen / 2

Canada / Hughes, Carolyn

Capturing nature: the writings and art of john James Audubon / Audubon, John James

Cardboard / TenNapel, Doug

Castle at war: the story of a siege / Langley, Andrew / 2

Castles / Steele, Philip

Chimpanzees I Love: saving their world and our, The / Goodall, Jane

China / Dahl, Michael

China / Editors of Time-Life Books

China / Fontes, Justine

China / Yuan, Juliana Y.

China: the dragon awakes / Zurlo, Tony

Christopher Columbus / Goodnough David

Clothes and crafts in ancient Greece / Steele, Philip

Coloring book of ancient Egypt, a / Bellerophon books

Columbus and the age of the explorers / Higgins, Nadia

Commodore perry in the land of the shogun / Bulmberg, Rhoda

Costa rica / Deady, Kathleen W. / 2

Czech republic / Guillain, Charlotte

Daily life in a Victorian house / Wilson, Laura

Daisy and the girl scouts: the story of Juliette Gordon low / Brown, Fern G.

Dark souls / Morris, Paula

Days of the knights: a tale of castles and battles / Maynard, Christopher

Derek jeter / Donovan, Sandy

Descubre—las raices de mexico / Lara, Jose Luis Trueba

Diary of a wimpy kid: the long haul / Kinney, Jeff

Dig this: how archeologists uncover our past / Avi-Yonah, Michael

Dogman / Pilkey, Dav

Dolores huerta: voice for the working poor / Van Tol, Alex

Dominique moceanu: an American champion / Moceanu, Dominique

Don't scream / Stine, R.L.

Down girl and sit: smarter than squirrels / Nolan, Lucy

Earnhardy nascar dynasty, the / Watson, Stephanie

Edward hooper / Foa, Emma

Egypt / Hagene, Judy M.

Egypt / Reynolds, Jeff

Egypt: land of the paraohs / Time-Life Books

Egyptian news, the / Steedman, Scott

Egyptians, the / Odijk, Pamela / 3

Egyptians: facts, things to make, activities / Wright, Rachel

Egyptology / Putnam, James

Eight grade bites / Brewer, Heather

Eleanor Roosevelt / Morey, Eileen

Eleanor Roosevelt: a life of discovery / Freedman, Russell / 3

Encyclopedia of the north American indian / Ciment, James

England / Augustin, Byron

Europe / Bateman, Helen

Europe / Peterson, David

Exploration into Africa / Ibazebo, Isimeme

Exploration into china / Tao, Wang

Fairest of all / Mlynowski, Sarah

Farewell to manzanar / Houston, Jeanne Wakatsuki / 2

Farmworker's friend: the story of cesar Chavez / Collins, David R.

Feudalism and village life in the middle ages / Padrino, Mercedes

Find where the wind goes: moments from my life / Jemison, Mae

First facts about the ancient Egyptians / Morely, Jacqueline

First facts about the ancient greeks / Macdonald, Fiona

First facts about ancient romans / Macdonald, Fiona

First facts about the middle ages / Macdonald, Fiona

First facts about the Vikings / Morely, Jacqueline

First lady: the story of Hillary rodham Clinton / Boyd, Aaron

First woman doctor: the story of Elizabeth Blackwell, m.d., The / Baker, Rachel

Flags of our fathers: heroes of iwo jima / Bradley, James

Focus on the united kingdom / Woolf, Alex

Four perfect pebbles: a holocaust story / Perl, Lila

France / Crosbie, Duncan

Fance / Dahl, Michael

France / Fontes, Justine

France / Tieck, Sarah

Francisco pizarro: explorer of south America / Kachurek, Sandra J.

Franklin Delano Roosevelt / Freedman, Russell

Franklin Delano Roosevel / Kudlinski, Kathleen

Franklin Delano Roosevelt: a national hero / Bardhan-Quallen, Sudipta

Free at last: the story of martin luther king, jr. / Bull, Angela

Freedom riders / Bausum, Ann

Galileo galilei and the science of motion / Boerst, William J.

Genghis khan: 13th century Mongolian tyrant / Goldberg, Enid A.

George crum and the Saratoga chip / Taylor, Gaylia

George w. bush / Hill, Mary

Germa / Dahl, Michael

Going to war in roman times / Butterfield, Moira

Going to war in world war I / Gilbert, Adrian

Grandma hekmatt remembers: an Arab-American family story / Morris, Ann

Great African americans / Keyes, Allison J.

Great and only barnum: the tremendous, stupendous life of showman P.T. barnum, the / Fleming, Candace

Great pyramid, the / Mann, Elizabeth

Grecia Antigua / Pearson, Anne

Greece / Dolan, Ellen M.

Greece: temples, tombs, & treasures / Time-Life Books

Greek myths: posters & reproducible pages / Evans, Marilyn

Greek news, the / Powell. Anton

Greeks: facts, things to make, activities / Kerrigan, Michael

Greeks, the / Peach, Susan

Growing up in ancient china / Teague, Ken

Growing up in ancient Egypt / David, Rosalie

Growing up in ancient Greece / Chelepi, Chris

Growing up in ancient rome / Corbishley, Mike

Growing up in Aztec times / Wood, Marion

Growing up in Viking times / Tweddle, Dominic

Helen keller: the story of my life / Keller, Helen

Helen keller's teacher / Davidson, Margaret

Hernan cortes / Wepman, Dennis

Hiding to survive: stories of jewish children rescued from the holocaust / Rosenberg, Maxine B.

History detectives: archeologists / Spilsbury, Richard

Holocaust: blaze engulfs, the / Sjerrow, Victoria

Holocaust: firestorm unleashed, a / Ayer, Eleanor H.

Holocaust: forever outsiders / Altman, Linda Jacobs

Holocaust: from the ashes / Ayer, Eleanor H.

Holocaust: Inferno / Ayer, Eleanor H.

Holocaust: resource guide / Shulman, William L.

Holocaust: smoke to flame / Sherrow, Victoria

Holocaust: voices and visions / Shulman, William L.

Hoodwinked: deception and resistance / Shapiro, Stephen / 2

Hostage to war: a true story / Wassiljewa, Tatjana

How do dinosaurs say happy Chanukah / Yolen, Jane

How we know about the Egyptians / James, John

Hunting, harvesting and home / Dineen, Jacqueline

I funny: a middle school story / Patterson, James

I have a dream: the story of martin luther king / Davidson, Margaret

I, matthew Henson: polar explorer / Weatherford, Carole Boston

I am a star: child of the holocaust / Auerbacher, Inge / 5

I survived: the attacks of September 11, 2001 / Tarshis, Lauren

I wonder why castles had moats: and other questions about long ago / Steele, Philip

Iceland / Deady, Kathleen W.

If you grew up with Abraham Lincoln / McGovern, Ann

In the days of the pharaohs: a look at ancient Egypt / Meltzer, Milton

In the line of fire: presidents' lives at stake / St. George, Judith

Inca civilization / Gonzales, Christina

India / Dahl, Michael

India / Royals, Susan D.

Indian patriots of the great west / Wayne, Bennett

Indian winter, an / Freedman, Russell

Introducing rembrant / Sturgis, Alexander

Introduction to celtic mythology, an / Bellingham, David

Iran / O'Shea, Maria

Iran the culture / Richter, Joanne

Iran the land / Fast, April

Iran the people / Fast, April

Iraq the culture / Fast, April

Iraq the land / Fast, April

Iraq the people / Fast, April

Iroquois, the / Takacs, Stefani

Isaac newton / Krull, Kathleen

Isaac newton: organizing the universe / Boerst, William J.

Ishi, the last of his tribe / Kroeber, Theodora

Israel / Fontes, Justine / 2

Israel the people / Smith, Debbie

Italy / Thoennes, Kristin

It's Halloween, you 'fraidy mouse / Stilton, Geronimo

Jakie robinson / Raatma, Lucia

Jackie robinson: baseball's gallant fighter / Epstein, Sam

Jamaica, the culture / Wilson, Amber

Jason Pollock / Oliver, Clare

Joan baez / Garza, Hedda

Joan of arc / Kudlinski, Kathleen

Joan of arc / Ross, Nancy Wilson

Joan of arc / Stanley, Diane

John adams: independence forever / Benge, Janet

John Steinbeck / Reef, Catherine

Journey through japan / Tames, Richard

Juan ponce de leon / Slavicek, Louise Chipley

Junie B., first grader: jingle bells, batman smells (p.s. so does may) / Park, Barbara

Junie B., first grader: toothless wonder / Park, Barbara

Kate dicamillo / Briggs, Lucy

Kenya / Dahl, Michael

Kenya / King, David C.

Knight / Gravett, Christopher

Knights & castles / Hindley, Judy

Knucklehead: tall tales & mostly true stories about growing up scieszka / Scieszka, Jon

Korea / Edmonds, Ann

Korean war: the forgotten war, the / Stein, R. Conrad

Lafayette: hero of two nations / Brandt, Keith / 3

Life in a Japanese American internment camp / Yancey, Diane

Life in ancient Africa / Richardson, Hazel

Life in ancient Mesoamerica / Peppas, Lynn

Life in ancient rome / Nardo, Don

Life in the far north / Kalman, Bobbie

Life of a knight / Eastwood, Kay

Life of Bessie coleman: first African-american woman pilot, the / Plantz, Connie

Life of the ancient Vikings / Richardson, Hazel

Life of the California coast nations / Aloian, Molly

Life of the powhatan / Sjonger, Rebecca

Lincoln: a photobiography / Freedman, Russell / 3

Living in berlin / Einhorn, Barbara

Look what came from Africa / Harvey, Miles

Look what came from Austria / Davis, Kevin

Look what came from the Netherlands / Davis, Kevin

Mack made movies / Brown, Don / 3

Makah, the / Nelson, Sharlene

Maker of machines: a story about eli whitney / Mitchell, Barbara

Malaysia / Heinrichs, Ann

Malcolm X: by any means necessary / Myers, Walter Dean

Mammolina: a story about maria Montessori / O'Connor, Barbara

Man who went to the far side of the moon: the story of Apollo 11 astronaut Michael Collins, The / Schyffert, Bea Uusma

Manfish: a story of Jacques Cousteau / Berne Jennifer

Martin luther king / Bains, Rae

Martin luther king, jr. / pastan, amy

Marvelous mattie / McCully, Emily Arnold

Mecca / Husain, Shahrukh

Medieval life / LAngely, Andrew

Meet president barack Obama / Falk, Laine

Mendel and the laws of genetics / Hasan, Heather

Mercy Watson goes for a ride / DiCamillo, Kate

Mexico / Dahl, Michael

Mexico / Klepper, Nancy

Michael Phelps: swimming for Olympic gold / Torsiello, David P.

Middle ages, the / Howarth, Sarah

Misty of Chincoteague / Henry, Marguerite

Moby dick and the whaling industry of the 19th century / Faiella, Graham

Mr. Williams / Barbour, Karen / 2

Muhammad ali: the people's champion / Myers, Walter Dean

Mummies, tombs, and treasure: secrets of ancient Egypt / Perl, Lila

Mummies and pyramids / Osborne, Will

Mundo antiguo de egipto, el / Hart, George

My heart glow: alicia cogswell, Thomas Gallaudet, and the birth of American sign language / McCully, Emily Arnold

Nations of the northwest coast / Smithyman, Kathryn

Nations of the southwest / Bishop, Amanda

Native americans / Simpson, Judith / 3

Navajo, the / Santella, Andrew

Nefertiti: the mystery queen / Holmes, Burnham

Netherlands, the / Heinrichs, Ann

Nez perce, the / Nelson, Sharlene

Nez perce, the / Takacs, Stefani

North America / Petersen, David

North American indian / Murdoch, David / 2

On the court with ... Jennifer Capriati / Christopher, Matt

On the court with ... Yao ming / Christopher, Matt

Operation desert shield / Deegan, Paul J. / 2

Operation desert storm / Deegan, Paul J. / 2

Outsiders, the / Hinton, S.E. / 2

Pakistan the culture / Black, Carolyn

Pakistan the people / Black, Carolyn

Panama canal, the / Winkelman, Barbara Gaines

Party time / Cabell, John

Passport to china / Keeler, Stephen

Passport to france / Norbrook, Dominique

Passport to Germany / Lye, Keith

Passport to great Britain / Langley, Andrew

Passport to japan / Tames, Richard

Passport to spain / Lye, Keith

Paths to peace: people who changed the world / Zalben, Jane Breskin

Paul Gauguin / Anderson, Robert

Persian gulf and Iraqi wars, the / Zwier, Lawrence J.

Persian gulf nations / Deegan, Paul J.

Persian gulf war: the mother of all battles, the / Kent, Zachary

Pharaohs & pyramids / Allan, Tony

Pharaohs of ancient Egypt, the / Rayne, Elizabeth

Philippines, the / Gray, Shirley Wimbish

Phoenicians, the / Odijk, Pamela

Picture book of George wasghington carver, a / Adler, David A.

Picture book of jesse owens, a / Adler, David A.

Pioneers / Scholastic Teaching Resources

Planting the trees of kenya: the story of wangari maathai / Nivola, Claire A.

Pocahontas 1595 – 1617 / Sonneborn, Liz

Pocahontas and the strangers / Bulla, Clyde Robert

Poet slave of cuba: a biography of juan Francisco manzano, the / Engle, Margarita

Pompeii: lost and found / Osborne, Mary Pope

Pompeii: the day a city was buried / Rice, Melanie / 2

Portugal / NgCheong-Lum, Roseline

President who pardoned a turkey and other wacky tales of American history, the / Zullo, Allan

Prose anthology of the first world war, a / Hull, Robert

Puerto rico / Reynolds, Jeff

Pushing the limits / McDaniel, Melissa

Pyramids / Millard, Anne

Pyramids of ancient Egypt / Clare, John D.

Queen of the world / Holm, Jennifer L.

Rebels against slavery: American slave revolts / McKissack, Pat

Red scarf girl: a memoir of the cultural revolution / Jiang, Ji-li

Renaissance / Sabin, Francene / 2

Renaissance, the / Wood, Tim

Ripper / Petrucha, Stefan

Rita Moreno / Suntree, Susan

River of words, a / Bryant, Jennifer

Robert clemente: young baseball hero / Sabin, Louis

Roman news, the / Langley, Andrew

Romans, the / Odijk, Pamela

Rome and romans / Amery, Heather

Ronald Reagan / Wagner, Heather Lehr

Rosa / Giovanni, Nikki / 4

Russia / Murrell, Kathleen Berton

Russia / Thoennes, Kristin

Russia / Williams, Susan J.

Russia and the former soviet republicans / McCray, Thomas

Russian girl: life in an old Russian town / Kendall, Russ

Sacred river: the ganges of india / Lewin, Ted

Scandinavia / editors of Time-Life Books

Scientist who changed the world / Wilkinson, Philip

Seminole, the / Takacs, Stefanie

Sequoyah: Cherokee hero / Oppenheim, Joanne

Seven wonders of ancient affrica / Woods, Michael

Shaun white / Wiseman, Blaine

Sign of the beaver / Speare, Elizabeth George

Sir francis drake and the struggle for an ocean empire / Duncan, Alice Smith

Six million paper clips: the making of a childrren's holocaust memorial / Schroeder, Peter W.

Skating for the gold: Michelle Kwan & Tara Lipinski / Lovitt, Chip

Sky: a true story of courage during world war ii / Ippisch, Hanneke

Spectacular women in space / Gueldenpfennig, Sonia

Sojourner truth / Roop, Peter

Squanto, friend of the pilgrims / Bulla, Clyde Robert / 2

Star-spangled banner, the / Welch, Catherine A.

Steven Spielberg / Mara, Wil

Stonekeeper's curse, the / Kibuishi, Kazu

Story of early California and her flags to color, the / Knill, Harry

Story of franklin d. Roosevelt / Italia, Bob

Story of joseph stalin, the / Italia, Bob / 2

Story starters on ancient Egypt / Henrich, Steve

Sumerians, the / Odijk, Pamela

Sundiata: lion king of mali / Wisniewski, David

Superstars of women's figure skating / Smith, Pohla

Surviving hitler: a boy in the nazi death camps / Warrem, Andrea

Tales of the dead: ancient china / Ross, Stewart

Talkin' about besse: the story of aviator Elizabeth coleman / Grimes, Nikki / 2

Teddy Roosevelt: the peoples president / Gayle, Sharon

Tell them we remember: the story of the Holocaust / Bachrach, Susan D.

Thailand / Cherry, Ronald

Thomas Edison for kids: his life and ideas / Carlson, Laurie

Thomas Edison to the rescue / Goldsmith, Howard

Thomas Jefferson: his many talents / Johnston, Johanna

Three Aegean civilizations: troy, crete, and Mycenae / Byrne, Robert

To be a princess: the fascinating lives of real princesses / Brewster, Hugh / 2

Tony hawk / Kennedy, Mike

Tools of native americans: a kid's guide to the history & culture of the first americans / Kavin, Kim

Traveling man: the journey of ibn Battuta, 1325-1354 / Rumford, James

Tree of life: a book depicting the life of Charles Darwin, naturalist, geologist & thinker, the / Sis, Peter

Truce: the day the soldiers stopped fighting / Murphy, Jim

Turkey / Onor, Zafer Riza

Tutankhamun and his friends / Aldred, Cyril

Tutankhamun: the life and death of pharaoh / Murdoch, David / 2

Tutankhamen's treasures / Ford, John

Twelve rounds to glory: the story of Muhammad ali / Smith jr., Charles R.

Uncle andy's / Warhola, James

Uncommon traveler / Brown, Don

Until we meet again / Schraff, Anne

Usborne introduction to the first world war, the / Brocklehurst, Ruth

Vietnam war / Murray, Stuart

Vietnam war: what are we fighting for, the / Kent, Deborah

Viking explorers, the / Steffoff, Rebecca

Vikings, the / Italia, Bob / 2

Visiting a village / Kalman, Bobbie

Vladimir putin / Shields, Charles J.

Wall: growing up behind the iron curtain, the / Sis, Peter / 2

Wall of names: the story of the Vietnam veterans memorial, a / Donnelly, Judy

War heroes: voices from Iraq / Zullo, Allan

Way of the samurai, the / Stilton, Geronimo

Way of the warrior, the / editors of time-life
books

We live in Italy / Zulueta, Tana de

We live in polland / Donica, Ewa

We live in spain / Bristow, Richard

Weapons of war / Italia, Bob / 2

Welcome to kenya / NgCheong-Lum, Roseline

Wisconsin / Trumbauer, Lisa

Witness to war: eight true-life stories of nazi
persecution / Leapman, Michael

Women of Apollo, the / Friend, Robyn C.

Women of the Vietnam war / Schynert, Mark

World of castles, the / Steele, Philip

World of king Arthur and his court: people,
places, legend, and lore, The / Crossly-
Holland, Kevin

World war i: the war to end wars / Kent,
Zachary

World war ii: fighting for freedom, 1939-1945 /
Chrisp, Peter

World war ii in the pacific: Remembering pearl
harbor / Stein, R. Conrad

Wright brothers, the / Shea, Kitty

WWII air war: the men, the machines, the
missions / Siegel, Nan

You never heard of sandy Koufax / Winter,
Jonah

4. ADMINISTRATIVE: Action items:

4.1 Tipton Elementary School District Wellness Plan

Tipton Elementary School District **Wellness Plan**

BP 5030 STUDENTS

The Board of Trustees recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for district students. The Superintendent or designee shall build a coordinated school health system that supports and reinforces health literacy through health education, physical education and activity, health services, nutrition services, psychological and counseling services, health promotion for staff, a safe and healthy school environment, and parent/guardian and community involvement.

STUDENT WELLNESS-PHYSICAL ACTIVITY AND NUTRITION

The Tipton Elementary School District, in partnership with parents and the community, is committed to providing a healthy school environment. Good health fosters student performance, attendance, and education. By supporting healthy eating and physical activity, we will promote and protect children's health, well-being and ability to learn. It has been researched and documented that obesity and other illnesses are directly linked to unhealthy eating habits and physical inactivity patterns that are often established in childhood. The Tipton Elementary School District has the opportunity to be a positive influence on its students by offering the healthiest foods, beverages and physical activity opportunities possible and by providing other health-supporting programs and opportunities. (BP 200, AR 430) Therefore, Tipton Elementary School District will:

1. School District Wellness Committee

- Establish and sustain a School District Wellness Committee, consisting of a group of individuals who represent the school and community, including parents, students, food services staff, physical education coordinator, a school site administrator, a member of the school board, health professionals and members of the public at large. (42 USC 1758b)
- Convene the School District Wellness Committee at least three times during the school year at hours convenient for the public participation. The committee will discuss implementation, monitoring and revision of the local school wellness policy and provide policy recommendations to the Tipton Elementary School District Board of Directors.
- Charge the School District Wellness Committee, District Superintendent and site administrators with annually ensuring that the Local School Wellness Policy is

implemented, monitored and revised. (BP 1100, AR 3260, BP1220, AR 3460, BP 1240, AR 3460, BP 1400, AR 3515.6, BP 1700, AR 3516.3) (42 USC 1758b)

2. Foods and Beverages Served and Sold on Campus

- Ensure that the foods and beverages served and sold on campus are nutritious, appealing and attractive to students. (BP 3452, AR 4112.3)
- Ensure that the foods and beverages served and sold on campus meet, at a minimum, local, state, and federal statutes and regulations, and whenever possible, exceed minimum standards. (BP 3550, AR 4312.4)
- Increase and promote availability of drinking water as an essential component of student wellness by improving access to free, safe drinking water. (Ed Code 38086)(42 USC 1758)(BP 3511, AR 4119.43, BP 3511, AR 4119.43)

Qualifications of School Food Service Staff

Qualified nutrition professionals will administer the school meal programs. As part of the school district's responsibility to operate a food service program, we will provide continuing professional development for all nutritional professionals in schools. Staff development programs will include appropriate Food Safety Managers certification which will be renewed every five years and/or training programs for child nutrition directors, school nutrition managers, and cafeteria workers, according to their levels of responsibility. (BP 3550, AR 4312.4, BP 4131, AR 5141.21, BP 4231, AR 5141.23, BP 4331)

Availability of foods

- Operate breakfast programs at all sites
- Operate a second chance breakfast program at the Middle School.
- Operate a breakfast and lunch program during regular session of Summer school.
- Promote general health themes each month in all cafeterias

A. Special Dietary Needs of Students with Allergies

- All students with food allergies that are diagnosed by a physician will be provided meals specific to their needs. When a student enters the district with specific food allergies, it first must be brought to the attention of the School Nurse who will then contact the Food Service Director. The parents must bring in a Medical Statement to Request Special Meals and or Accommodations (Form CNP-925). This form may be obtained by either the School Nurse or the Food Service Director. Once the Medical statement is returned signed by either a Physician, Physician's Assistant, or a Nurse Practitioner the dietary restrictions will be provided to the student. This form must be updated yearly and kept on file with the School Nurse and the Food Service Director. The safety and wellbeing of our students is our main objective.

B. School Meals (reimbursable meals)

AR 3550

- Tipton Elementary School District will offer non-pricing meals to all students through Community Eligibility Provision of the National School Lunch and Breakfast Programs. (BP 3553, AR 5022)
 - Ensure that nutritious breakfast, lunches and snacks are offered during school, after school and during summer school. (BP 3550, AR 4312.4, BP 3552, BP 5148.2)
 - Serve food in quantities and appropriate caloric value and dietary guideline to the needs of the students at their grade level as guided by the United States Department of Agriculture and the Healthy Hunger-Free Kids Act using a Food Based Menu Planning approach. (HHFKA 2010)
 - Ensure that substitutions to the regular meal must be made for children unable to eat school meals because of their disabilities when a licensed physician certifies the need. (BP 5141.27, AR 6143)
 - Increase the availability of fresh fruits and vegetables by continuing to offer the students salad bars as a part of the school food service program at Tipton Elementary School District. (BP 3550, AR 4312.4, BP 3552)
- C. Food and beverages sold individually (e.g., those sold outside of the school meal programs including cafeteria a la carte lines, fundraisers, and school stores)**
- Ensure that foods and beverages sold individually comply with local, state and federal regulations. (BP3551, AR 4319.43)(SB965, SB12)

ELEMENTARY SCHOOLS

ALLOWABLE FOODS: The only foods that can be sold to elementary students are full meals, exempt foods and dairy or whole grain foods that meet specific calorie, fat, saturated fats and sugar requirements this applies from midnight to 30 minutes after the school day.

EXEMPT FOODS

These foods can be sold and do not have to meet calorie and fat limits; however, they **cannot** have added sugars or fat (check the ingredients list to ensure.)

- Nuts
- Nut butter (such as peanut butter)
- Seeds (such as sunflower seeds)
- Eggs
- Cheese packaged for individual sale
- Fruits and non-fried vegetables
- Legumes

NOTES: Food items for sale containing non-exempt foods or ingredients combined with the exempt items above must comply with the restrictions for the non-exempt foods (e.g. trail mix containing chocolate chips.)

A la carte entrees cannot be sold in Elementary Schools. Outside entities may sell a “full meal” provided it meets the USDA meal pattern.

DAIRY & WHOLE GRAIN FOODS

Individually sold dairy or whole grain foods can be sold if they contain:

- Not more than 175 calories
- Not more than 35% of total calories from fat
- Not more than 10% of total calories from saturated fat
- Not more than 35% of total weight from sugar (natural and added)
- Sodium \leq 230mg
- No artificial trans-fat (see details below)

Dairy: a food made from milk with the exception of cheese packaged or individual sale.

Whole grain:

- For purchased grain or bread products:
 - Label contains the statement: "Diets rich in whole grain foods and other plant foods and low in total fat, saturated fat, and cholesterol, may help reduced the risk of heart diseases and certain cancers" or
 - The first listed grain ingredient is a whole grain, or
 - Includes an amount of whole grains that, when combined, represents at least 51 percent of total grain weight.
- For bread and grain products prepared by schools:
 - The weight of the whole grains is at least 51% of the total grain weight of the product.

ALLOWABLE BEVERAGES

Beverages may not contain added sweeteners - caloric or non-caloric- with the exception of non-dairy milk alternatives (e.g., almond, rice, soy milks).

Additionally, no beverages may contain additives, including colors, flavorings, herbs, vitamins, and minerals (e.g., electrolytes), or stimulants (e.g., caffeine).

Only the following beverages are allowed during anytime school is in session:

- Water
- Non-fat or 1% cow's milk

- Must contain vitamins A and D and at least 25% of the Daily Value for calcium per 8 fluid ounces
- Only Non-fat flavored milks, including chocolate, strawberry and vanilla
- Non-dairy milk alternatives
 - Must contain vitamins A and D and at least 25% of the Daily Value for calcium per 8 fluid ounces
 - No more than 5 grams of fat per 8 fluid ounces
 - No more than 12 grams of caloric sweetener per 8 fluid ounces.
 - Fruit or vegetable juice that contains at least 50% juice and no added sweetener.

MIDDLE SCHOOLS

ALLOWABLE SNACKS AND ENTREES (All Standards apply from Midnight to 30 minutes after the end of the official school day.)

SNACKS (Generally regarded as supplementing a meal) individually sold food items must meet the following:

- Not more than 250 calories
- Not more than 35% of total calories from fat
- Not more than 10% of total calories from saturated fat
- Not more than 35% of total weight from sugar (natural and added)
- Not more than .5 grams of Trans Fat per serving

EXEMPT SNACKS: Nuts, nut butters (such as peanut butter), seeds (such as sunflower seeds), eggs, cheese packaged for individual sale, fruits and non-fried vegetables" and legumes that do not contain added sugars or fat. All are exempt from the total fat limit; eggs and cheese are exempt from the saturated fat limit; fruit and non-fried vegetables are exempt from the sugar limit. All must meet the limit of 250 calories or less.

NOTE: Food items for sale containing non-exempt foods or ingredients combined with exempt items shall comply with the restrictions for non-exempted foods (e.g. trail mix containing chocolate chips).

ENTREES (Generally regarded as the primary food in a meal)

Entrees shall:

- Contain no more than 400 calories per item
- Contain no more than 4 grams of fat per 100 calories (36% fat)

Entrees must contain:

- 2 or more of the following groups: mea/meat alternative, grain/bread, vegetable/fruit (e.g. turkey sandwich, baked potato with chili, fruit and cheese platter) or
- A meat/meat alternative alone (e.g. sausage patty, egg, chicken nuggets) excluding nuts, nut butters, seeds, cheese, and yogurt.

To determine if an individual snack or entree meets California's nutrition standards, check the nutritional facts label and visit the online snack calculator at: <http://tools.healthiergeneration.org/calc/calculator/>, which allows you to input information from the Nutrition Facts label to determine if the food meets the standards.

ALLOWABLE BEVERAGES

Beverages may not contain added sweeteners- caloric or non-caloric - with the exception of non-dairy milk alternatives (e.g., almond, rice, soy milks). Only the following beverages are allowed during anytime school is in session:

- Water-Plain no added sweetener
- Cows or Goat Milk
 - Milk: Unflavored (1% nonfat) or Flavored (nonfat)
 - Must contain at least 25% of the Daily Value for calcium.
 - Contain vitamins A & D.
 - No more than 28 grams sugar per 8 fluid ounces.
 - No more than 5 grams of fat per 8 fluid ounces.
- Fruit or Vegetable Juice
 - No less than 50% juice
 - No added sweeteners
- Non-Dairy milk:
 - Nutritionally equivalent to milk(see 7 CFR 210.10(d)(3), 220.8(i)(3))
 - Less than 28 grams of total sugar per 8 fl oz.
 - Less 5 grams of fat per 8 fl oz.

Additionally, no beverages may contain additives, including colors, flavorings, herbs, vitamins, and minerals (e.g., electrolytes), or stimulants (e.g., caffeine).

Water

- Provide all students and employees with access to clean, safe, Potable drinking water free of charge at every District facility including cafeteria and eating areas, classrooms, hallways, play yards and athletic fields, and faculty lounges throughout the school day and at before- and after-school activities.
- Allow students to bring drinking water from home and to take water into the classroom, provided that the water is in a capped container, such as a bottle, to prevent spills.
- Encourage all school administrators, teachers, and building staff to model drinking water.
- Perform maintenance on all water fountains regularly and as needed.
- Conduct periodic testing of all drinking water sources in each District facility. Make the test results available in an easily accessible format (e.g., post on District website), and

deliver letters to affected students and parents. (Ed Code 38086, 42 USC 1758, BP 3554, AR 5121)

FOOD AND BEVERAGE CANNOT BE SOLD BY ANY ENTITY TO A STUDENT DURING A MEAL PERIOD IN A FOOD SERVICE AREA (ELEMENTARY/MIDDLE):

To determine if an individual snack or entree meets California's nutrition standards, check the nutritional facts label and visit the online snack calculator at: <http://tools.healthiergeneration.org/calc/calculator/>, which allows you to input information from the Nutrition Facts label to determine if the food meets the standards.

D. Fundraising

- Superintendent or designee will ensure that alternative fundraising strategies such as sales of non-food items, promotion of physical activity, and/or sales of nutritious food items that meet or exceed California Nutrition Standards and Tipton Elementary School District food and beverage standards (see 2b) are used in school fundraisers. (BP 3554, AR 5121, BP 1230, BP 3452, AR 4112.23, BP 3314, AR 3554)
- Superintendent and Wellness Committee will provide list of approved fundraising activities to district staff which may include but are not limited to Cookie Dough that meets or exceeds California Nutrition Standards and Tipton Elementary School District food and beverage standards (see 2b). (BP 1321, AR 3514.1, BP 3452, BP 3554, AR 5121)

E. Parties/Celebrations

- All foods provided during parties/celebrations must be purchased prepackaged items and must meet the California Nutrition Standards and the standards set forth by the Tipton Elementary School District. (BP 5030, AR 5141.3, BP 1230)
- Donations of foods by outside party (such as a pizza parlor) must meet California Nutrition Standards set forth by the Tipton Elementary School District. Donations from all entities must show a valid Certified Food Safety Management certificate and must be approved by Food Service Director to assure compliance. (BP 1230)

Healthy classroom celebration food ideas include: fresh fruit-cup up or whole (fruit kabobs), yogurt tubes/cups served with fresh fruit, fruit roll-ups, healthy granola bars, graham crackers, apple slices with topping, whole grain animal crackers, applesauce, popcorn, and baked chips.

F. Rewards

Food, candy and beverages cannot be used as a reward for student accomplishments unless they meet or exceeds California Nutrition Standards. (BP 1230)

Creative school reward ideas (not limited to): stickers, pencils, passes, certificates, positive phone calls home, sitting by your friends, longer recess, free time, send home a positive postcard, lunch brunch: eat with teacher in class and watch a cartoon or play games.

G. School Events

- Any event hosted on school campuses during the school day including but not limited to: parent meetings, and carnivals that provide food shall meet California Nutrition Standards and standards set forth by Tipton Elementary School District (See 2b). (BP 5030, AR 5141.3)

3. Physical Activity

All students in grades K-8, including students with disabilities, special health care needs, and in alternative educational settings, will receive physical education. All physical education will be taught by a certificated physical education teacher. Student involvement in other activities involving physical activity (interscholastic-intramural sports) will not be substituted for meeting the physical education requirement. (BP 5030, AR 5141.3, BP 0410, BP 6011, BP 6143, BP 6152.7, BP 4327, AR 5141.27, BP 4127, AR 5132, BP 4227, AR 5141.22)

- Ensure students are offered opportunities for lifelong physical activity
- The District and its site administrators will ensure that physical activity is not given out as punishment, the use of detentions, campus clean-up, and other non-physical activity punishments will be encouraged.
- Create/expand community partnerships to increase the range of physical activity options available to students and staff, on and off campus. (BP 5142.2)
- Bringing in local experts will be allowed for sports or activities not traditionally taught during physical education classes in the after school setting, such as local law enforcement teaching a self-defense unit, etc. (BP 3600, AR 5131.63)

3A. DAILY RECESS

- All elementary school students will have at least 15 minutes a day of supervised recess and all middle school students will have 15 minutes a day, preferably outdoors, during which schools should encourage moderate to vigorous

physical activity through the provision of space and equipment. (Ed Code 33350)

3B. Physical Education (PE)

- Elementary schools are to meet California State Physical Education standards of 200 minutes per 10 days.
- Middle Schools are to meet California State Physical Education standards of 400 minutes per 10 days.
- Ensure students are offered expanded opportunity for physical activity and promote lifelong physical activity.
- The physical activity program shall increase emphasis on teaching fitness and lifelong recreational aerobic activities.
- The summer school program shall include Nutrition Education and Physical Education as part of its curriculum.
- Nutrition education will be incorporated in the Physical Education class curriculum at all schools. (Ed Code 51222, BP 6011, BP 6162.5)

3C. Intramural sports

- Increase the amount of physical activity related enrichment classes through intramural sports. (BP 6142.7)
- Intramural sports will be played as part of the after-school enrichment program at Tipton Elementary School. (BP 5148.2)

3D. SAFE ROUTES TO SCHOOL

The school district will assess and, if necessary and to the extent possible, make needed improvements to make it safer and easier for students to walk and bike to school.

- The school district will provide crossing guard at the crosswalk entering school property during the morning arrival and afternoon departures.
- When appropriate, the district will work together with public works, public safety, and/or law enforcement agencies (Tulare County Sheriff, CHP) in those efforts.
- The school district will explore the availability of federal “safe routes to school” funds, administered by the state department of transportation, to finance such improvements.
- The school district will encourage students to use public transportation when available and appropriate for travel to school, and will work with the local transit agency to provide transit pass for students. (BP 3540, AR 4241.6, BP 5142.2, AR 7111)

4. Marketing

- Marketing of healthy food and beverages will be strategically placed in cafeterias promoting wellness through fruit, vegetables, low-fat milk and water consumption. (BP 1325)

5. Nutrition Education

- The after-school program shall provide a section of nutrition education as part of their curriculum (BP 5148.2)
- Nutrition related posters shall be displayed in the dining areas of all sites to encourage healthy food choices. (BP 1325)
- The summer school program shall include Nutrition Education and Physical Education as part of its curriculum. (BP 3552)
- Nutrition education will be incorporated in the Physical Education class curriculum at all schools. (BP 6142.8)
- Teachers will be allowed to establish a garden as part of curriculum to give students the opportunity to plant, harvest, and eat food they have grown (BP 6143)
- Increase knowledge of nutrition and physical activity as it relates to childhood and adult health.
- An Agriculture Science elective will be available to all Middle School students to enhance the students understanding of

6. Other School-Based Activities

a. Health Education

- Have a yearly local Health and Wellness fair in which, among other health related issues, nutrition and physical activity information will be available for all attendees. (BP 5145.2)
- Create/expand community partnerships to increase the range of physical activity options available to students and staff, on and off campus. (BP 3000)

b. Health Promotion for Staff

- The District highly values the health and wellbeing of every staff member and will plan and implement activities that support personal efforts by staff to maintain a healthy lifestyle. The staff wellness committee should develop, promote, and oversee a multifaceted plan to promote staff health and wellness. The plan should be based on input solicited from school staff and should outline ways to encourage healthy eating, physical activity, and other elements of a healthy lifestyle among school staff. A Staff Fitness Challenge would just be one example that increase physical activity with our staff. (BP 4131, AR 5141.21, BP 4231, AR 5141.23, BP 4331, BP 5141.6, AR 6183)
- Flu vaccination as well as Wellness clinics will be provided for staff at least once a year. (BP 5141.3, AR 6153, BP 5141.6, AR 6183)

c. Family/Community

- Increase knowledge of nutrition and physical activity as it relates to childhood and adult health. (BP 5145.6)
- Share nutrition information through Healthy Start and through taste-testing at school or community functions. (Examples: parent nights, carnivals, etc.)
- Have a yearly local Health and Wellness fair in which, among other health related issues, nutrition and physical activity information will be available for all attendees. (BP 5141.3, AR 6153, BP 5141.23, AR 6142.7, BP 5141.22, AR 6142.1, BP 5141.21, AR 6020, BP 5149, BP 6142.1, BP 6172)

d. Healthy School Environment

- Ensure meals are served in a pleasant environment and that all students are provided a minimum of 10 minutes to eat breakfast after being seated and a minimum of 15 minutes to eat lunch after being seated. While fostering good manners and respect for students and staff (BP 3000)
 - Child Nutrition Service shall work with school site leadership to improve cafeteria decor and atmosphere by adding colorful nutrition posters and/or murals to all school cafeterias. (BP 3555)
 - Child Nutrition Service shall solicit student preferences in planning menus and snacks through surveys and taste tests of new foods and recipes. (BP 6162.5, BP 3555)
 - Tipton Elementary School District staff shall be encouraged to join the students, at least once a month for lunch in the cafeteria in an effort to model good manners and behavior. (BP 5132, AR 5144)
 - Tipton Elementary School District Maintenance Department in collaboration with the Food Service Department will work to develop an outdoor eating area suitable for all seasons at both sites.(BP 5137, AR 5148.2)

e. After-School Program

- The after-school program shall provide a section of nutrition education as part of their curriculum. (BP 5148.2)
- Develop after-school activities that involve physical activity such as walking clubs and increased access to sports/physical fitness equipment.
- The District will sponsor and finance a district-wide comprehensive after school sports program for grades 6 through 8.
- All food and beverages provided in after school programs must meet or exceed the California Nutrition Standards and Tipton Nutrition Standards (see2b).

f. Other-Farm to School

- The Tipton Elementary School District Food Service Department will purchase at least 10% of its fruits and vegetables from locally grown sources. Locally grown encompasses the region of Stanislaus County to Kern County. (BP 3260, AR 3551, BP 3312, AR 3553)

8. Policy Implementing and Monitoring

- The Local School Wellness Committee and its' members along with the District Superintendent and site administrators have the responsibility of monitoring and ensuring that the Local School Wellness Policy is followed by all staff and students in attendance at Tipton Elementary School District.
- The local School Wellness Policy will be reviewed and revised on a yearly basis by the school wellness committee and presented to the board of trustees for consideration.

MONITORING AND POLICY REVIEW

Monitoring: The superintendent/principal or designee will insure compliance with established district-wide nutrition and physical activity wellness policies. The superintendent/principal or designee will ensure compliance with those policies in his/her school and will report on the school's compliance to the school district superintendent/principal or designee.

School food service staff, at the school or district level, will ensure compliance with nutrition policies within school food service areas and will report on this matter to the superintendent. In addition, the school district will report on the most recent USDA School Meals Initiative (SMI) review findings and any resulting changes. If the district has not received a SMI review from the state agency within the past five years, the district will request from the state agency that a SMI review be scheduled as soon as possible.

The superintendent/principal or designee will develop a summary report every three years on district-wide compliance with the district's established nutrition and physical activity wellness policies, based on input from all stakeholders within the district. That report will be provided to the school board and also distributed to school health councils, parent/teacher organizations, administrators, and school health services personnel.

Policy Review

To help with the initial development of the district's wellness policies, the school will conduct a baseline assessment of the school's existing nutrition and physical activity environments and policies. The results of those assessments will be compiled to identify and prioritize needs.

Assessments will be completed every three years to help review policy compliance, assess progress, and determine areas in need of improvement. As part of that review, the school district will review our nutrition and physical activity policies; provision of an environment that supports

healthy eating and physical activity; and nutrition and physical education policies and program elements. The district will revise the wellness policies and develop work plans to facilitate their implementation.

9. Joint use of School Facilities

- All designated area school gates located on Smith Road adjacent to the basketball courts will remain open at designated joint use time periods. (BP 1330.1)

References:

(cf. 3513.3 - Tobacco-Free Schools)
 (cf. 3514 - Environmental Safety)
 (cf. 3555 - Nutrition Program Compliance)
 (cf. 5131.6 - Alcohol and Other Drugs)
 (cf. 5131.61 - Drug Testing)
 (cf. 5131.62 - Tobacco)
 (cf. 5131.63 - Steroids)
 (cf. 5141 - Health Care and Emergencies)
 (cf. 5141.22 - Infectious Diseases)
 (cf. 5141.3 - Health Examinations)
 (cf. 5141.31 - Immunizations)
 (cf. 5141.32 - Health Screening for School Entry)
 (cf. 5141.6 - School Health Services)
 (cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Education)
 (cf. 6164.2 - Guidance/Counseling Services)
 (cf. 1100 - Communication with the Public)
 (cf. 1112 - Media Relations)
 (cf. 1113 - District and School Web Sites)
 (cf. 1114 - District-Sponsored Social Media)
 (cf. 6020 - Parent Involvement)
 (cf. 1220 - Citizen Advisory Committees)
 (cf. 9140 - Board Representatives)
 (cf. 0000 - Vision)
 (cf. 0200 - Goals for the School District)
 (cf. 6011 - Academic Standards)
 (cf. 6143 - Courses of Study)
 (cf. 5148.2 - Before/After School Programs)
 (cf. 6142.8 - Comprehensive Health Education)
 (cf. 1325 - Advertising and Promotion)
 (cf. 5142.2 - Safe Routes to School Program)
 (cf. 6142.7 - Physical Education and Activity)
 (cf. 6145 - Extracurricular and Curricular Activities)

(cf. 6145.2 - Athletic Competition)
 (cf. 1330.1 - Joint Use Agreements)
 (cf. 4131 - Staff Development)
 (cf. 4231 - Staff Development)
 (cf. 4331 - Staff Development)
 (cf. 3312 - Contracts)
 (cf. 3550 - Food Service/Child Nutrition Program)
 (cf. 3554 - Other Food Sales)
 (cf. 5141.27 - Food Allergies/Special Dietary Needs)
 (cf. 5148 - Child Care and Development)
 (cf. 5148.3 - Preschool/Early Childhood Education)
 (cf. 3552 - Summer Meal Program)
 (cf. 3553 - Free and Reduced Price Meals)
 (cf. 1230 - School-Connected Organizations)
 (cf. 0500 - Accountability)
 (cf. 3555 - Nutrition Program Compliance)

Legal Reference:

EDUCATION CODE

33350-33354 CDE responsibilities re: physical education
 49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001
 49490-49494 School breakfast and lunch programs
 49500-49505 School meals
 49510-49520 Nutrition
 49530-49536 Child Nutrition Act
 49540-49546 Child care food program
 49547-49548.3 Comprehensive nutrition services
 49550-49561 Meals for needy students
 49565-49565.8 California Fresh Start pilot program
 49570 National School Lunch Act
 51210 Course of study, grades 1-6
 51220 Course of study, grades 7-12
 51222 Physical Education
 51223 Physical Education, Elementary schools
 51795-51796.5 School instructional gardens
 51880-51921 Comprehensive health education
 CODE OF REGULATIONS, TITLE 5
 15500-15501 Food sales by student organizations
 15510 Mandatory meals for needy students
 15530-15535 Nutrition education
 15550-15565 School lunch and breakfast programs
 15575 Definitions of Foods
 15576 Definitions of Beverages

15577 Food and Beverage Restrictions
 15578 Sale of Food Item

UNITED STATES CODE, TITLE 42

1751-1769 National School Lunch Program, especially:
 1758b Local wellness policy
 1771-1791 Child Nutrition Act, including:
 1773 School Breakfast Program
 1779 Rules and regulations, Child Nutrition Act

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program
 220.1-220.21 National School Breakfast Program

COURT DECISIONS

Frazer v. Dixon Unified School District, (1993) 18 Cal.App.4th 781

Management Resources:

CSBA PUBLICATIONS

Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

Safe Routes to School: Program and Policy Strategies for School Districts, Policy Brief, 2009

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007

Physical Education and California Schools, Policy Brief, rev. October 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

School-Based Marketing of Foods and Beverages: Policy Implications for School Boards, Policy Brief, March 2006

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Physical Education Framework for California Public Schools, Kindergarten Through Grade Twelve, 2009

Healthy Children Ready to Learn: A White Paper on Health, Nutrition, and Physical Education, January 2005

Health Framework for California Public Schools, Kindergarten Through Grade Twelve, 2003

CALIFORNIA PROJECT LEAN PUBLICATIONS

Policy in Action: A Guide to Implementing Your Local School Wellness Policy, October 2006

CENTER FOR COLLABORATIVE SOLUTIONS

Changing Lives, Saving Lives: A Step-by-Step Guide to Developing Exemplary Practices in Healthy Eating, Physical Activity and Food Security in Afterschool Programs, March 2010

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

School Health Index for Physical Activity and Healthy Eating: A Self-Assessment and Planning Guide, 2005

NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION PUBLICATIONS

Fit, Healthy and Ready to Learn, 2000

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

Dietary Guidelines for Americans, 2005

Changing the Scene, Improving the School Nutrition Environment: A Guide to Local Action, 2000

WEB SITES

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

Action for Healthy Kids: <http://www.actionforhealthykids.org>

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California Department of Public Health: <http://www.cdph.ca.gov>

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

California Project LEAN (Leaders Encouraging Activity and Nutrition):

<http://www.californiaprojectlean.org>

California School Nutrition Association: <http://www.calsna.org>

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

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Dairy Council of California: <http://www.dairycouncilofca.org>

National Alliance for Nutrition and Activity: <http://www.cspinet.org/nutritionpolicy/nana.html>

National Association of State Boards of Education: <http://www.nasbe.org>

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

School Nutrition Association: <http://www.schoolnutrition.org>

Society for Nutrition Education: <http://www.sne.org>

U.S. Department of Agriculture, Food Nutrition Service, wellness policy:

<http://www.fns.usda.gov/tn/Healthy/wellnesspolicy.html>

Healthier Generation Smart Snack Calculator:

<http://tools.healthiergeneration.org/calc/calculator>

4. ADMINISTRATIVE: Action items:

4.2 Temporary Athletic Team Coach Certification for
2019-2020

Temporary Athletic Team Coach Certification

School Year 2019-2020

TO THE STATE BOARD OF EDUCATION:

Per Title 5, California Code of Regulation, Section 5594:

The governing board of each local school district shall certify to the State Board of Education that the provisions of Section 5593 have been met.

LOCAL SCHOOL BOARD CERTIFICATION:

I hereby certify that the school district has met the conditions set forth in Title 5, Section 5593.

District Name: **Tipton Elementary School District**

Print Name: **Greg Rice**

Date Signed: **January 7, 2020**

Signature of Person Signing for the District Board:

Mail signed forms to:

State Board of Education/California Department of Education
Attn: Temporary Athletic Team Coach Certificates
Standards Implementation Support Office
1430 N Street, Suite 4309
Sacramento, CA 95814

5. FINANCE: Action items:

5.1 Vendor Payments

APY List

Date Paid between 11/30/2019 and 12/20/2019

<u>Vendor No</u>	<u>Vendor Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Invoice Number/Desc.</u>	<u>AccountCode</u>	<u>Amount</u>
13971	ALMEIDA, VIRGINIA	200842	12/6/2019	STC REMBST	010-90336-0-11100-10000-43000-0	\$32.54
13971	ALMEIDA, VIRGINIA	200844	12/6/2019	VROOM REIMB SUPPLY	010-90336-0-11100-10000-43000-1	\$722.14
13036	AMERICAN FIDELITY	200854	12/13/2019	NOVEMBER2019	010-00000-0-00000-00000-95024-0	\$317.04
14181	Anderson's It's Elementary	200847	12/6/2019	9534726	010-60100-0-11100-10000-43000-0	\$323.25
14181	Anderson's It's Elementary	200848	12/6/2019	9534726	010-60100-0-11100-10000-43000-0	\$53.33
12788	ARAMARK UNIFORM SERVICES INC	200799	12/6/2019	602330087	010-00000-0-00000-81000-56000-0	\$438.85
12788	ARAMARK UNIFORM SERVICES INC	200855	12/13/2019	602344472	010-00000-0-00000-81000-56000-0	\$440.37
13904	AT&T	200875	12/13/2019	BAN9391028859	010-00000-0-00000-72000-59000-0	\$19.85
13904	AT&T	200876	12/13/2019	BAN 9391068237	010-00000-0-00000-72000-59000-0	\$3,483.50
14101	B&B PEST CONTROL SERVICE	200814	12/6/2019	01-TIP-11-19	010-00000-0-00000-81000-58000-0	\$170.00
14059	BSN SPORTS, INC.	200852	12/6/2019	906649240	010-11000-0-11100-10000-43000-0	\$172.14
13592	CENTRAL TULARE COUNTY SCHOC	200874	12/13/2019	LIAB/JPA 21	010-00000-0-00000-72000-54500-0	\$9,825.00
14338	COLLEGIATE DESIGNS, INC.	200863	12/13/2019	100819TIPT	010-07200-0-11100-10000-43000-0	\$2,658.55
12602	COLSON AUTO PARTS	200816	12/6/2019	970209	010-07230-0-00000-36000-43000-0	\$24.44
12602	COLSON AUTO PARTS	200817	12/6/2019	969436	010-07230-0-00000-36000-43000-0	\$13.90
13957	INFINITY COMM. & CONSUL., INC.	200841	12/6/2019	10036	010-00000-0-00000-71000-58000-0	\$3,375.00
14069	J's COMMUNICATIONS, INC.	200864	12/13/2019	19-2237	010-00000-0-00000-81000-59000-0	\$553.94
13882	MOBILE MODULAR MGT. CORP.	200805	12/6/2019	1999431	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	200804	12/6/2019	1999312	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	200803	12/6/2019	1999276	010-00000-0-00000-81000-56000-0	\$610.00
11531	MORRIS LEVIN & SON	200849	12/6/2019	50087246	010-81500-0-00000-81000-43000-0	\$675.00
11531	MORRIS LEVIN & SON	200850	12/6/2019	50087115	010-81500-0-00000-81000-43000-0	\$257.92
11531	MORRIS LEVIN & SON	200851	12/6/2019	50087115	010-81500-0-00000-81000-43000-0	\$40.33
12836	OFFICE DEPOT, INC.	200824	12/6/2019	402521285001	010-11000-0-11100-10000-43000-0	\$170.55
12836	OFFICE DEPOT, INC.	200034	12/6/2019	399143046001	010-11000-0-11100-10000-43000-0	-\$38.94
12836	OFFICE DEPOT, INC.	200826	12/6/2019	400390449001	010-60100-0-11100-10000-43000-0	\$13.57
12836	OFFICE DEPOT, INC.	200829	12/6/2019	400390342001	010-60100-0-11100-10000-43000-0	\$32.31
12836	OFFICE DEPOT, INC.	200827	12/6/2019	400390450001	010-60100-0-11100-10000-43000-0	\$14.75
12836	OFFICE DEPOT, INC.	200828	12/6/2019	399307912001	010-60100-0-11100-10000-43000-0	\$7.53
12836	OFFICE DEPOT, INC.	200825	12/6/2019	399307522001	010-60100-0-11100-10000-43000-0	\$54.28
12836	OFFICE DEPOT, INC.	200821	12/6/2019	388428077001	010-11000-0-11100-10000-43000-0	\$21.96
12836	OFFICE DEPOT, INC.	200822	12/6/2019	391629199001	010-00000-0-00000-81000-43000-0	\$126.92
12836	OFFICE DEPOT, INC.	200823	12/6/2019	400838227001	010-07200-0-11100-10000-43000-0	\$71.97

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
12836	OFFICE DEPOT, INC.	200845	12/6/2019	406149182001	010-11000-0-11100-10000-43000-0	\$54.03
12836	OFFICE DEPOT, INC.	200869	12/13/2019	406509078001	010-60100-0-11100-10000-43000-0	\$118.14
12836	OFFICE DEPOT, INC.	200870	12/13/2019	406584340001	010-60100-0-11100-10000-43000-0	\$14.71
12836	OFFICE DEPOT, INC.	200871	12/13/2019	406150772001	010-11000-0-11100-10000-43000-0	\$59.24
12836	OFFICE DEPOT, INC.	200872	12/13/2019	406620462001	010-11000-0-11100-10000-43000-0	\$51.68
14111	SISC	200878	12/17/2019	DEC BRD/RET/ACTV	010-00000-0-00000-00000-95028-0	\$6,867.00
14111	SISC	200878	12/17/2019	DEC BRD/RET/ACTV	010-00000-0-00000-71000-34020-0	\$7,272.40
14111	SISC	200878	12/17/2019	DEC BRD/RET/ACTV	010-00000-0-00000-00000-95024-0	\$62,528.56
5388	SOUTHERN CAL GAS	200808	12/6/2019	108 416 9100 8	010-00000-0-00000-81000-55000-0	\$867.40
5383	SOUTHERN CALIF EDISON CO	200806	12/6/2019	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$3,754.15
5383	SOUTHERN CALIF EDISON CO	200807	12/6/2019	3-003-6474-91	010-00000-0-00000-81000-55000-0	\$493.02
13902	SOUTHWEST SCH. & OFFICE SUPP	200860	12/13/2019	PINV0658416	010-00000-0-11100-10000-43000-0	\$356.58
13828	THE DIESEL DOCTOR	200853	12/6/2019	45080	010-07230-0-00000-36000-56000-0	\$4,251.74
14369	THE HOME DEPOT PRO	200809	12/6/2019	523038636	010-81500-0-00000-81000-43000-0	\$1,119.30
14369	THE HOME DEPOT PRO	200846	12/6/2019	522851617	010-81500-0-00000-81000-43000-0	\$188.49
14369	THE HOME DEPOT PRO	200865	12/13/2019	524011681	010-81500-0-00000-81000-43000-0	\$389.52
12264	TIPTON AUTO PARTS	200819	12/6/2019	17350	010-81500-0-00000-81000-43000-0	\$4.45
12264	TIPTON AUTO PARTS	200820	12/6/2019	01648	010-81500-0-00000-81000-43000-0	\$5.29
5760	TIPTON COMMUNITY SERVICES DIS	200818	12/6/2019	10040002	010-00000-0-00000-81000-55000-0	\$796.20
5763	TIPTON SCH REV CASH FUND	200843	12/6/2019	SMARTFINALCK3237AS	010-60100-0-11100-10000-43000-0	\$59.20
13463	TULARE COUNTY OFFICE OF EDUC	200877	12/13/2019	200896	010-30100-0-11100-10000-58000-0	\$11,531.25
12324	TULE TRASH COMPANY	200840	12/6/2019	46322	010-00000-0-00000-81000-55000-0	\$754.00
13496	VALLEY PACIFIC PET. SERV., INC	200812	12/6/2019	19-713768	010-07230-0-00000-36000-43000-0	\$928.52
13496	VALLEY PACIFIC PET. SERV., INC	200859	12/13/2019	19-716832	010-07230-0-00000-36000-43000-0	\$415.59
13333	VERIZON WIRELESS	200813	12/6/2019	9842523630	010-00000-0-00000-81000-59000-0	\$554.86
14354	WIZIX TECH GROUP INC	200830	12/6/2019	136129	010-00000-0-00000-72000-58000-0	\$116.82
14354	WIZIX TECH GROUP INC	200833	12/6/2019	136128	010-00000-0-11100-10000-58000-0	\$248.76
14354	WIZIX TECH GROUP INC	200831	12/6/2019	136130	010-00000-0-11100-10000-58000-0	\$121.37
14354	WIZIX TECH GROUP INC	200832	12/6/2019	136131	010-00000-0-11100-10000-58000-0	\$668.16

010-General Fund Total Expenditures:

\$130,492.42

<u>Vendor No</u>	<u>Vendor Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Invoice Number/Desc.</u>	<u>AccountCode</u>	<u>Amount</u>
CAFETERIA FUND 130						
14101	B&B PEST CONTROL SERVICE	200815	12/6/2019	01-TIP-11-19	130-53100-0-00000-37000-58000-0	\$40.00
14246	FRESNO PRODUCE INC	200800	12/6/2019	945004	130-53100-0-00000-37000-47000-0	\$57.00
14246	FRESNO PRODUCE INC	200801	12/6/2019	946540	130-53100-0-00000-37000-47000-0	\$626.34
14246	FRESNO PRODUCE INC	200866	12/13/2019	945006	130-53100-0-00000-37000-47000-0	\$398.66
14246	FRESNO PRODUCE INC	200867	12/13/2019	945005	130-53100-0-00000-37000-47000-0	\$649.40
12921	GOLD STAR FOODS INC.	200858	12/13/2019	2918252	130-53100-0-00000-37000-47000-0	\$2.25
12921	GOLD STAR FOODS INC.	200856	12/13/2019	2906036	130-53100-0-00000-37000-47000-0	\$20.99
12921	GOLD STAR FOODS INC.	200857	12/13/2019	2918227	130-53100-0-00000-37000-47000-0	\$871.89
14345	J & E RESTAURANT SUPPLY	200802	12/6/2019	64281	130-53100-0-00000-37000-44000-0	\$1,622.08
14287	P & R Paper Supply Company, In	200868	12/13/2019	10771797-00	130-53100-0-00000-37000-43000-0	\$2,084.34
13191	PRODUCERS DAIRY FOODS	200837	12/6/2019	48084935162	130-53100-0-00000-37000-47000-0	\$326.51
13191	PRODUCERS DAIRY FOODS	200838	12/6/2019	48084936272	130-53100-0-00000-37000-47000-0	\$373.32
13191	PRODUCERS DAIRY FOODS	200862	12/13/2019	48084939857	130-53100-0-00000-37000-47000-0	\$410.18
13191	PRODUCERS DAIRY FOODS	200861	12/13/2019	48084938554	130-53100-0-00000-37000-47000-0	\$664.13
13130	SYSCO FOOD SERVICES	200835	12/6/2019	284244006	130-53100-0-00000-37000-58000-0	\$666.08
13130	SYSCO FOOD SERVICES	200836	12/6/2019	284208839	130-53100-0-00000-37000-43000-0	\$149.03
13130	SYSCO FOOD SERVICES	200834	12/6/2019	284231057	130-53100-0-00000-37000-43000-0	\$66.76
13130	SYSCO FOOD SERVICES	200873	12/13/2019	284255891	130-53100-0-00000-37000-47000-0	\$3,056.01
12324	TULE TRASH COMPANY	200839	12/6/2019	46321	130-53100-0-00000-81000-55000-0	\$1,131.00
12650	VALLEY FOOD SERVICE	200811	12/6/2019	376972	130-53100-0-00000-37000-47000-0	\$716.06

130-Cafeteria Fund Total Expenditures:

\$13,932.03

TOTAL PAYMENTS \$144,424.45

5. FINANCE: Action items:

5.2 Audit Report for Year Ended June 30, 2019

**TIPTON ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
TIPTON, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

**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, 2019

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Tipton Elementary School District
 Audit Report
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Management's Discussion and Analysis

TIPTON ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2019

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, 2019. 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 \$6,729,505 at June 30, 2019. This was an increase of \$41,786 from the prior year.
- Overall revenues were \$8,389,065. Which exceeded expenses of \$8,347,279 by \$41,786.
- Net Pension Liability has increased by \$239,309
- Net Other Postemployment Benefit Liability has increased by \$200,625.

OVERVIEW OF FINANCIAL STATEMENTS

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

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

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

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

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

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$6,729,505 at June 30, 2019. See Table 1.

Table 1:
Net Position

	Governmental Activities		Total Percentage
	2019	2018	Change 2019-2018
Assets:			
Cash	\$ 3,814,031	\$ 3,983,853	-4.26%
Accounts Receivable	204,419	331,202	-38.28%
Stores Inventories	5,732	1,072	434.70%
Capital Assets, Net of Accumulated Depreciation	14,334,172	14,086,704	1.76%
TOTAL ASSETS	18,358,354	18,402,831	-0.24%
Deferred Outflows of Resources:			
Deferred Outflows of Resources - Pensions	1,852,340	1,914,371	-3.24%
Deferred Outflows of Resources - OPEB	163,186	18,579	778.34%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,015,526	1,932,950	4.27%
Liabilities:			
Accounts Payable	86,666	532,937	-83.74%
Unearned Revenue	105,575	134,051	-21.24%
Net Pension Liability	6,395,114	6,155,805	3.89%
Net Other Postemployment Benefit Liability	728,711	528,086	37.99%
Short-Term Liabilities	106,200	96,822	9.69%
Long-Term Liabilities	5,885,697	5,938,095	-0.88%
TOTAL LIABILITIES	13,307,963	13,385,796	-0.58%
Deferred Inflows of Resources:			
Deferred Inflows of Resources - Pensions	332,379	258,856	28.40%
Deferred Inflows of Resources - OPEB	4,033	3,410	18.27%
TOTAL DEFERRED INFLOWS OF RESOURCES	336,412	262,266	28.27%
Net Position:			
Net Investment in Capital Assets	8,640,008	8,059,320	7.21%
Restricted	973,840	1,100,497	-11.51%
Unrestricted	(2,884,343)	(2,472,098)	16.68%
TOTAL NET POSITION	\$ 6,729,505	\$ 6,687,719	0.62%

Changes in Net Position

The District's total revenues were \$8,389,065. A majority of the revenue comes from the LCFF and property taxes (73.90%). Federal and State revenues for specific programs accounted for another 19.05% of total revenues.

The total cost of all programs and services was \$8,347,279. The District's expenses are predominately related to educating and caring for students (78.15%). Administrative activities accounted for just 6.77%. The remaining expenses were for plant services (maintenance and operations), other outgo, ancillary services and interest on long-term debt.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2019	2018	Change 2019-2018
Revenues:			
Program Revenues:			
Charges for Services	\$ 17,002	\$ 7,214	135.68%
Operating Grants and Contributions	1,598,380	1,413,151	13.11%
Capital Grants and Contributions	1,093	13,129	-91.67%
General Revenues:			
LCFF Sources	6,199,405	5,871,842	5.58%
Federal Revenues	113	-	100.00%
State Revenues	253,503	238,290	6.38%
Local Revenues	319,569	249,022	28.33%
TOTAL REVENUES	8,389,065	7,792,648	7.65%
Program Expenses:			
Instruction	4,994,211	4,396,451	13.60%
Instruction-Related Services	698,786	615,766	13.48%
Pupil Services	930,583	875,670	6.27%
Ancillary Services	87	-	100.00%
General Administration	564,730	557,265	1.34%
Plant Services	916,497	611,344	49.92%
Other Outgo	30,969	145,042	-78.65%
Interest on Long-Term Obligations			
Depreciation	211,416	125,703	68.19%
TOTAL EXPENSES	8,347,279	7,327,241	13.92%
Excess	41,786	465,407	-91.02%
Prior Period Adjustment	-	(399,817)	-100.00%
INCREASE IN NET POSITION	\$ 41,786	\$ 65,590	-36.29%

Governmental Activities

The cost of all governmental activities this year was \$8,347,279.

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
	2019	2018	2019-2018	2019	2018	2019-2018
Instruction	\$4,994,211	\$4,396,451	13.60%	\$ (4,176,174)	\$ (3,764,389)	10.94%
Instruction-Related Service	698,786	615,766	13.48%	(601,368)	(565,828)	6.28%
Pupil Services	930,583	875,670	6.27%	(429,444)	(464,596)	-7.57%
Ancillary Services	87	-	100.00%	(87)	-	100.00%
General Administration	564,730	557,265	1.34%	(450,073)	(522,042)	-13.79%
Plant Services	916,497	611,344	49.92%	(877,332)	(324,125)	170.68%
Other Outgo	30,969	145,042	-78.65%	15,090	(127,064)	-111.88%
Interest on Long-Term Obligations	211,416	125,703	68.19%	(211,416)	(125,703)	68.19%
TOTAL	8,347,279	7,327,241	13.92%	(6,730,804)	(5,893,747)	14.20%

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 \$3,831,941 an increase from last year's ending fund balance of \$3,649,139.

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 11, 2019. 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, 2019, the District had invested \$19,561,080 in a broad range of capital assets, including land, buildings, land and building improvements and equipment. See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Table 4:
Capital Assets

	Governmental Activities		Total Percentage
	2019	2018	Change 2019-2018
Land	\$ 5,154	\$ 5,154	0.00%
Land Improvements	602,256	594,847	1.25%
Buildings and Improvements	17,797,084	9,810,033	81.42%
Equipment	935,921	915,215	2.26%
Work in Progress	220,665	7,610,647	-97.10%
Totals at Historical Cost	19,561,080	18,935,896	3.30%
Total Accumulated Depreciation	(5,226,908)	(4,849,192)	7.79%
NET CAPITAL ASSETS	\$ 14,334,172	\$ 14,086,704	1.76%

Long-Term Debt

At year end, the District had \$5,991,897 in long term debt, consisting of General Obligation Bonds, the related Bond Premium, a Qualified Zone Academy Bond, a capital lease and Compensated Absences as shown in Table 5.

Table 5:
Long-Term Debt

	Governmental Activities		Total Percentage
	2019	2018	Change 2019-2018
General Obligation Bonds	3,465,030	3,413,066	1.52%
Bond Premium	120,832	124,794	-3.17%
Capital Lease	1,178,800	1,178,800	0.00%
Qualified Zone Academy Bond	1,217,864	1,310,724	-7.08%
Compensated Absences	9,371	7,533	24.40%
TOTAL LONG-TERM DEBT	\$ 5,991,897	\$ 6,034,917	-0.71%

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 2019-2020 school year, the health and welfare cap was budgeted for an increase of 2%. 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 2019-20 school year, with expectations to continue to increase in outlying years.
- ❑ The budget assumptions used to prepare the budget for 2019-20 included 1% step and column increase for all units, a 1% increase in operating services as well as 2% 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



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Independent Auditors' Report

Board of Trustees
Tipton Elementary School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Tipton Elementary School District as of and for the year ended June 30, 2019, 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, the major fund, and the aggregate remaining fund information of Tipton Elementary School District, as of June 30, 2019, 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.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tipton Elementary School District's basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The combining statements presented as other supplementary information on pages 45 through 52 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 3, 2019, 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. J. ... al Company, LLP

Visalia, California
December 3, 2019

Basic Financial Statements

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 3,811,231
Cash in Revolving Fund	2,800
Accounts Receivable	204,419
Stores Inventories	5,732
Capital Assets:	
Land	5,154
Land Improvements, Net	195,600
Buildings, Net	13,810,223
Equipment, Net	102,530
Work in Progress	220,665
Total Assets	<u>18,358,354</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	1,852,340
Deferred Outflows of Resources - OPEB	163,186
Total Deferred Outflows of Resources	<u>2,015,526</u>
LIABILITIES:	
Accounts Payable	86,666
Unearned Revenue	105,575
Noncurrent Liabilities:	
Net Pension Liability	6,395,114
Net Other Postemployment Benefit Liability	728,711
Due within one year	106,200
Due in more than one year	5,885,697
Total Liabilities	<u>13,307,963</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	332,379
Deferred Inflows of Resources - OPEB	4,033
Total Deferred Inflows of Resources	<u>336,412</u>
NET POSITION:	
Net Investment in Capital Assets	8,640,008
Restricted For:	
Debt Service	289,877
Capital Projects	6,783
Legally Restricted Programs	382,705
Specific Programs	294,475
Unrestricted	(2,884,343)
Total Net Position	<u>\$ 6,729,505</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	\$ 4,994,211	\$ 1,871	\$ 815,073	\$ 1,093	\$ (4,176,174)
Instruction-Related Services	698,786	33	97,385	-	(601,368)
Pupil Services	930,583	2,096	499,043	-	(429,444)
Ancillary Services	87	-	-	-	(87)
General Administration	564,730	6,409	108,248	-	(450,073)
Plant Services	916,497	1,367	37,798	-	(877,332)
Other Outgo	30,969	5,226	40,833	-	15,090
Interest on Long-Term Obligations	211,416	-	-	-	(211,416)
Total Governmental Activities	<u>8,347,279</u>	<u>17,002</u>	<u>1,598,380</u>	<u>1,093</u>	<u>(6,730,804)</u>
Total Primary Government	<u>\$ 8,347,279</u>	<u>\$ 17,002</u>	<u>\$ 1,598,380</u>	<u>\$ 1,093</u>	<u>(6,730,804)</u>
General Revenues:					
LCFF Sources					6,199,405
Federal Revenues					113
State Revenues					253,503
Local Revenues					319,569
Total General Revenues					<u>6,772,590</u>
Change in Net Position					41,786
Net Position - Beginning					6,687,719
Net Position - Ending					<u>\$ 6,729,505</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 3,222,706	\$ 588,525	\$ 3,811,231
Cash in Revolving Fund	2,500	300	2,800
Accounts Receivable	138,794	65,625	204,419
Due from Other Funds	688	10,005	10,693
Stores Inventories	-	5,732	5,732
Total Assets	<u>\$ 3,364,688</u>	<u>\$ 670,187</u>	<u>\$ 4,034,875</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 85,771	\$ 895	\$ 86,666
Due to Other Funds	10,005	688	10,693
Unearned Revenue	104,517	1,058	105,575
Total Liabilities	<u>200,293</u>	<u>2,641</u>	<u>202,934</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	2,500	300	2,800
Stores Inventories	-	5,732	5,732
Restricted Fund Balances	382,705	585,103	967,808
Committed Fund Balances	-	76,411	76,411
Unassigned:			
Reserve for Economic Uncertainty	300,788	-	300,788
Other Unassigned	2,478,402	-	2,478,402
Total Fund Balance	<u>3,164,395</u>	<u>667,546</u>	<u>3,831,941</u>
Total Liabilities and Fund Balances	<u>\$ 3,364,688</u>	<u>\$ 670,187</u>	<u>\$ 4,034,875</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total fund balances - governmental funds balance sheet	\$ 3,831,941
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds:	
Capital assets	19,561,080
Accumulated depreciation	(5,226,908)
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	1,852,340
Deferred outflows of resources related to OPEB	163,186
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	(3,465,030)
Capital lease	(1,178,800)
Compensated absences	(9,371)
Net pension liability	(6,395,114)
Net other postemployment benefit liability	(728,711)
Qualified zone academy bonds (QZAB) payable	(1,217,864)
Deferred inflows of resources related to pensions	(332,379)
Deferred inflows of resources related to OPEB	(4,033)
Premiums are amortized over the life of the debt	(120,832)
Net position of governmental activities - Statement of Net Position	<u>\$ 6,729,505</u>

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, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 4,600,851	\$ -	\$ 4,600,851
Education Protection Account Funds	854,413	-	854,413
Local Sources	734,141	10,000	744,141
Federal Revenue	264,894	457,964	722,858
Other State Revenue	898,129	43,619	941,748
Other Local Revenue	270,784	207,637	478,421
Total Revenues	<u>7,623,212</u>	<u>719,220</u>	<u>8,342,432</u>
Expenditures:			
Current:			
Instruction	4,489,442	-	4,489,442
Instruction - Related Services	632,897	-	632,897
Pupil Services	331,332	440,308	771,640
Ancillary Services	87	-	87
General Administration	483,565	34,952	518,517
Plant Services	817,749	19,920	837,669
Other Outgo	30,969	-	30,969
Capital Outlay	83,934	538,201	622,135
Debt Service:			
Principal	92,860	-	92,860
Interest	40,773	122,641	163,414
Total Expenditures	<u>7,003,608</u>	<u>1,156,022</u>	<u>8,159,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>619,604</u>	<u>(436,802)</u>	<u>182,802</u>
Other Financing Sources (Uses):			
Transfers In	22,603	319,674	342,277
Transfers Out	(319,674)	(22,603)	(342,277)
Total Other Financing Sources (Uses)	<u>(297,071)</u>	<u>297,071</u>	<u>-</u>
Net Change in Fund Balance	322,533	(139,731)	182,802
Fund Balance, July 1	2,841,862	807,277	3,649,139
Fund Balance, June 30	<u>\$ 3,164,395</u>	<u>\$ 667,546</u>	<u>\$ 3,831,941</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

EXHIBIT A-6

Net change in fund balances - total governmental funds	\$ 182,802
<p>Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:</p>	
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the asset:</p>	
Expenditures for capital outlay	625,184
Depreciation expense	(377,716)
<p>Certain expenditures in the funds are not reported as expenses in the SOA:</p>	
Repayment of qualified zone academy bonds (QZAB) payable	92,860
<p>Expenses reported in the SOA that do not require the use of current financial resources are not reported as expenditures in the funds:</p>	
Accretion of interest on capital appreciation bonds	(51,964)
Compensated absences	(1,838)
<p>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:</p>	
Amortization of premiums	3,962
<p>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.</p>	
	(374,863)
<p>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.</p>	
	(56,641)
Change in net position of governmental activities - Statement of Activities	<u>\$ 41,786</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2019

	<u>Agency Fund</u>	<u>Student Body Fund</u>
ASSETS:		
Cash on Hand and in Banks	\$ 56,985	
Total Assets	<u>56,985</u>	
LIABILITIES:		
Due to Student Groups	<u>56,985</u>	
Total Liabilities	<u>56,985</u>	
NET POSITION:		
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, 2019

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 fund:

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.

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.

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 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 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).

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

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.

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, 2019

NOTE 1 - Summary of Significant Accounting Policies (continued)

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, 2019.

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, 2019

NOTE 1 - Summary of Significant Accounting Policies (continued)

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, 2019

NOTE 1 - Summary of Significant Accounting Policies (continued)

Fund Balances – Governmental Funds (continued)

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, 2019

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles

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 the 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 provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2019. The statements contained herein reflect the change in financial 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.

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.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles (continued)

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

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 (\$56,985 as of June 30, 2019) and in the revolving fund (\$2,800) are fully insured or collateralized.

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2019, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$ 3,811,231
Cash in Revolving Fund	2,800
Fiduciary Funds:	
Cash on Hand and in Banks	56,985
Total	<u>\$ 3,871,016</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 3 - Cash and Investments (continued)

Analysis of Specific Deposits and Investments (continued)

Cash and investments as of June 30, 2019, consist of the following:

Cash in County Treasury	\$	3,811,231
Deposits with Financial Institutions		59,785
Total	<u>\$</u>	<u>3,871,016</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, 2019.

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, 2019.

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, 2019.

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, 2019.

Custodial Credit Risk

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

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

Foreign Currency Risk

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

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 4 - Accounts Receivable

Accounts receivable as of June 30, 2019, consist of the following:

	General Fund	Other Governmental Funds	Totals
Federal Government:			
Federal Programs	\$ 14,802	\$ 61,180	\$ 75,982
State Government:			
After School Education & Safety Program	16,380	-	16,380
Lottery - Instructional Materials	11,720	-	11,720
Lottery	9,046	-	9,046
Categorical Programs	7,904	-	7,904
Child Nutrition Program	-	4,445	4,445
Total State Government	45,050	4,445	49,495
Other Local	78,942	-	78,942
Totals	\$ 138,794	\$ 65,625	\$ 204,419

NOTE 5 - Capital Assets

Capital asset activity for the year ended June 30, 2019, 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	7,610,647	597,069	(7,987,051)	220,665
Total capital assets not being depreciated	7,615,801	597,069	(7,987,051)	225,819
Capital assets being depreciated:				
Land improvements	594,847	7,409	-	602,256
Buildings and Improvements	9,810,033	-	6,913,309	16,723,342
Buildings under capital lease	-	-	1,073,742	1,073,742
Equipment	915,215	20,706	-	935,921
Total capital assets being depreciated	11,320,095	28,115	7,987,051	19,335,261
Less accumulated depreciation for:				
Land improvements	(388,753)	(17,903)	-	(406,656)
Buildings and Improvements	(3,669,866)	(311,626)	-	(3,981,492)
Buildings under capital lease	-	(5,369)	-	(5,369)
Equipment	(790,573)	(42,818)	-	(833,391)
Total accumulated depreciation	(4,849,192)	(377,716)	-	(5,226,908)
Total capital assets being depreciated, net	6,470,903	(349,601)	7,987,051	14,108,353
Governmental activities capital assets, net	\$ 14,086,704	\$ 247,468	\$ -	\$ 14,334,172

Depreciation was charged to functions as follows:

Instruction	\$ 239,587
Pupil Services	93,763
General Administration	19,471
Plant Services	24,895
Total	\$ 377,716

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 6 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2019, 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	\$ 688	OPEB costs
Other Governmental Funds	General Fund	10,005	Contribution and payroll adjustment
	Total	<u>\$ 10,693</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, 2019, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Other Governmental Funds	\$ 319,674	Contributions
Other Governmental Funds	General Fund	22,603	Excess transfer
	Total	<u>\$ 342,277</u>	

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, 2019, are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
General Obligation Bonds:					
Current Interest	\$ 2,225,000	\$ -	\$ -	\$ 2,225,000	\$ -
Capital Appreciation	1,188,066	51,964	-	1,240,030	-
Bond Premium	124,794	-	3,962	120,832	3,962
Capital Leases	1,178,800	-	-	1,178,800	20,000
Compensated Absences *	7,533	1,838	-	9,371	-
Direct Borrowings:					
Qualified Zone Academy					
Bond Program	1,310,724	-	92,860	1,217,864	82,238
Total governmental activities	\$ 6,034,917	\$ 53,802	\$ 96,822	\$ 5,991,897	\$ 106,200

*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.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 7 - Long-Term Debt Obligations (continued)

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
Qualified Zone Academy Bond Program	Governmental	General Fund
Capital Lease	Governmental	Building Fund

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 \$3,294,500. The bonds were issued pursuant to certain provisions of the Education Code of the State, and a resolution by the Board of Trustees of the District on August 11, 2015. The bonds were issued as current interest bonds and capital appreciation bonds and mature serially on each August 1. The current interest bonds rate of interest ranges from 4% to 5%. Interest is due semi-annually on February 1 and August 1 each year commencing February 1, 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, 2019 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.

The outstanding General Obligation Bond debt of the District as of June 30, 2019, is as follows:

<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Original Issue</u>	<u>Bonds</u>		<u>Bonds</u>	
				<u>Outstanding July 1, 2018</u>	<u>Accreted/ Issued</u>	<u>Redeemed</u>	<u>Outstanding June 30, 2019</u>
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	1,188,066	51,964	-	1,240,030
2014	Bond Premium		134,699	124,794	-	3,962	120,832
Totals			\$ 3,432,199	\$ 3,537,860	\$ 51,964	\$ 3,962	\$ 3,585,862

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 7 - Long-Term Debt Obligations (continued)

The annual requirements to amortize General Obligation Bonds payable outstanding as of June 30, 2019, are as follows:

Current Interest, 2014 Bonds, Series A

Year Ending June 30,	Principal	Interest	Total	Bond Premium
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	-	100,650	100,650	3,962
2025-2029	-	503,250	503,250	19,809
2030-2034	-	503,250	503,250	19,809
2035-2039	-	503,250	503,250	19,809
2040-2044	665,000	454,625	1,119,625	19,809
2045-2049	1,340,000	187,650	1,527,650	19,809
2050	220,000	4,400	224,400	1,977
Totals	\$ 2,225,000	\$ 2,659,675	\$ 4,884,675	\$ 120,832

Capital Appreciation, 2014 Bonds, Series A

Year Ending June 30,	Accreted Value of Obligation	Unaccreted Interest	Total Final Maturity
2020	\$ -	\$ -	\$ -
2021	-	-	-
2022	-	-	-
2023	54,323	5,677	60,000
2024	56,672	8,328	65,000
2025-2029	308,417	101,583	410,000
2030-2034	336,828	258,172	595,000
2035-2039	344,318	455,682	800,000
2040-2041	139,472	250,528	390,000
Totals	\$ 1,240,030	\$ 1,079,970	\$ 2,320,000

Capital Appreciation Bonds are accretive. Bond interest accumulates in the initial years and will be repaid in later years.

Total All Bonds

Year Ending June 30,	Principal	Interest	Total	Bond Premium
2020	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2021	-	100,650	100,650	3,962
2022	-	100,650	100,650	3,962
2023	54,323	106,327	160,650	3,962
2024	56,672	108,978	165,650	3,962
2025-2029	308,417	604,833	913,250	19,809
2030-2034	336,828	761,422	1,098,250	19,809
2035-2039	344,318	958,932	1,303,250	19,809
2040-2044	804,472	705,153	1,509,625	19,809
2045-2049	1,340,000	187,650	1,527,650	19,809
2050	220,000	4,400	224,400	1,977
Totals	\$ 3,465,030	\$ 3,739,645	\$ 7,204,675	\$ 120,832

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 7 - Long-Term Debt Obligations (continued)

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%. Amortization of leased capital improvements under capital assets is included with depreciation expense.

Future commitments for capital lease payments as of June 30, 2019, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	52,000	36,996	88,996
2025-2029	289,600	155,110	444,710
2030-2034	346,400	98,254	444,654
2035-2038	325,600	30,242	355,842
Totals	<u>\$ 1,178,800</u>	<u>\$ 485,340</u>	<u>\$ 1,664,140</u>

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease.

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 agreement includes a provision that upon default all payments will become immediately due and payable. The assets acquired with this agreement are in Buildings and Improvements at June 30, 2019.

Future commitments for the QZAB payments as of June 30, 2019, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	74,644	13,356	88,000
2025-2029	546,077	44,643	590,720
2030-2032	297,562	6,172	303,734
Totals	<u>\$ 1,217,864</u>	<u>\$ 128,590</u>	<u>\$ 1,346,454</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 7 - Long-Term Debt Obligations (continued)

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2019, are as follows:

Year Ending June 30,	Principal	Interest	Total	Bond Premium
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	177,958	159,617	337,575	3,962
2024	183,316	159,330	342,646	3,962
2025-2029	1,144,094	804,586	1,948,680	19,809
2030-2034	980,790	865,848	1,846,638	19,809
2035-2039	669,918	989,174	1,659,092	19,809
2040-2044	804,472	705,153	1,509,625	19,809
2045-2049	1,340,000	187,650	1,527,650	19,809
2050	220,000	4,400	224,400	1,977
Totals	\$ 5,861,694	\$ 4,353,575	\$ 10,215,269	\$ 120,832

NOTE 8 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2019, are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Revolving Cash	\$ 2,500	\$ 300	\$ 2,800
Stores Inventories	-	5,732	5,732
Total Nonspendable	2,500	6,032	8,532
Restricted:			
Other Educational Purposes	297,015	-	297,015
Lottery- Instructional Materials	58,740	-	58,740
Medi-Cal Billing Option	15,297	-	15,297
California Clean Energy Jobs Act	11,653	-	11,653
Debt Service	-	289,877	289,877
Child Nutrition Program	-	288,443	288,443
State School Facilities Projects	-	3,196	3,196
Developer Fees	-	2,038	2,038
Capital Projects	-	1,549	1,549
Total Restricted	382,705	585,103	967,808
Committed:			
Deferred Maintenance	-	76,411	76,411
Unassigned:			
Reserve for Economic Uncertainty	300,788	-	300,788
Other Unassigned	2,478,402	-	2,478,402
Total Unassigned	2,779,190	-	2,779,190
Total Fund Balances	\$ 3,164,395	\$ 667,546	\$ 3,831,941

The government-wide statement of net position reports \$973,840 of restricted net position, which is not restricted by enabling legislation.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 9 - Participation In Public Entity Risk Pools and Joint Powers Authorities

The Tipton Elementary School District participates in the following 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 liability and property insurance 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, 2019

NOTE 10 - Pension Plans (continued)

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% - 2.5% with retirement ages of 52-67. Final compensation is the highest average pay rate and special compensation during any consecutive one-year or three-year period. Which compensation period is used depends on the members' retirement formula. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit and the 1959 Survivor Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2019 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	50-63	55-65	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% - 2.5% *
Required Employee Contribution Rates	10.25%	10.205%	7.00%	6.50%
Required Employer Contribution Rates	16.28%	16.28%	15.531%	15.531%
Required State Contribution Rates	9.828% **	9.828% **	-	-

* 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, 2019, are presented above and the contributions to the pension plan from the District were \$401,336.

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 2016-17. In addition to the required amount, a Senate Bill that was passed in June 2019 appropriated an additional one-time funding on behalf of the District. The amount contributed by the State on behalf of the District was \$373,196, which includes \$156,949 in additional one-time funding, 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 \$419,829. These on behalf payments meet the criteria of a special funding situation.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 - Pension Plans (continued)

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, 2019, are presented on the previous page and the contributions to the pension plan from the District were \$189,573.

In June 2019, Senate Bill 90 was signed into law, which appropriated one-time funding for the year ended June 30, 2019. The amount contributed by the State on behalf of the District was \$77,744 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. These on behalf payments meet the criteria of a special funding situation.

Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, 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	\$ 4,102,081	\$ 2,293,033
State's proportionate share of the net pension liability associated with the District	2,348,643	-
Total net pension liability	<u>\$ 6,450,724</u>	<u>\$ 2,293,033</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, 2018, 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, 2017, rolled forward to June 30, 2018 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, 2018 to its proportionate share at June 30, 2017, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2018	0.00446%	0.00860%
Proportionate share at June 30, 2017	<u>0.00453%</u>	<u>0.00825%</u>
Change - increase (decrease)	<u>(0.00007%)</u>	<u>0.00035%</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 - Pension Plans (continued)

For the year ended June 30, 2019, the District recognized pension expense of \$965,776 and revenue of \$497,573 for support provided by the State. At June 30, 2019, 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	\$ 150,323	\$ 46,865
Changes of assumptions	866,218	-
Net difference between projected and actual earnings on pension plan investments	18,808	157,956
Changes in proportion and differences between District contributions and proportionate share of contributions	226,082	127,558
District contributions subsequent to the measurement date	<u>590,909</u>	<u>-</u>
 Totals	 <u>\$ 1,852,340</u>	 <u>\$ 332,379</u>

\$590,909 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, 2020. 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>
2020	\$ 418,270
2021	295,589
2022	12,541
2023	52,050
2024	129,425
Thereafter	21,177
Total	<u>\$ 929,052</u>

Actuarial Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2017	June 30, 2017
Measurement Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	2.75%
Salary Increases	Varies by Entry Age and Service for both CalSTRS & CalPERS	
Experience Study	7/1/2010-6/30/2015	7/1/1996-6/30/2015
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, 2.50% thereafter

(1) Net of pension plan investment expenses, including inflation, but gross of administrative expenses

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 - Pension Plans (continued)

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 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 the 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 15 years of mortality improvement using the Society of Actuaries 90 percent of scale MP 2016.

CalSTRS and CalPERS use 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 table below.

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+ 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 * Expected Real Rate of Return	Assumed Asset Allocation	Real (1) Return Years 1-10	Real (2) Return Years 11+
Global Equity	47%	6.30%	50%	4.80%	5.98%
Fixed Income	12%	0.30%	28%	1.00%	2.62%
Private Equity	13%	9.30%	8%	6.30%	7.23%
Real Estate	13%	5.20%	13%	3.75%	4.93%
Inflation Sensitive Assets	4%	3.80%	0%	0.77%	1.81%
Cash/Liquidity	2%	-1.00%	1%	0.00%	-0.90%
Absolute Return/Risk Mitigating Strategies	9%	2.90%	0%	0.00%	0.00%

* 20-year geometric average

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 - Pension Plans (continued)

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. CalSTRS' 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 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:

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 6,009,069	\$ 3,338,546
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 4,102,081	\$ 2,293,033
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 2,521,003	\$ 1,425,630

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, 2018 measurement date, the investment rate was changed from 7.25 percent to 7 percent.

CalPERS

As of the June 30, 2018 measurement date, the CalPERS Board of Administration adopted new mortality assumptions for plans participating in the Public Employees' Retirement Fund (PERF). A new mortality table was developed, in inflation rate was reduced from 2.75 percent to 2.50 percent, the payroll growth rate was reduced from 3 percent to 2.75 percent.

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.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB)

Plan Description

The District provides a self-funded, single employer, defined benefit healthcare plan administered by Tipton Elementary School District to provide medical, prescription drug, dental, vision and behavioral health plans for all eligible active and retired District employees and their dependents. The 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.

Employees Covered by Benefit Terms

At June 30, 2019, 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 \$17,093 to the Plan for the year ended June 30, 2019.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The District's net OPEB liability of \$728,711 was measured as of June 30, 2018, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2017, rolled forward to June 30, 2018 using standard update procedures. Changes in net OPEB liability are as follows:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balances at June 30, 2018	\$ 609,832	\$ 81,746	\$ 528,086
Changes recognized for measurement period:			
Service cost	18,893	-	18,893
Interest	36,224	-	36,224
Changes of assumptions or other inputs	164,624	-	164,624
Benefit payments*	(12,366)	(12,366)	-
Contributions - employer	-	12,366	(12,366)
Net investment income	-	6,834	(6,834)
Trustee fees	-	(42)	42
Administrative expense	-	(42)	42
Net changes	<u>207,375</u>	<u>6,750</u>	<u>200,625</u>
Balances at June 30, 2019	<u>\$ 817,207</u>	<u>\$ 88,496</u>	<u>\$ 728,711</u>

* Amount includes implicit subsidy associated with benefits paid.

For the year ended June 30, 2019, the District recognized OPEB expense of \$67,697. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	145,917	-
Net difference between projected and actual earnings on OPEB plan investments	-	4,033
District contributions subsequent to the measurement date	<u>17,269</u>	<u>-</u>
Total	<u>\$ 163,186</u>	<u>\$ 4,033</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

\$17,269 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, 2020. The other amounts reported as deferred outflows or resources and 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>
2020	\$ 17,485
2021	17,485
2022	17,487
2023	18,338
2024	18,707
Thereafter	52,382
	<hr/>
Total	\$ 141,884
	<hr/>

Actuarial Methods and Assumptions

The net OPEB liability in the June 30, 2019 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	July 1, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry Age, Level Percent of Pay
Actuarial Assumptions:	
Investment Return Rate	6.00%
Discount Rate (1)	3.88%
Projected Salary Increase	3.00%
Healthcare Cost Trend Rates	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.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection. These tables are developed and released by the Society of Actuaries' Retirement Plans Experience Committee.

The actuarial assumptions used in the July 1, 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. Pre-retirement turnover rates are based on the Croker-Sarason Table T-5 less mortality, without adjustment.

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. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table following provides the long-term expected real rates of return by asset class (based on published capital market assumptions).

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return
Broad US Equity	45%	4.4%
Large Cap	25%	4.1%
US Fixed	25%	1.5%
Cash Equivalents	5%	0.1%

Rate of return

For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was 8.38%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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 2.88%	Current Discount Rate 3.88%	1% Increase 4.88%
Net OPEB Liability	\$ 820,698	\$ 728,711	\$ 646,101

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 4.00%	Current Healthcare Cost Trend Rate 5.00%	1% Increase 6.00%
Net OPEB Liability	\$ 624,750	\$ 728,711	\$ 851,475

Summary of Changes of Benefits or Assumptions

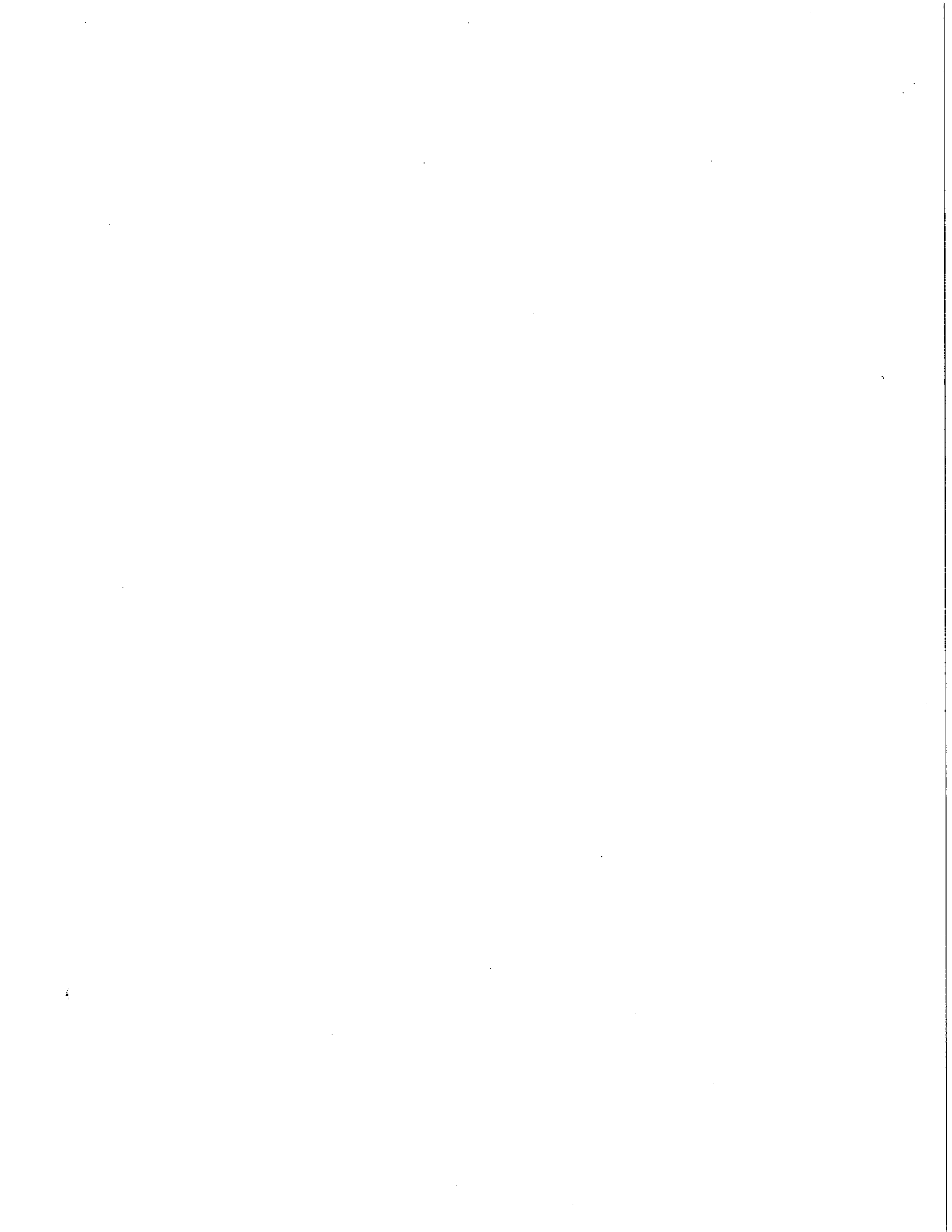
As of the June 30, 2018 measurement date, the discount rate decreased from 6.00% to 3.88%.

There were no changes to benefit terms or assumptions and other inputs used for the June 30, 2017 measurement date.

NOTE 12 - Commitments and Contingencies

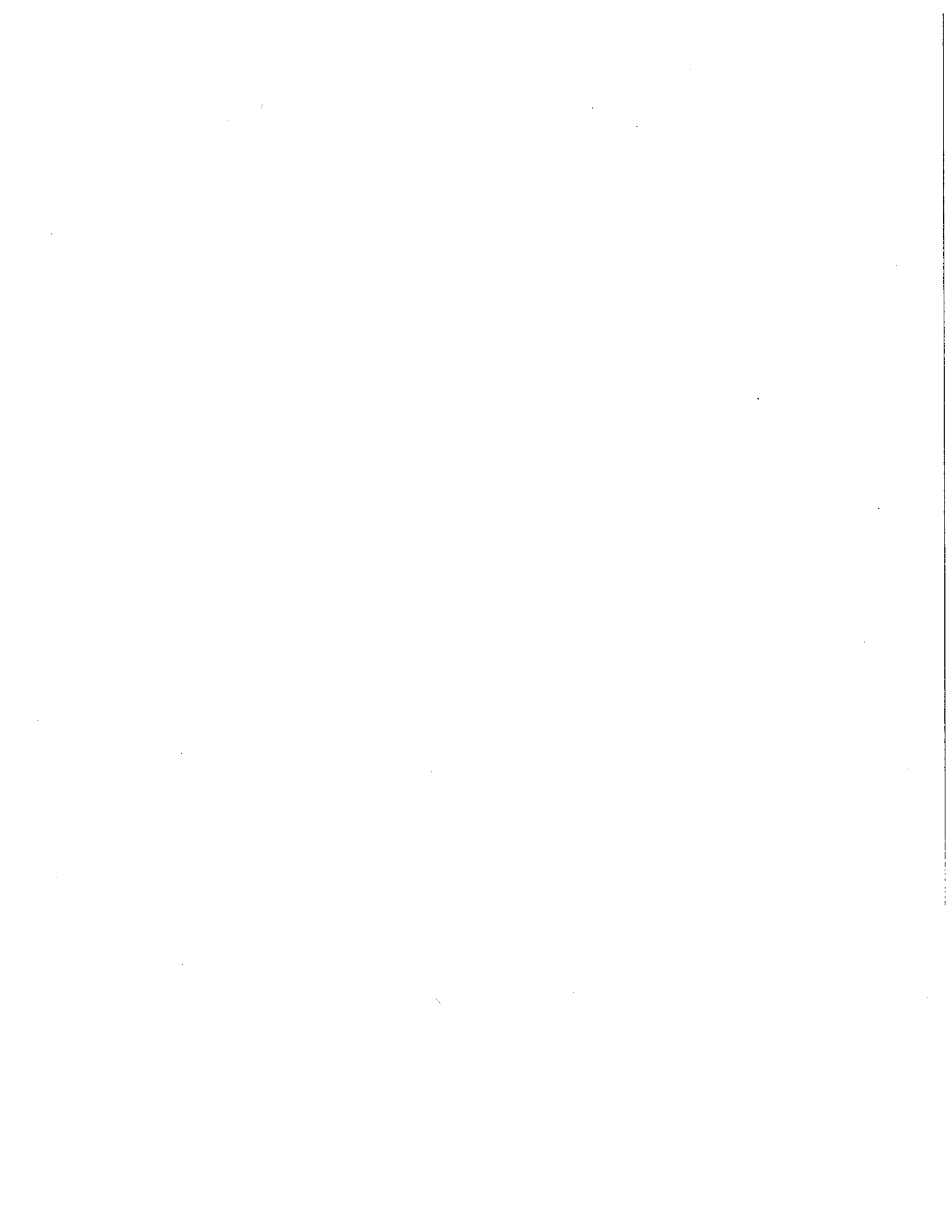
State and Federal Allowances, Awards and Grants

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.



Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.



TIPTON ELEMENTARY SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,898,907	\$ 4,583,303	\$ 4,600,851	\$ 17,548
Education Protection Account Funds	672,372	854,413	854,413	-
Local Sources	650,732	734,141	734,141	-
Federal Revenue	262,719	338,884	264,894	(73,990)
Other State Revenue	596,632	907,940	898,129	(9,811)
Other Local Revenue	143,450	173,628	270,784	97,156
Total Revenues	<u>7,224,812</u>	<u>7,592,309</u>	<u>7,623,212</u>	<u>30,903</u>
Expenditures:				
Current:				
Certificated Salaries	2,801,604	2,645,119	2,504,478	140,641
Classified Salaries	1,043,950	1,071,309	1,018,127	53,182
Employee Benefits	1,758,248	2,205,384	2,053,067	152,317
Books And Supplies	344,811	528,669	413,461	115,208
Services And Other Operating Expenditures	706,786	942,050	787,511	154,539
Other Outgo	42,438	30,969	30,969	-
Direct Support/Indirect Costs	(27,200)	(21,572)	(21,572)	-
Capital Outlay	20,000	247,996	83,934	164,062
Debt Service:				
Principal	114,592	94,967	92,860	2,107
Interest	64,228	83,853	40,773	43,080
Total Expenditures	<u>6,869,457</u>	<u>7,828,744</u>	<u>7,003,608</u>	<u>825,136</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>355,355</u>	<u>(236,435)</u>	<u>619,604</u>	<u>856,039</u>
Other Financing Sources (Uses):				
Transfers In		22,603	22,603	-
Transfers Out	(650,000)	(319,674)	(319,674)	-
Total Other Financing Sources (Uses)	<u>(650,000)</u>	<u>(297,071)</u>	<u>(297,071)</u>	<u>-</u>
Net Change in Fund Balance	<u>(294,645)</u>	<u>(533,506)</u>	<u>322,533</u>	<u>856,039</u>
Fund Balance, July 1	<u>2,841,862</u>	<u>2,841,862</u>	<u>2,841,862</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 2,547,217</u>	<u>\$ 2,308,356</u>	<u>\$ 3,164,395</u>	<u>\$ 856,039</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
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*

EXHIBIT B-2

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total Proportionate Share of the Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
California State Teachers' Retirement System:							
6/30/2014	0.00455%	\$ 2,658,324	\$ 1,605,227	\$ 4,263,551	\$ 2,057,139	129.22%	76.52%
6/30/2015	0.00493%	\$ 3,321,878	\$ 1,756,903	\$ 5,078,781	\$ 2,279,842	145.71%	74.02%
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%
6/30/2018	0.00446%	\$ 4,102,081	\$ 2,346,643	\$ 6,450,724	\$ 3,780,104	108.52%	70.99%
California Public Employees' Retirement System:							
6/30/2014	0.00792%	\$ 899,318	\$ -	\$ 899,318	\$ 820,792	109.57%	83.38%
6/30/2015	0.00820%	\$ 1,208,689	\$ -	\$ 1,208,689	\$ 899,771	134.33%	79.43%
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%
6/30/2018	0.00860%	\$ 2,293,033	\$ -	\$ 2,293,033	\$ 1,134,003	202.21%	70.85%

*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 five 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
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)
6/30/2018	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%
6/30/2018	7.15%(3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	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

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
California State Teachers' Retirement System:					
6/30/2015	\$ 202,450	\$ 202,450	\$ -	\$ 2,279,842	8.88%
6/30/2016	\$ 252,784	\$ 252,784	\$ -	\$ 2,355,862	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%
6/30/2019	\$ 401,336	\$ 401,336	\$ -	\$ 2,465,209	16.28%
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%
6/30/2019	\$ 189,573	\$ 189,573	\$ -	\$ 1,049,568	18.062%

*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 five 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
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)
6/30/2018	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%
6/30/2018	7.15%(3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	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	June 30, 2018
Total OPEB liability:		
Service cost	\$ 18,343	\$ 18,893
Interest	33,839	36,224
Changes of assumptions or other inputs	-	164,624
Benefit payments	<u>(12,485)</u>	<u>(12,366)</u>
Net change in total OPEB liability	<u>39,697</u>	<u>207,375</u>
Total OPEB liability - beginning	<u>570,135</u>	<u>609,832</u>
Total OPEB liability - ending (a)	<u>\$ 609,832</u>	<u>\$ 817,207</u>
Plan Fiduciary Net Position		
Contributions - employer	\$ 12,485	\$ 12,366
Net investment income	8,724	6,834
Trustee fees	-	(42)
Administrative expense	(75)	(42)
Benefit payments	<u>(12,485)</u>	<u>(12,366)</u>
Net change in plan fiduciary net position	<u>8,649</u>	<u>6,750</u>
Plan fiduciary net position - beginning	<u>73,097</u>	<u>81,746</u>
Plan fiduciary net position - ending (b)	<u>\$ 81,746</u>	<u>\$ 88,496</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 528,086</u>	<u>\$ 728,711</u>
Plan fiduciary net position as a percentage of the total OPEB liability	13.40%	10.83%
Covered-employee payroll	\$ 3,547,118	\$ 3,464,042
Net OPEB liability as a percentage of covered-employee payroll	14.89%	21.04%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only two years are presented because ten year data is not yet available.

Notes to the Schedule

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.

As of June 30, 2018 measurement date, the discount rate decreased from 6.00% to 3.88%.

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, 2019

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
Cash in County Treasury	\$ 291,865	\$ 289,877	\$ 6,783	\$ 588,525
Cash in Revolving Fund	300	-	-	300
Accounts Receivable	65,625	-	-	65,625
Due from Other Funds	10,005	-	-	10,005
Stores Inventories	5,732	-	-	5,732
Total Assets	<u>\$ 373,527</u>	<u>\$ 289,877</u>	<u>\$ 6,783</u>	<u>\$ 670,187</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 895	\$ -	\$ -	\$ 895
Due to Other Funds	688	-	-	688
Unearned Revenue	1,058	-	-	1,058
Total Liabilities	<u>2,641</u>	<u>-</u>	<u>-</u>	<u>2,641</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	300	-	-	300
Stores Inventories	5,732	-	-	5,732
Restricted Fund Balances	288,443	289,877	6,783	585,103
Committed Fund Balances	76,411	-	-	76,411
Total Fund Balance	<u>370,886</u>	<u>289,877</u>	<u>6,783</u>	<u>667,546</u>
Total Liabilities and Fund Balances	<u>\$ 373,527</u>	<u>\$ 289,877</u>	<u>\$ 6,783</u>	<u>\$ 670,187</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
LCFF Sources:				
Local Sources	\$ 10,000	\$ -	\$ -	\$ 10,000
Federal Revenue	457,964	-	-	457,964
Other State Revenue	43,276	343	-	43,619
Other Local Revenue	30,693	151,556	25,388	207,637
Total Revenues	<u>541,933</u>	<u>151,899</u>	<u>25,388</u>	<u>719,220</u>
Expenditures:				
Current:				
Pupil Services	440,308	-	-	440,308
General Administration	21,572	-	13,380	34,952
Plant Services	19,920	-	-	19,920
Capital Outlay	11,797	-	526,404	538,201
Debt Service:				
Interest	-	100,650	21,991	122,641
Total Expenditures	<u>493,597</u>	<u>100,650</u>	<u>561,775</u>	<u>1,156,022</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>48,336</u>	<u>51,249</u>	<u>(536,387)</u>	<u>(436,802)</u>
Other Financing Sources (Uses):				
Transfers In	-	-	319,674	319,674
Transfers Out	-	-	(22,603)	(22,603)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>297,071</u>	<u>297,071</u>
Net Change in Fund Balance	48,336	51,249	(239,316)	(139,731)
Fund Balance, July 1	322,550	238,628	246,099	807,277
Fund Balance, June 30	<u>\$ 370,886</u>	<u>\$ 289,877</u>	<u>\$ 6,783</u>	<u>\$ 667,546</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	\$ 225,454	\$ 66,411	\$ 291,865
Cash in Revolving Fund	300	-	300
Accounts Receivable	65,625	-	65,625
Due from Other Funds	5	10,000	10,005
Stores Inventories	5,732	-	5,732
Total Assets	<u>\$ 297,116</u>	<u>\$ 76,411</u>	<u>\$ 373,527</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 895	\$ -	\$ 895
Due to Other Funds	688	-	688
Unearned Revenue	1,058	-	1,058
Total Liabilities	<u>2,641</u>	<u>-</u>	<u>2,641</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	300	-	300
Stores Inventories	5,732	-	5,732
Restricted Fund Balances	288,443	-	288,443
Committed Fund Balances	-	76,411	76,411
Total Fund Balance	<u>294,475</u>	<u>76,411</u>	<u>370,886</u>
Total Liabilities and Fund Balances	<u>\$ 297,116</u>	<u>\$ 76,411</u>	<u>\$ 373,527</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, 2019

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
LCFF Sources:			
Local Sources	\$ -	\$ 10,000	\$ 10,000
Federal Revenue	457,964	-	457,964
Other State Revenue	43,276	-	43,276
Other Local Revenue	27,762	2,931	30,693
Total Revenues	<u>529,002</u>	<u>12,931</u>	<u>541,933</u>
Expenditures:			
Current:			
Pupil Services	440,308	-	440,308
General Administration	21,572	-	21,572
Plant Services	11,454	8,466	19,920
Capital Outlay	11,797	-	11,797
Total Expenditures	<u>485,131</u>	<u>8,466</u>	<u>493,597</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>43,871</u>	<u>4,465</u>	<u>48,336</u>
Net Change in Fund Balance	43,871	4,465	48,336
Fund Balance, July 1	250,604	71,946	322,550
Fund Balance, June 30	<u>\$ 294,475</u>	<u>\$ 76,411</u>	<u>\$ 370,886</u>

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TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2019

	<u>Building Fund</u>	<u>Capital Facilities Fund</u>
ASSETS:		
Cash in County Treasury	\$ 1,549	\$ 2,038
Total Assets	<u>\$ 1,549</u>	<u>\$ 2,038</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance:		
Restricted Fund Balances	1,549	2,038
Total Fund Balance	<u>1,549</u>	<u>2,038</u>
Total Liabilities and Fund Balances	<u>\$ 1,549</u>	<u>\$ 2,038</u>

EXHIBIT C-5

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 2,165	\$ 1,031	\$ 6,783
<u>\$ 2,165</u>	<u>\$ 1,031</u>	<u>\$ 6,783</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
2,165	1,031	6,783
<u>2,165</u>	<u>1,031</u>	<u>6,783</u>
<u>\$ 2,165</u>	<u>\$ 1,031</u>	<u>\$ 6,783</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, 2019

	<u>Building Fund</u>	<u>Capital Facilities Fund</u>
Revenues:		
Other Local Revenue	\$ 9,253	\$ 15,042
Total Revenues	<u>9,253</u>	<u>15,042</u>
Expenditures:		
Current:		
General Administration	-	13,380
Capital Outlay	244,853	4,154
Debt Service:		
Interest	21,991	-
Total Expenditures	<u>266,844</u>	<u>17,534</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(257,591)</u>	<u>(2,492)</u>
Other Financing Sources (Uses):		
Transfers In	19,674	-
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>19,674</u>	<u>-</u>
Net Change in Fund Balance	(237,917)	(2,492)
Fund Balance, July 1	239,466	4,530
Fund Balance, June 30	<u>\$ 1,549</u>	<u>\$ 2,038</u>

EXHIBIT C-6

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ 1,071	\$ 22	\$ 25,388
<u>1,071</u>	<u>22</u>	<u>25,388</u>
-	-	13,380
277,397	-	526,404
-	-	21,991
<u>277,397</u>	<u>-</u>	<u>561,775</u>
<u>(276,326)</u>	<u>22</u>	<u>(536,387)</u>
300,000	-	319,674
(22,603)	-	(22,603)
<u>277,397</u>	<u>-</u>	<u>297,071</u>
1,071	22	(239,316)
1,094	1,009	246,099
<u>\$ 2,165</u>	<u>\$ 1,031</u>	<u>\$ 6,783</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY
 ORGANIZATION STRUCTURE
 JUNE 30, 2019

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 12/2022
Iva Sousa	Clerk	Four year term expires 12/2022
John Cardoza	Member	Four year term expires 12/2022
Shelley Heeger	Member	Four year term expires 12/2020
Fernando Cunha	Member	Two year term expires 12/2020

Administration

Name	Office	Tenure
Stacey Bettencourt	Superintendent	Two Years
Maryann Henry	Business Manager	One Year

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2019

TABLE D-2

	<u>Second Period Report</u>	<u>Annual Report</u>
TK/K-3:		
Regular ADA	229.59	229.53
Grades 4-6:		
Regular ADA	163.24	163.49
Grades 7-8:		
Regular ADA	132.25	132.30
ADA Totals	<u>525.08</u>	<u>525.32</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 INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2019

TABLE D-3

<u>Grade Level</u>	<u>Ed. Code 46207 (a) Minutes Requirement</u>	<u>2018-19 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	51,830	180	Complied
Grade 1	50,400	54,385	180	Complied
Grade 2	50,400	54,385	180	Complied
Grade 3	50,400	54,385	180	Complied
Grade 4	54,000	57,640	180	Complied
Grade 5	54,000	57,640	180	Complied
Grade 6	54,000	57,640	180	Complied
Grade 7	54,000	57,640	180	Complied
Grade 8	54,000	57,640	180	Complied

School districts must maintain their instructional minutes as defined in Education Code Section 46207(a) or 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 46208. The District met its LCFF target funding.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2019

TABLE D-4

General Fund	Budget 2020 (see note 1)	2019	2018	2017
Revenues and other financial sources	\$ 6,978,930	\$ 7,645,815	\$ 6,989,374	\$ 6,886,673
Expenditures	7,308,467	7,003,608	6,278,868	6,053,215
Other uses and transfers out	-	319,674	838,077	650,000
Total outgo	7,308,467	7,323,282	7,116,945	6,703,215
Change in fund balance (deficit)	(329,537)	322,533	(127,571)	183,458
Ending fund balance	<u>\$ 2,834,858</u>	<u>\$ 3,164,395</u>	<u>\$ 2,841,862</u>	<u>\$ 2,969,433</u>
Available reserves (see note 2)	<u>\$ 2,449,653</u>	<u>\$ 2,779,190</u>	<u>\$ 2,474,196</u>	<u>\$ 2,638,040</u>
Available reserves as a percentage of total outgo	<u>33.5%</u>	<u>38.0%</u>	<u>34.8%</u>	<u>39.4%</u>
Total long-term debt (see note 3)	<u>\$ 13,009,522</u>	<u>\$ 13,115,722</u>	<u>\$ 12,718,808</u>	<u>\$ 10,451,463</u>
Average daily attendance at P-2	<u>525</u>	<u>525</u>	<u>555</u>	<u>547</u>

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$194,962 (6.57%) over the past two years. The fiscal year 2019-20 budget projects a decrease of \$329,537 (10.41%). 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 2019-20 fiscal year. Total long-term debt has increased by \$2,664,259 the past two years, as a result of implementing GASB Statement 75 and issuance of a capital lease in prior year.

Average daily attendance has decreased by 22 over the past two years. ADA is expected to remain the same during the fiscal year 2019-20.

NOTES:

- (1) Budget 2020 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, 2019

TABLE D-5

	General Fund	Deferred Maintenance Fund
	<u> </u>	<u> </u>
June 30, 2019, annual financial and budget report fund balances	<u>\$ 3,174,395</u>	<u>\$ 66,411</u>
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Due from/to other funds understatement	<u>(10,000)</u>	<u>10,000</u>
June 30, 2019, audited financial statement fund balances	<u><u>\$ 3,164,395</u></u>	<u><u>\$ 76,411</u></u>

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. Funds that required no adjustments are not presented.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2019

TABLE D-6

No charter schools are chartered by Tipton Elementary School District.

<u>Charter Schools</u>	<u>Included in Audit?</u>
None	N/A

Other Independent Auditors' Reports



M. Green and Company LLP

Tulare
Visalia
Lindsay
Hanford

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**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

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, the major fund, and the aggregate remaining fund information of Tipton Elementary School District, as of and for the year ended June 30, 2019, 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 3, 2019.

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 3, 2019.

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.

M. Stewart Company, LLP

Visalia, California
December 3, 2019



M. Green and Company LLP

Tulare
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Independent Auditors' Report on State Compliance

Board of Trustees
Tipton Elementary School District

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2018-19 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, 2019.

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, *2018-19 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, *2018-19 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
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance Accounting:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (See Below)
Continuation Education	N/A
Instructional Time	Yes

Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	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
Comprehensive School Safety Plan	Yes
District of Choice	No (See Below)

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION AND CHARTER SCHOOLS:

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.

We did not perform testing for independent study because the ADA was under the level that requires testing.

We did not perform testing for District of Choice since the District did not operate as a district of choice.

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, 2019.

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 *2018-19 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. J. ... and Company, LLP

Visalia, California
December 3, 2019

Findings and Recommendations Section

**TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes N/A No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes N/A None Reported

Type of auditors' report issued on compliance for major programs: N/A

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance? Yes N/A No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
--------------------	---

The District had less than \$750,000 in federal expenditures this year.

Dollar threshold used to distinguish between type A and type B programs: N/A

Auditee qualified as low-risk auditee? Yes N/A No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

**TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

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

NONE



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Letter to Management

Board of Trustees
Tipton Elementary School District

We have completed our audit of Tipton Elementary School District for the year ended June 30, 2019. The following item came to our attention which we are providing for your consideration:

Bank Reconciliation

During our review of bank reconciliations, we did not see any documentation of oversight in regard to the bank reconciliation process. We recommend someone other than the person preparing the reconciliations review and document the review by initialing and dating each reconciliation.

Other Postemployment Benefits

A new actuarial valuation for Other Postemployment Benefits must be completed every two years in accordance with GASB Statement No. 75. We recommend the District contact their actuary and obtain a new actuarial valuation for the 2019-20 fiscal year to be in compliance with GASB Statement No. 75.

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 be 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. Our recommendation has been implemented.

Journal Entries: During our audit we noted two of the five journal entries tested lacked proper approval. We recommended 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. Our recommendation has been implemented.

We would like to thank management and all of the office personnel for the excellent cooperation we received during our audit. We look forward to working with you again in 2020 and beyond.

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

December 3, 2019

1911-12-10

TIPTON ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>2018-001</p> <p>For the After School Education and Safety Program (ASES), 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. We recommended the District ASES staff review the 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.</p>	<p>Implemented</p>	

