

Tipton Elementary School District

AGENDA

REGULAR BOARD MEETING

Tuesday, January 12, 2021

7:00 p.m. District Cafeteria

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 15, 2020

3.2 School Accountability Report Card 2019-2020

4. **ADMINISTRATIVE: Action items:**

4.1 Relief Subaward Agreement Between Save The Children Federation, INC. And Tipton Elementary School District

4.2 Approve/Ratify the Purchase of an 82 Passenger Bus to Help with Additional Bus Runs Transporting Students Safely Due to Covid-19. Bus is Purchased from Creative Bus Sales With a Piggyback Contract with South County Support Services Agency

4.3 Quarterly Board Policy Updates October 2020

4.4 Remove Maryann Henry as an Authorized Signer for Tipton Elementary School

5. **FINANCE: Action items:**

5.1 Vendor Payments

5.2 Budget Revisions

5.3 Audit Report for Year Ended June 30, 2020

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

6.1 MOT--FOOD SERVICE—PROJECTS

6.2 Update on Covid-19 in Tulare County

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 Section 54957
Public Employee Discipline/Dismissal/Release/Complaint

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: Wednesday, January 6, 2021

3. CONSENT CALENDAR: Action items:

3.1 Minutes of Regular Board Meeting for December 15,
2020

Tipton Elementary School District Minutes

REGULAR BOARD MEETING

Tuesday, December 15, 2020

7:00 p.m. District Cafeteria

1. Call to order- Flag Salute

Board President, Greg Rice, called the meeting to order at 7:00 pm and led the flag salute. Board Members present: Shelley Heeger, Fernando Cunha, and Greg Rice. Absent: Iva Sousa and John Cardoza. Guests: Megan Rice and Maryann Henry.

2. Public Input:

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

No Comments

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 Shelley Heeger and second Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

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 Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

3.3 Appoint Secretary of the Board

Motion to appoint Stacey Bettencourt as Secretary of the Board was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

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 Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

3.5 Board Representative to Vote on 2021 Election of County Committee

Motion to approve John Cardoza as Board Representative to Vote on 2021 Election of County Committee was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

4. INFORMATION

4.1 Public Disclosure and Consideration of the Tentative Agreement, Effective July 1, 2019- June 30, 2022 and Side Letter Addressing One (1) Day Increase to Confidential Leave Allotment for the 2020-2021 School Year Between Tipton Elementary School District and Associated Teachers of Tipton CTA/NEA

No Comments

5. CONSENT CALENDAR: Action items:

5.1 Minutes of Board Meeting, November 3, 2020

5.2 Memorandum of Understanding for Services to Migrant Students, Migrant Education Region VIII

5.3 Agreement with Tulare County Superintendent of Schools and Tipton School District for Children at Risk of School Failure – K-3 Intervention Program (Special Friends)

5.4 Agreement with TCOE, New Teacher Development and Tipton School District – Teacher Induction Program

5.5 Agreement with TCOE and Tipton School District Homeless Education Program

5.6 Library Surplus

Motion to approve the Consent Calendar was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6. ADMINISTRATIVE: Action items:

6.1 Board Meeting Dates for 2021

Motion to approve revised board meeting dates was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.2 Resolution #2020-2021-05 Approving Participation in the Classified School Employee Summer Assistance Program Year 3

Motion to approve Resolution #2020-2021-05 Approving Participation in the Classified School Employee Summer Assistance Program Year 3 was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.3 E-Rate Agreement with AMS.NET, INC for Project #0292-21C.1 Network Electronics for Tipton Elementary School District

Motion to approve E-Rate Agreement with AMS.NET, INC for Project #0292-21C.1 Network Electronics for Tipton Elementary School District was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.4 Job Description for Family Social Worker

Motion to approve the Job Description for Family Social Worker was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.5 Salary Schedule for Family Social Worker

Motion to approve the Salary Schedule for Family Social Worker was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.6 Memorandum of Understanding Tipton Elementary and California School Employees Association and Its Tipton Chapter #765 Regarding One Temporary Job Description and Position

Motion to approve Memorandum of Understanding Tipton Elementary and California School Employees Association and Its Tipton Chapter #765 Regarding One Temporary Job Description and Position was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.7 Approval of the Tentative Agreement, Effective July 1, 2019- June 30, 2022 and Side Letter Addressing One (1) Day Increase to Confidential Leave Allotment for the 2020-2021 School Year Between Tipton Elementary School District and Associated Teachers of Tipton CTA/NEA

Motion to approve the Tentative Agreement, Effective July 1, 2019- June 30, 2022 and Side Letter Addressing One (1) Day Increase to Confidential Leave Allotment for the 2020-2021 School Year Between Tipton Elementary School District and Associate Teachers of Tipton CTA/NEA as made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.8 Approval of Public Disclosure with CTA

Motion to approve Public Disclosure with CTA was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.9 Review and Report the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2020

Motion to approve the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2020 was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.10 SY2021-22 Annual Renewal of Services Super Co-op A California USDA Foods Cooperative

Motion to approve SY2021-22 Annual Renewal of Services Super Co-op A California USDA Foods Cooperative was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.11 2020 LCFF Budget Overview for Parents

Motion to approve 2020 LCFF Budget Overview for Parents was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.12 Consider and Approve a Contractor for Installation for an Updated Phone System Due to Covid-19

Motion to approve A&G Telephone Service Inc. for Installation for an Updated Phone System Due to Covid-19 was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

6.13 Ratify Purchase of Needle Point Bi-polar Ionization Installation for Tipton Elementary School Due to Covid-19

Motion to Ratify Purchase of Needle Point Bi-polar Ionization Installation for Tipton Elementary School Due to Covid-19 was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

7. FINANCE: Action items:

7.1 Vendor Payments

Motion to approve Vendor Payments was made by Fernando Cunha and second by Shelley Heeger.

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

7.2 Budget Revisions

Motion to approve Budget Revisions was made by Fernando Cunha and second by Shelley Heeger.

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

7.3 First Interim Report

Motion to approve First Interim Report was made by Fernando Cunha and second by Shelley Heeger.

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

8. INFORMATION: (Verbal Reports & presentations)

8.1 MOT--FOOD SERVICE—PROJECTS

9. Any Other Business:

9.1 Quarterly Board Policy Updates October 2020 – Informational

9.2 Update on Covid-19 in Tulare County

Ms. Maryann Henry shared with the Board that all students will be doing distance learning starting December 14 – January 15th. Most staff will be working remotely until we return on January 19th for in person instruction. As of 12/15/2020 Tulare county has 63.5 positive cases per 100,000 with 14.4% positively rate.

10. Adjourn to Closed Session: 7:54 pm

11. Reconvene to open session 8:15 pm

12. Report out from Closed Session

10.1 Education Code section 35146

Student transfers, inter District request, etc

Motion to approve Student # 20-21023 request for interdistrict was made by Fernando Cunha and second by Shelley Heeger.

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

Abstain – 0

Absent – Iva Sousa and John Cardoza

Motion to approve Student #20-21024 request for interdistrict was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

Motion to approve Student #20-21025 request for interdistrict was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

Motion to approve Student #20-21026 request for interdistrict was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

Motion to approve Student #20-2112 request for interdistrict was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

Motion to approve Student #20-2113 request for interdistrict was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

10.2 Government Code Section 54957

Public Employee Appointment/Employment

Title: Instructional Aide (After School Program)

Motion to approve Danielle Gilbert as Instructional Aide for the After School Program was made by Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

10.3 Government Code Section 54957
Public Employee Appointment/Employment
Title: Cook Helper

Motion to approve Penny Williams as Cook Helper was made Fernando Cunha and second by Shelley Heeger.

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

Yea - Shelley Heeger, Fernando Cunha and Greg Rice

No – 0

Abstain – 0

Absent – Iva Sousa and John Cardoza

13. Adjournment 8:17 pm

Minutes approved January 12, 2021

Greg Rice, President

Iva Sousa, Clerk

Stacey Bettencourt, Secretary

3. CONSENT CALENDAR: Action items:

3.2 School Accountability Report Card 2019-2020



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

2019-20 School Accountability Report Card Published During the 2020-21 School Year



Tipton Elementary School District

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

District Governing Board

Greg Rice
President

Iva Sousa
Clerk

John Cardoza
Trustee

Shelley Heeger
Trustee

Fernando Cunha
Trustee

District Administration

Stacey Bettencourt
Superintendent

Stacey Bettencourt
Superintendent

Cherie Solian Ed.D
Principal

Maryann Henry
Business Manager

Fausto Martin
MOT Supervisor

Connie Sanchez
Cafeteria Manager

School Description

Principal's Message

Tipton Elementary School District is the main hub of the community. The school is a safe, caring place for students. The grounds and buildings reflect the pride of ownership of both the students and staff. Technology has been an emphasis for several years — two fully equipped computer labs, 6 iPads in each K-2 classroom, and in all Tk through 8th grade classrooms we have implemented a 1 to 1 Chromebook initiative due to distance learning. 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 and access to prior year reports, 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 the LCAP, see the CDE LCFF webpage 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.

2019-20 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	59
Grade 1	65
Grade 2	50
Grade 3	58
Grade 4	62
Grade 5	70
Grade 6	57
Grade 7	45
Grade 8	76
Total Enrollment	542

2019-20 Student Enrollment by Group

Group	Percent of Total Enrollment
Black or African American	0.6
Asian	0.6
Hispanic or Latino	93
White	4.6
Socioeconomically Disadvantaged	93.4
English Learners	60.9
Students with Disabilities	4.4
Foster Youth	1.5
Homeless	1.1

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	18-19	19-20	20-21
With Full Credential	26	26	23
Without Full Credential	1	1	1
Teaching Outside Subject Area of Competence	0	0	1

Teacher Credentials for Tipton Elementary	18-19	19-20	20-21
With Full Credential	♦	♦	23
Without Full Credential	♦	♦	1
Teaching Outside Subject Area of Competence	♦	♦	1

Teacher Misassignments and Vacant Teacher Positions at Tipton Elementary School

Indicator	18-19	19-20	20-21
Teachers of English Learners	0	0	1
Total Teacher Misassignments*	0	0	1
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 2020-21)

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: 09/2020

Core Curriculum Area	Textbooks and Instructional Materials/Year of Adoption
Reading/Language Arts	<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>
Mathematics	<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>
Science	<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>
History-Social Science	<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)

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month in which data were collected: 11/20/2020

System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Poor	100 wing: light fixtures 105/107, ceiling tile, light fixture cover 106 100 wing /kindergarten: carpet 104, tear on wall by door 110, ceiling tile 108,109 100 wing: light fixtures 105/107, ceiling tile, light fixture cover 106 400 wing restroom: plaster above the urinal 400 wing: Tear on wall left side 404, ceiling tiles needed in 400, 401 and 404. Leaky sink in 400 office 500 wing: 501, 503, 504 & 505 ceiling tiles 600 wing: 601, 602, 607 & 608 ceiling tiles, 700 wing - front office, lounge, work room: Ceiling tiles needed by N/E exit door in main office, hallway and side rooms off of the main office and light bulb in the work room
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
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 18-19	School 19-20	District 18-19	District 19-20	State 18-19	State 19-20
ELA	41	N/A	41	N/A	50	N/A
Math	32	N/A	32	N/A	39	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

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.

CAASPP Test Results in Science for All Students

Grades Five, Eight, and High School

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 18-19	School 19-20	District 18-19	District 19-20	State 18-19	State 19-20
Science	20	N/A	20	N/A	30	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

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 areas of physical education.

2019-20 Percent of Students Meeting Fitness Standards

Grade Level	4 of 6	5 of 6	6 of 6
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019-2020 school year.

**CAASPP Test Results in Science by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

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 2020-21)

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. (Due to Covid-19 all meetings for parents area held through zoom. Volunteers will not be able to help at school during this time.)

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 during the school year are used to help with class parties, field trips, and other co-curricular activities. Due to COVID-19 all class parties, field trips, and other co-curricular activities will be cancelled until further notice.

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 (School Year 2020-2021)

Our School Safety Plan was revised and updated in Fall of 2020 and will be taken to the Board for approval by February 2021. 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

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	1.4	1.5	1.4	1.5	3.5	3.5
Expulsions	0.0	0.2	0.0	0.2	0.1	0.1

Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	0.01	0.01	
Expulsions	0	0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

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 Pupils to Academic Counselor (School Year 2019-2020)

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 2019-2020)

Title	Number of Full-Time Equivalent (FTE)
Counselor (Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	1

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

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20
	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	19	4			24		3		20		3	
1	22		18		19	18			22	1	17	
2	20	10	5		18	15			17	5		9
3	21		15		21	5	10		20	4	10	
4	21	1	17		23		18		21	5	12	
5	26		12		27		12		24	5	12	
6	26		12		15	12			15	27		
Other**									23	1	1	

*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 (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	10	10	10

Based on the analysis of CAASPP data, local assessments, both diagnostic and benchmark, the district will continue to deliver guided reading and a standards-based level-reading on-line 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 also providing voluntary based professional development opportunities for online programs including, but not limited to, RAZ kids, StudySync English Language Development, Nearpod and Google Suite components. 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 2018-19 Teacher and Administrative Salaries

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$53,340	\$46,965
Mid-Range Teacher Salary	\$72,396	\$67,638
Highest Teacher Salary	\$93,041	\$88,785
Average Principal Salary (ES)	\$108,746	\$112,524
Average Principal Salary (MS)		\$117,471
Average Principal Salary (HS)		
Superintendent Salary	\$130,000	\$128,853

Percent of District Budget	District Amount	State Average for Districts In Same Category
Teacher Salaries	31.0	30.0
Administrative Salaries	4.0	6.0

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

FY 2018-19 Expenditures Per Pupil and School Site Teacher Salaries

Level	Total	Restricted	Unrestricted	Average Teacher Salary
School Site	\$12,827	\$3,283	\$9,544	\$78,142
District	N/A	N/A	\$9,544	\$79,925
State	N/A	N/A	\$7,750	\$71,448

Percent Differences	Unrestricted	Average Teacher Salary
School Site/District	0.0	-2.3
School Site/ State	20.7	8.9

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

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 Resource Teacher to support the implementation of a school wide CSS based professional development plan to help increase the achievement of all students. To provide support to our struggling students by designing and implementing a cohesive intervention program throughout the school. To monitor student performance to ensure no student is left behind. To support and improve our community outreach.
- 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).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

4. ADMINISTRATIVE: Action items:

4.1 Relief Subaward Agreement Between Save The Children Federation, INC. And Tipton Elementary School District

**Relief Subaward Agreement
Between
Save The Children Federation, Inc.
And
Tipton Elementary School District**



In accordance with the basic information and terms and conditions listed below Save the Children Federation, Inc. (hereafter referred to as “SCUS”) and Tipton Elementary School District (hereafter referred to as “Sub-recipient” enter into this Subaward Agreement **#999003176** (hereafter referred to as “Agreement”).

BASIC INFORMATION

Duration of Grant:	2 Months	Start Date:	11/1/2020	End Date:	12/31/2020
Organization:	Tipton Elementary School District	Save the Children Federation, Inc.			
Address:	370 North Evans Tipton, CA 93272	800 Corporate Drive, Suite 100 Lexington, KY 40503			
Representative Contact Information:	Stacey Bettencourt Superintendent sbettencourt@tipton.k12.ca.us	Cloe Chambers Deputy Director, California cchambers@savechildren.org			
Finance Contact Information:	Maryann Henry mhenry@tipton.k12.ca.us	Melanie Albers USPA Finance Specialist, CA and AR malbers@savechildren.org			

ATTACHMENTS

1. Attachment 1 – Project/Program Budget
2. Attachment 2 – Save the Children Child Safeguarding Policy
3. Attachment 3 – Save the Children Code of Ethics and Business Conduct
4. Attachment 4 – Save the Children Zero-tolerance Fraud Policy
5. Attachment 5 – Save the Children Social Media Policy

TERMS AND CONDITIONS

1. SCUS hereby grants to Sub-recipient an amount of **\$10000.00** to provide Food Insecurity, Digital Divide, and Learning Resources Support.
2. Beneficiaries: **154 children**
3. Budget and Funding
 - a. Please note that SCUS allows 10% line item flexibility within the total funding amount. This flexibility is allowed, provided that any spending deviations from the approved budget are only for the furtherance of implementation of program plans and not to supplement or supplant the existing or unforeseen costs of any of Sub-recipient’s non-SCUS programs.

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- b. Upon acceptance of this Agreement, SCUS shall make periodic payments to Sub-recipient as detailed in the sections below. Subsequent payments will be issued upon receipt of an acceptable financial report.
 - i. Advance Payments: SCUS will make advance payments to Sub-recipient based on the installment amounts and criteria below. Advances are to total no more than the Sub-recipient’s cash requirements and will consider the balance of unspent funds from previous advances as evidenced by Sub-recipient’s financial report(s). An acceptable balance of funds for the Sub-recipient will be a reasonable amount or no more than 20% of total program funds received to date. Total advances will not exceed 80% of the total subaward amount.

Payment Installment	Payment Amount	Requirements
1 st Advance	80% of total obligated amount	<ul style="list-style-type: none"> • Signed agreement
Final Payment	Reimbursement up to 100% of total obligated amount	<ul style="list-style-type: none"> • Project/program completed • All reports/data submitted • Final financial report • Reimbursement of balance of obligated amount due based on actual, approved, allowable financial reported expenditures within the subaward term.

Initial:
DS
SB
 Stacey Bettencourt, Superintendent

4. Reporting

- a. In order to monitor the financial and programmatic progress under this Agreement, SCUS requires financial reports submitted to all SCUS parties listed in the BASIC INFORMATION section and to communityimpact@savechildren.org, using an in-system financial report. **The expenses included in the financial report may be required to be supported by backup documentation (e.g., receipts or invoices), as well as proof of payment.**
- b. SCUS requires an interim program report due **1/10/2021** to share progress to that point along with a final program report due **3/31/2021** or thirty (30) days following the end of the project (**1/31/2021**) whatever comes sooner. If the project extends beyond March 2021, SCUS will work together with you to adjust final programmatic reporting timeline. The financial report is due thirty (30) days following the end of the project 1/31/2021. This subaward requires programmatic reports using the templates that will

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be sent to you and financial reporting using an in-system report. **The expenses included in the final financial report may be required to be supported by backup documentation (e.g., receipts or invoices), as well as proof of payment.** SCUS holds the right to inquire for additional information to fulfill donor requirements and requests. Reports are to be submitted via email to all SCUS parties listed in the BASIC INFORMATION section and to communityimpact@savechildren.org.

- c. If adjustments to Sub-recipient's accounting of this subaward occur after the end of the subaward period, thus reducing the final financial report, then SCUS requests that the Sub-recipient provided a revised financial report by no later than 30 days of the close of the month in which the adjustment occurred, along with payment to SCUS for the balance of any unspent subaward funds.
5. Any unspent funds are to be refunded within 30 days following the close of the project or on **1/31/2021**. No-cost extension requests require the written approval of SCUS. Any requests for a no-cost extension shall be directed to all SCUS parties identified in the BASIC INFORMATION section, not less than 30 days prior to the Agreement end date.
 6. Limitation of Liability
 - a. The liability of SCUS is limited as it pertains to the following:
 - i. Any third party claims, losses and expenses that may arise from Sub-recipient's negligence, recklessness or intentional act or omission that is related to or in connection with this Agreement;
 - ii. Compensation for the death, disability, or other hazards which may be suffered by the employees, vendors, agents or other representatives of arising from performance in connection with this Agreement; and/or
 - iii. Any expenditure incurred by Sub-recipient in excess of its contribution as specified in this Agreement.
 - b. SCUS has no obligation to provide other or additional support to the Sub-recipient for implementation of the current program or for any other purposes. This provision shall survive the termination of this Agreement.
 7. Representations, Warranties, and Indemnities
 - a. The Sub-recipient represents and warrants that: (i) it is authorized and has the right and ability to undertake the obligations as set forth in this Subaward;(ii) it is properly registered in all jurisdictions as may be required to perform its obligations under this Subaward; (iii) it fully complies with Executive Order 13224 - BLOCKING PROPERTY AND PROHIBITING TRANSACTIONS WITH PERSONS WHO COMMIT, THREATEN TO COMMIT, OR SUPPORT TERRORISM.

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- b. Sub-recipient shall hold harmless and indemnify SCUS and its directors, officers, agents and employees from and against all causes of action, losses, claims, liabilities, damages (including but not limited to costs, reasonable attorneys' fees, and amounts paid in reasonable settlement thereof) which arise or are alleged to arise as a result of the negligent acts, errors or omissions or willful misconduct of Sub-recipient, its directors, officers, agents or employees. Additionally, the Sub-recipient shall indemnify and hold harmless SCUS for and from all costs, risks, delays, losses, damages and other liability incurred by SCUS due to the Sub-recipient's noncompliance with such laws or failure to secure such licenses, permits, and other approvals. This paragraph shall survive the expiration or termination of this Agreement for a period equal to the running of any applicable statute of limitations, including all tolling periods.
- c. Sub-recipient shall not use funds issued under this Agreement to engage in sectarian instruction, worship, prayer, or to proselytize. If the Sub-recipient is a faith-based or religious organization that offers such activities, these activities shall be voluntary for the individuals receiving services and offered separately from the Project/Program Plan.
- d. Sub-recipient shall not use funds issued under this Agreement to lobby any federal, state, or local government official(s) to receive additional funding or influence legislation.

8. Insurance

Sub-recipient agrees that all professional, medical, or other insurance, including, but not limited to, Workers' Compensation and Employer Liability Insurance, Comprehensive or Commercial General Liability Insurance, and/or Comprehensive or Commercial Automobile Liability Insurance, as may be required for the Sub-recipient to perform under this Agreement is the sole responsibility of the Sub-recipient, and as such, the Sub-recipient shall bear any costs for said insurance. Upon reasonable request of SCUS, Sub-recipient shall provide evidence of such insurance.

9. Child Safeguarding Policy

The Sub-recipient has received, read and agrees to comply with SCUS's Child Safeguarding Policy (Attachment 2).


All partner employees must undergo proper vetting including but not limited to, criminal background checks and sexual offender registry search, and partner organizations must use reasonable processes for "clearing" any discrepancy to ensure that employee does not pose a risk to any child or vulnerable adult.

The Child Safeguarding Policy requires all concerns and/or suspected or known policy violations to be reported within 24 hours. All sub-recipients are required to report, via SCUS's internal reporting database, as well as to any external authorities, as required by law. Child Safeguarding Focal Points (CSFPs) are embedded throughout the US to assist sub-recipients in reporting suspected or known violations, as well as to answer and consult on any Child Safeguarding issues within the sub-recipient's program.

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Reports may be filed in name or anonymously in English or Spanish by calling toll-free within the US at 1-844-287-1892. Online submissions can be made at SavetheChildren.EthicsPoint.com. Reports sent via mail must be addressed to: Director, Child Safeguarding, 899 N. Capitol Street, NE, Suite 900, Washington, DC 20002.


Initial: 
Stacey Bettencourt, Superintendent

10. Social Media Policy

The Sub-recipient agrees to abide by the SCUS Social Media Policy (Attachment 5), and all Sub-recipient staff should be informed of this policy.

If you see or hear, something you believe is violation of SCUS's Social Media Policy share your concern by reporting it to your Program Specialist or contact the Ethics Hotline:

Phone toll-free within the US: 1-844-287-1892
Fax: 1-475-999-3293
Web: Savethechildren.ethicspoint.com

Initial: 
Stacey Bettencourt, Superintendent

11. Zero-tolerance Fraud Policy

The Sub-recipient represents that its responsible officer(s) have received and reviewed SCUS' Code of Ethics and Business Conduct (Attachment 3) and SCUS Zero-Tolerance for Fraud, Bribery and Corruption Policy (Attachment 4), and that Sub-recipient will comply with these policies in all activities undertaken pursuant to this Agreement, including, without limitation:

- a. Sub-recipient represents and warrants that it has complied and will comply with all applicable anti-corruption laws.
- b. Sub-recipient shall promptly report to SCUS any credible information or allegation of fraud, bribery, or corruption relating to its work with SCUS:
 - i. Reports may be submitted to the Sub-recipient's key contact(s) at SCUS; or
 - ii. Reports may be made directly to SCUS's Legal Department via hotline@savechildren.org or file an anonymous report:
 - (a) online at <http://SavetheChildren.EthicsPoint.com> or
 - (b) via phone +1 (844) 287-1892 in the United States. If you are outside of the United States and would like to report by phone, go to


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<http://SavetheChildren.EthicsPoint.com> for a full listing of contact numbers by country.


- iii. Sub-recipient shall preserve all documents pertaining to any credible information or allegation of fraud, bribery, or corruption relating to its work with SCUS and shall cooperate fully in any investigation or audit commenced by SCUS or its donors, including making documents, facilities, and personnel available to SCUS or its donors
- c. Sub-recipient shall promptly and fully reimburse SCUS for any losses or penalties arising from any incident of fraud, bribery, or corruption involving their employees or agents and shall hold SCUS harmless from and against any claims, demands or expenses (including attorney's or other professional fees) arising from or relating to Sub-recipient's noncompliance with the terms of the anti-corruption clauses of this Agreement.
- d. SCUS shall have the right to terminate this Agreement with immediate effect, and shall have no further obligation to Sub-recipient if SCUS reasonably believes that Sub-recipient is in noncompliance with the anti-corruption clauses of this Agreement.

All Sub-recipient staff should be informed of this policy.

Initial: 
Stacey Bettencourt, Superintendent

- 12. A completed W-9 is required for this Agreement, as this contribution may require Sub-recipient to complete a Form 1099.
- 13. Please provide a copy of your tax-exempt certificate, if applicable.

Tipton Elementary School District	
Signature:	DocuSigned by:  <small>7385ED317730432...</small> Stacey Bettencourt Superintendent
Date:	12/15/2020

Save the Children Federation, Inc.	
Signature:	DocuSigned by:  <small>C2E2F05F54EE46D...</small> Will Dittmar State Director, CA and WA
Date:	12/14/2020

COVID-19 Fall 2020 Funding Opportunity

Save the Children is committed to supporting partner schools and communities during the COVID-19 pandemic. We recognize that the needs of children and families are ever-changing, and schools and community partners are doing their best to adapt and meet these needs – Save the Children remains a committed partner. This application will serve as an opportunity to receive funding for innovative projects in your community. The funding categories in this round include - food insecurity, digital divide, and learning resources. Please complete the information below to request funding to support your local efforts. Please keep the total application to 6 pages or less.

District Name: Tipton Elementary School

State: CALIFORNIA

Applicant Name: Stacey Bettencourt

Entity Type:

School District Library Church Other Community Based Organization

Contact Information (Phone, Email): 559-752-4213, sbettencourt@tipton.k12.ca.us

of schools in community: One

of students across district (PreK-12): 530 students

Please indicate which categories your proposal will support:

- Food Insecurity
 Digital Divide (technology)
 Learning Resources

Total \$ amount requested: \$10,000

Please complete the appropriate sections below based on the categories of funds requested:

Section A: Food Security Needs (consider needs related to addressing food insecurity throughout the upcoming months, e.g. weekend back pack programs, mobile feeding units, support for meal distribution, etc)

1. Dollar Amount requested: \$7704.61
2. Description of needs: Tipton Elementary School is a single school district in a rural area of Tulare County. Tipton Elementary currently has 530 students that serves TK-8th grade. Tipton Elementary's enrollment consists of 66% English Learners, 93% Socioeconomically Disadvantaged, 1.7% Homeless, 1.3% Foster and 3.9 % Students with Disabilities. 91% of our student qualify for free or reduced meals. TESD has continued to feed the community for children 18 and under since the closure on March 13, 2020 due to COVID-19.
3. Estimated number of children directly benefiting: 104 food baskets: 24 baskets to one family in each grade for TK – 8th grade, 8 TCOE preschool families, 12 baskets for migrant families and 60 baskets for Early Steps families that participate in Tipton, Alpaugh and Farmersville. Approximately 360 students will benefit from the food baskets.
4. Supplies to be purchased: Groceries that include but not limited to meat, vegetables, fruits, dairy products and grains.
5. Plan for implementation: Superintendent along with the ESSS Coordinator, Board Member, and Retired Business Manager will purchase groceries. Food will be unloaded in the district cafeteria and organized for each family. Each family will receive the same staple of groceries. Families will be notified to come and

pick up their food baskets using the circle drive behind TESD’s cafeteria. All safety measures and guidelines will be followed. Food will be delivered to families who do not have transportation. Due to the large quantity of food being purchased, this will take multiple days to shop and deliver food to our families in need.

Section B: Technology Solutions to Address the Rural Digital Divide (consider needs for helping to close the rural digital divide across communities, e.g. equipping mobile units with hot spots, wifi routers on school buses, community-based hot spots, community-based technology check out systems, etc.)

1. Dollar Amount requested: \$90
2. Description of needs: Zoom account to support ESSS Coordinator at Tipton Elementary. This will allow her to have virtual ASQ evaluations, parent meetings, parent child groups and parent child transition groups. TESD has already purchased hotspots for families that need them along with providing a Chromebook for each student in grades Tk-8th grade.
3. Estimated number of children directly benefiting: 50
4. Supplies to be purchased: Zoom account
5. Plan for implementation: The ESSS Coordination will be issued a Zoom account through TESD, which will allow her to support families through distance learning.

Section C: Educational Learning Resources (consider needs for helping children catch up, or avoid falling further behind in their learning, e.g. mobile learning units, learning resource and book distribution, winter learning challenges and resources for use over winter break, etc.)

1. Dollar Amount requested: 2,015.39
2. Description of needs: Learning kits will help provide opportunities for children to continue learning especially over the three-week winter break. Many of our families travel to Mexico during the break and this would allow them to take materials with them to stay engaged with learnings. The learning kits will benefit all children from 24 months to 4 years of age. The kits will help
3. Estimated number of children directly benefiting: 20 children
4. Supplies to be purchased: Preschool backpacks filled with materials such as: 3 month activity calendar, letters, counting bears, nursery rhyme book, measuring tape, magnifiers, student rekenrek, coloring crayons, glue sticks, child scissors, construction paper, ball, and story book. All learning materials will be in English and Spanish.
5. Plan for implementation: The ESSS Coordinator will organize and distribute materials to families by doing a drive through on a planned day. The ESSS Coordinator will contact families in advance so they are aware of when to come and pick up their materials. The learning kits will be used for interactive parent child groups with the ESSS Coordinator.

Project Budget: please provide a detailed budget for this project; line item suggestions have been provided, but can be modified to fit the needs of your request

Budget Line Item	Amount Requested
Staffing	150
Food/Meals	7,704.61
Materials	2,105.39
Transportation	40.00
Total Amount Requested	\$10,000

Project Timeline: please provide a detailed timeline for planning and implementation of this proposed project, beginning in November 2020.

If TESD is granted funds to help our families in need this holiday season we would begin shopping the first week in December for food. The Early Steps Program will be the first to receive food followed by preschool, migrant and one family from each grade at Tipton Elementary. The ESSS Coordinators for Alpaugh and Farmersville will need to come to Tipton to pick up the food for their families. They will create their own schedule for delivering food to their families. The learning kit materials will be ordered as well and would be distributed once all materials have arrived. The planned date for pick up is December 14, 2020.

Please list key community partners that will be supporting the design and implementation of this project:

Tipton Elementary works with our local Kiwanis Club along with United Way to help our families in need during the holiday season. With the help of our local school board member, retired Business Manager, Superintendent and ESSS Coordinator groceries will be purchased and given to families who are in need this holiday season. TESD has a tradition of providing food to our families during Thanksgiving and Christmas. Our families are extremely grateful for the help and support the school provides.

Please list any other funding sources that you are leveraging to support the implementation of this project:

Tipton Elementary uses donations given by United Way, Kiwanis Club, and staff members of Tipton Elementary to provide food to as many families as possible.

With this application, I acknowledge that I will be required to:

1. Adhere to the use of funds, as outlined above
2. Follow suggested protocol for COVID-19 safety measures, including social distancing and other recommended practices, during distribution efforts
3. Submit a completed Fall 2020 Funding Impact Report to Save the Children
4. Submit a financial report from your accounting system outlining expenses for the project
5. Submit photos/videos to Save the Children (Photos/videos that include individuals must be accompanied with Media Consent forms for anyone featured and identifiable)
6. Provide quotes and stories to illustrate the impact these funds have had in supporting local families and children in this time of need

Applicant Name: Stacey Bettencourt

Title: Superintendent

Date: November 13, 2020

Please submit applications to our Community Impact team via email at communityimpact@savechildren.org by **November 13th, 2020**. If you need additional time to complete your application, please email a status update to the email address above.

Award notifications will be made within 1-2 weeks of submission. At the time of notification, you will receive additional information on the reporting process and timeline.



Policies and Procedures Reference No.	CS-01.5
Policy Title	Policy on Child Safeguarding (“Child Safeguarding Policy” or CSP)
Category	Big 9 Policies
Author	National Director of Child Safeguarding
Vice President with Oversight	Vice President, Legal & Risk Management
Approver	Senior Management Team
Purpose and Description	These policies and related procedures describe Save the Children’s commitment to Child Safeguarding. The purpose of the policy is to ensure that Save the Children is safe for children by promoting awareness and mitigating the <i>risk of or actual</i> harm that may come to children by employees, representatives, programming or operations.
Compliance Requirement	<input type="checkbox"/> Statute: <input type="checkbox"/> Regulation: <input checked="" type="checkbox"/> Industry Standards: <input type="checkbox"/> Not Applicable
Audience	<input checked="" type="checkbox"/> SCUS <input checked="" type="checkbox"/> All Head Start <input checked="" type="checkbox"/> SCAN <input checked="" type="checkbox"/> Sub-awardees, partners, vendors, suppliers, consultants and others with whom we provide assets in exchange for services or products (collectively, “Partners”)
Effective date	02/01/2019
Revision date	07/01/2020
Retirement Rationale	N/A

DEFINITION & ACRONYMS

- A. Child or Children¹:** Anyone under 18 years of age.
- B. Child Abuse:** Anything which individuals, institutions or processes do or fail to do which directly or indirectly harms children or damages their prospect of safe and healthy development into adulthood. The main categories of Child Abuse are Physical Abuse, Emotional Abuse, Neglect/Negligent Treatment, Sexual Exploitation & Abuse and Exploitation.
- 1. Physical Abuse:** Non-accidental use of physical force that inadvertently or deliberately causes a risk of or actual injury or suffering to a child. *Physical force* includes but is not limited to hitting, shaking, kicking, pinching, pushing/pulling, grabbing, burning, female genital mutilation, torture, and other physical acts. *Physical injury or suffering* may include but is not limited to bruises, marks, soft tissue swelling, hematomas, fractures, sprains, dislocation, burns, damage to organs, death, permanent disfigurement, and any other non-trivial injury.
 - 2. Emotional Abuse:** Harm to a child’s emotional, intellectual, mental or psychological development. This may occur as an isolated event or on an ongoing basis. Emotional abuse includes but is not limited to any humiliating or degrading treatment (e.g., bad name-calling, threats, yelling/screaming/cursing at, teasing, constant criticism, belittling, persistent shaming, etc.), failure to meet a child’s emotional needs, and rejecting, ignoring, terrorizing, isolating or confining a child.
 - 3. Neglect/Negligent Treatment:** The failure to meet a child’s basic physical and/or psychological needs either deliberately or through negligence. Neglect includes but is not limited to failing to provide adequate food, sufficient or seasonally-appropriate clothing and/or shelter; failing to prevent harm; failing to ensure adequate supervision; failing to ensure access to appropriate medical care or treatment or providing inappropriate medical treatment (e.g., administering medication when not authorized); or failing to provide a safe physical environment (e.g., exposure to violence, unsafe programming location, unsafe sleeping practices, releasing a child to an unauthorized adult, access to weapons or harmful objects, failing to child-proof a space that children will occupy, etc.).
 - 4. Sexual Exploitation & Abuse (SEA):** All forms of sexual violence and coercion, sexual solicitation, manipulation or trickery including incest, early and forced marriage, rape, involvement in or exposure to indecent images/video (aka pornography), sexual slavery/trafficking, and statutory rape. Sexual abuse may include but is not limited to indecent touching or exposure, explicit sexual language towards or about a child and grooming. Sexual abuse does not always involve touching. *Sexual Exploitation* is any actual or attempted abuse of a position of vulnerability, differential power, or trust for sexual purposes including but not limited to profiting monetarily, socially or politically from the sexual exploitation of another. Be aware that technology is a tool sometimes used to sexually exploit a child.

¹ “Child or Children” is not qualified only as a beneficiary child; rather, this term is inclusive of all persons under the age of 18.

The sexual exploitation and abuse of children under the age of 18 is child abuse and a policy violation. It may also constitute a criminal offense, depending upon the age of consent, local laws and customs.²

- **Grooming** is the process in which an adult builds a relationship with a child or the child's caretaker to gain the child's or the caretaker's trust for the purposes of sexually abusing and/or exploiting the child. Grooming typically occurs in phases, and it can happen online or face to face, by a stranger or by someone the child or caretaker knows. Since it is a gradual process, it can sometimes be difficult to detect. Here are a few indicators that an adult may be grooming a child or his/her caretaker:
 - a. Favoring the child over others
 - b. Providing the child with rewards or privileges
 - c. Isolating the child from others
 - d. Expressing interest in a child who is particularly vulnerable or in need of support (e.g., previous abuse of the child by another)
 - e. Befriending the parents or caretakers who are responsible to protect the child
 - f. Providing the child with alcohol or drugs
 - g. Building intimacy (i.e., having inside jokes or telling the child that nobody understands him/her like the groomer does)
 - h. Threatening, blackmailing, intimidating, or scaring a child by saying the groomer will do something to the child's family or friends

5. **Exploitation**³: The actual or attempted abuse of a position of vulnerability, power differential, or trust for the benefit of the individual leveraging their position, power, privilege, or wealth (through enticement, manipulation, coercion or trickery) to engage a child in labor, domestic servitude, forced criminality, soldiering or organ harvesting. Typically, the person(s) exploiting a child does so in order to profit monetarily, socially, or politically. It can happen to one or a group of children, in the community of origin, outside of the community, or internationally. The exploitation of a child may include but is not limited to:
- domestic servitude (e.g., cleaning, childcare, cooking, etc.)
 - forced labor (commonly in factories or agriculture)
 - forced criminal activities such as pickpocketing, begging, transporting drugs, manufacturing drugs, selling pirated merchandise
 - used for benefit fraud
 - forced to become a child soldier or join a gang
- C. Child Data:** Paper or electronic information containing Personally Identifiable Information (PII) collected for our programmatic or operational purposes.
- D. Child Protection:** Child protection is making the world safe for children. It is our programmatic area of work aimed at protecting children from all forms of abuse and exploitation in all regions of the world. Child Protection responses are macro-level in scale and involve holistic approaches

² Sexual Exploitation of anyone under 18 is a violation of this policy. Sexual exploitation of any beneficiary, irrespective of age, is a violation of our Code of Conduct.

³ Exploitation of anyone benefitting from Save the Children programs or activities is a violation of the Code of Conduct.

to meet the social and legal protection needs of children and their families within vulnerable communities.

- E. Child Safeguarding:** The set of policies, procedures and practices that we employ to ensure that Save the Children is a child safe organization. Child Safeguarding is making Save the Children *safe* for children. It involves our collective and individual responsibility and preventative actions to ensure that all children are protected from deliberate or unintentional acts that lead to the *risk of or actual* harm by Save the Children staff, representatives and third parties, who come into contact with children or impact them through our development interventions, humanitarian responses and operations. This includes our direct program implementation, work through partners and management of children’s personal data.
- F. Child Welfare:** Child Welfare is making the community safe for children. It includes claims of child abuse that happen *external* to Save the Children *and/or* that are required by law or local norms to be reported to local authorities, which may include familial, communal or institutional child abuse allegations.
- G. Guest:** Any non-employee, non-representative invited into Save the Children to visit programs or partake in an event or activity sponsored by Save the Children.
- H. Personally Identifiable Information:** Any information that can be used on its own or with other information to identify, contact, or locate a single person or to identify an individual in context.⁴
- I. Public Communication:** Dialogue in the public sphere in order to deliver a message to a specific audience. Speaking events, newspaper editorials, advertisements, email and Social Media are a few forms of public communication.⁵
- J. Representative:** Employees, volunteers, interns, consultants, Board members, Partners and others who work with children on Save the Children’s behalf, visit Save the Children’s programs, or who have access to sensitive information about children in Save the Children’s programs.
- K. Social Media:** Forms of electronic communication/content used to share information, comments, messages, images, video and other content via a Social Network.⁶

Save the Children has zero tolerance for Child Abuse.

⁴ PII definition can be found at:

[https://savechildrenusa.sharepoint.com/lc/Lists/Legal%20Resource%20Index/Attachments/145/Personally%20Identifiable%20Information%20\(PII\)%20Definition.pdf](https://savechildrenusa.sharepoint.com/lc/Lists/Legal%20Resource%20Index/Attachments/145/Personally%20Identifiable%20Information%20(PII)%20Definition.pdf)

⁵ Social Media Policy can be found at:

<https://savechildrenusa.sharepoint.com/hr/policylibrary/Documents/Social%20Media%20Policy.pdf#search=social%20media>

⁶ See Social Media Policy

POLICIES⁷

I. Policy on Commitment to Children

Save the Children is committed to conducting its programs and operations in a manner that is safe for the children it serves and to helping protect the children with whom Save the Children is in contact. All Save the Children representatives are *explicitly prohibited* from engaging in any activity that may result in any kind of Child Abuse. Save the Children's policy to create and proactively maintain an environment that aims to prevent and deter any actions and omissions, whether deliberate or inadvertent, that place children at the risk of any kind of Child Abuse.

All Save the Children Representatives are expected to conduct themselves in a manner consistent with this commitment and obligation. Any violations of this policy will be treated as a serious infraction and will result in disciplinary action being taken, up to and including termination and any other available legal remedy.

In furtherance of this Policy, Save the Children has adopted procedures, described below, to promote:

- a. **Prevention of Child Abuse:** Striving, through awareness, good practice and training, to minimize the risks to children and take positive steps to help protect children who are the subject of any concerns.
- b. **Reporting of Child Abuse:** Ensuring that all Representatives know the steps to take and whom to contact when concerns arise regarding the safeguarding of children.
- c. **Responding to Child Abuse:** Engaging in action that supports and protects children when concerns arise regarding their well-being; supporting those who raise such concerns; investigating, or cooperating with any subsequent investigation; and taking appropriate corrective action to prevent the recurrence of such activity.
- d. **Training to Promote Awareness of Child Safeguarding Obligations:** Ensuring that all Representatives are adequately trained and supported in preventing, reporting and responding to safeguarding concerns; and ensuring that all Representatives are notified of and made aware of the expectation to comply with this Policy.

Save the Children will take all reasonable steps to make the organization safe as it conducts its routine operations, program implementation (via non-emergency direct implementation, emergency and humanitarian responses, recovery and development work), policy and campaigning efforts.

2. Policy to Comply with Applicable Laws and Regulations

It is Save the Children's policy to ensure compliance with host country and local child welfare and protection legislation, or international standards, whichever affords greater protection, and with U.S. law, where applicable. The requirements of this Child Safeguarding Policy are in addition to any other applicable legal requirements, including but not limited to donor requirements.

⁷ SCI's Child Safeguarding Policy can be found at

https://savethechildren1.sharepoint.com/tools/QualityFramework/Documents/SCI_POL_%20Child%20Safeguarding%20Policy.pdf

SCI Key Guidance in Child Safeguarding Documents can be found at

<https://savethechildren1.sharepoint.com/How/People/SCDocuments/Key%20guidance%20in%20child%20safeguarding%20documents.pdf>

3. Policy Regarding Sexual Activity with Children

It is Save the Children's policy that any individual under the age of 18 is a child and is "underage," regardless of the legal age of consent of the country in which s/he lives and/or in which the offense occurs. An underage child cannot legally give informed consent to sexual activity. Sexual activity with a Child with or without their consent will be treated as a serious infraction and will result in disciplinary action being taken, including termination, and the pursuit of any other available legal remedy.

Consensual sexual activity with a child over the legal age of consent of the country in which s/he lives and/or in which the offense occurs, but below 18 years will be treated as a serious infraction and may result in disciplinary action being taken, up to and including termination, and the pursuit of any other available legal remedy.

4. Policy on Accountability of SCUS Management

SCUS Management is committed to taking all appropriate corrective actions. Disciplinary, legal or other applicable actions in response to any violation of the Child Safeguarding Policy will be taken against any individual who has committed a Child Safeguarding violation and/or anyone who knew of such a violation and failed to act or report. SCUS Management will continuously evaluate findings of violations to the Child Safeguarding Policy to identify and address gaps and/or weaknesses in applicable policies, procedures and protocols.

5. Policy on Confidentiality in Child Safeguarding Matters

SCUS has a duty to manage sensitive information in a manner that is respectful, professional and that complies with the applicable law. Staff must keep all information about any suspected or reported incidents strictly confidential, and must divulge only that information to an SCUS Local or National Child Safeguarding Focal Point⁸ (CSFP, identified on SaveNet) or SCI⁹ (identified on OneNet), Legal Department, Human Resources team and/or any other senior staff directly involved in the investigation, except as may be required by law. (In the case of incidents abroad/overseas, the relevant Country Office Director may be privy to such information.)

⁸ The National Child Safeguarding Focal Point and National Director of Child Safeguarding are synonymous and interchangeable throughout this Policy. <https://savechildrenusa.sharepoint.com/lc/Pages/Child-Safeguarding-Focal-Point.aspx>

⁹ Found on the left-hand menu on an excel spreadsheet. <https://savethechildrenl.sharepoint.com/how/childsafeguarding/>

PROCEDURES

I	<p>Prevention of Child Safeguarding Incidents</p> <p>Department- and program-specific guidance for the prevention of safeguarding violations is located in the Annex of this policy.</p> <p style="text-align: center;">A. <u>Mitigating Child Safeguarding Risks in Project Planning and Implementation</u></p> <ol style="list-style-type: none"> 1. Risk Assessments will be conducted for all programming and activities involving children or those having a direct impact on children. All programs <i>from design until exit</i> will be evaluated to ensure it meets the standards for safeguarding children. In addition to programming, other activities carried out by Save the Children, contractors or partners may include but are not limited to research, advocacy, media campaigns and events (involving child travel and/or child participation). 2. Where possible and practical, the “Two-Adult Rule,” wherein two or more adults supervise all activities where children are involved and are present at all times, shall be followed.¹⁰ 3. Representatives must never: <ul style="list-style-type: none"> • act in ways that may be abusive or place Children at risk of abuse; • hit, physically assault or physically abuse Children <i>or</i> threaten to do so; • engage in behaviors that are physically inappropriate or sexually provocative; • engage in sexual activity or have a sexual relationship with anyone under the age of 18 years irrespective of the age of majority/consent or local custom;¹¹ • stay alone overnight with one or more Children benefitting from Save the Children programs who are not part of their family, whether in their house, project premises or elsewhere; • have a Child beneficiary, who is not a part of their family, stay overnight at their home; • sleep in the same bed as a Child beneficiary or sleep in the same room as a Child beneficiary, who is not a part of the their family; • invite Children to stay overnight in a compound, hotel or other accommodations, domestically or internationally, with a non-relative Save the Children representative¹²; • exchange personal contact information or ask for Children’s personal information; • develop relationships with Children which could in any way be deemed exploitative or abusive; • use language, make suggestions or offer advice to Children which is inappropriate, offensive or abusive; • do things for Child beneficiaries of a personal nature that they can do themselves (e.g., toileting, dressing, feeding, washing, etc.); • condone or participate in behavior of Children which is unsafe or illegal;
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¹⁰ Two-Adult Rule must be used because it: (1) significantly reduces the risk of an incident of abuse; (2) protects against false accusations; (3) reduces liability and a possible claim of negligence; and (4) offers additional help if there is an accident or emergency.

¹¹ Mistaken belief in the age of a child is not a defense.

¹² Child-beneficiaries may attend Save the Children events hosted in hotels. Children traveling with Save the Children must be given reasonable accommodations that abide by this policy.

- act in ways that shame, humiliate, belittle or degrade Children, or otherwise perpetrate any form of emotional abuse;
- discriminate against, show unfair preferential or differential treatment towards particular Child beneficiaries to the exclusion of others;
- ask to meet Children away from other adults or spend excessive time alone with Child beneficiaries away from others in a manner which could be interpreted as inappropriate; and/or
- expose Child beneficiaries to inappropriate images, films, music and websites including mature content, indecent images (pornography) and violence.

This is not an exhaustive or exclusive list. Representatives must, at all times, avoid actions that could be construed to constitute poor practice or potentially abusive behavior. Representatives must never place themselves in a position where they are made vulnerable to allegations of misconduct.

B. Safe Recruitment

Safe Recruitment means using recruitment processes that help keep children safe, including robust safety checking. Save the Children will only recruit representatives who are suited to work with children. Strict child safe recruitment practices apply to all candidates, which include but are not limited to confirming the candidate's identity, obtaining references, conducting interviews and completing a Background Record Check (BRC) to include criminal and sexual offender database searches.

C. Background Record Checks - Any exception to the BRC process must be approved by the General Counsel.

i. Staff, Interns, Volunteers, Fellows, Trustees & Consultants

Save the Children shall conduct **background record checks (BRCs)** on all Save the Children Staff, Interns, Volunteers, Fellows, Trustees & Consultants. To appropriately screen for Child Safeguarding indicators, BRCs must minimally include comprehensive criminal and sexual offender histories. Any BRC discrepancies must be reviewed by the National Director of Child Safeguarding and cleared by the General Counsel prior to any direct contact between the individual and children or their data.

ii. Other Representatives & Visitors

Save the Children shall conduct a BRC for all Representatives (e.g., donors, sponsors, site visitors, invited guests, etc.) prior to the individual's contact with children or child data and/or as it deems appropriate and permitted by law. In the alternative, non-employee Representatives may provide a letter from his/her employer identifying that: (a) a comprehensive BRC for criminal and sexual offender histories has been conducted; (b) date of last BRC; (c) there is no history of a criminal or sexual nature; and (d) there are no known concerns indicating that the individual would pose a risk to children or vulnerable adults. **(Letter template, Annex VII)**

BRCs are screening tools and are not intended to replace or remove other processes and procedures designed to keep children in our programs safe. All Save the Children staff must continue to ensure proper supervision, as outlined in this policy.

	<p style="text-align: center;">iii. Journalists, Celebrities & Talent</p> <p>Save the Children works with journalists, celebrities & talent to promote and make visible the programs we implement across the globe. Protecting children from harm is paramount to successfully and safely delivering programs. Understanding the unique challenges for vetting journalists, celebrities and talent, the following protocol will be exercised without exception:</p> <ol style="list-style-type: none"> 1. Child Safeguarding phone briefing¹³ 2. Risk Assessment 3. Active Supervision within the program 4. Talent Vetting Template¹⁴ <p style="text-align: center;">D. Policy Acknowledgements and Verbal Briefings</p> <p>All site and program visitors must receive and review the Child Safeguarding (short form) and sign the accompanying acknowledgement form prior to contact with Children or Child Data. On the ground, representatives and visitors will receive a verbal briefing on Child Safeguarding, for which the visit lead will be responsible. Verification of briefings will be sent to CSQuestions@savechildren.org. (See <u>Verbal Briefing, Annex IV</u>)</p> <p style="text-align: center;">E. Active Supervision of Representatives and Visitors in the Field</p> <p>The visit lead is responsible to ensure that all visitors are appropriately supervised during any contact with Children or Child Data and that behavior complies with this Policy. (See Annex III for guidance on supervising visitors.) All SCUS Staff hosting or leading visitors will understand how to safely and appropriately intervene if the Child(ren) are believed to be at risk or harmed by a visitor.</p>
2	<p>Reporting of Child Safeguarding Incidents</p> <p>All Representatives shall know the steps to take and whom to contact when concerns arise regarding the safety of children. Failure to report a concern, reasonable suspicion or knowledge of misconduct in accordance with this Policy will be treated as a serious infraction and may result in disciplinary action.</p> <p style="text-align: center;"><i>If a child is in imminent danger, call 9-1-1 or the local authorities immediately.</i></p> <p>All Head Start program visitors must wear a badge indicating that they have been properly vetted and have permission to be on site/at the program.</p> <p>Reporting Specifics</p> <p><u>Mandated Reporters</u> (Note: All Head Start and Early Head Start staff are Mandated Reporters)</p> <p>“Mandated Reporters” are required by US law to report all Child Abuse concerns to the appropriate local authority. Each state has its own definition of “Mandated Reporter,” reporting requirements and reporting hotline. Individuals designated as “Mandated Reporters” typically have frequent contact with children and may include:</p> <ul style="list-style-type: none"> • Social Workers

¹³ 1-3 are the processes for Media and Journalists and are managed by Media, Communications and Fundraising (MCF)

¹⁴ Celebrity and Talent Acquisition are responsible for completing this tool

- Child care providers, teachers, principals, and other school personnel
- Physicians, nurses and other health care workers
- Entities that provide organized activities for children (e.g., camps, youth center, rec centers)

If a Child Safeguarding Policy violation is suspected or known, please note that there may be a dual reporting requirement - local authorities and the Save the Children reporting system. Not all policy violations will be reportable to local authorities (e.g., failure to use the Two-Adult Rule) and the local Child Safeguarding Focal Point or National Child Safeguarding Focal Point should be contacted if additional support or instruction is needed.

A. All SCUS Staff & Representatives

All reports of suspected or known violations to this Policy must be submitted via EthicsPoint/NavEx within 24-hours of occurrence or upon learning of the violation. For overseas reporting requirements, please refer to **section C** below (“Staff Overseas”). All Representatives covered by this Policy may report the concern:

- i. to their direct supervisor (if an SCUS employee);
- ii. to the local or National Child Safeguarding Focal Point;
- iii. directly to EthicsPoint/NavEx anonymously or in name.

The report always should include:

- Date, time and location of the incident;
- Nature of what happened;
- Relevant actions that are happening at the time of the report to keep the Child(ren) safe; and
- Any immediate help or actions required

Head Start and other school staff (via direct implementation or partner programs) must record the date that the concern was reported to Licensing, OHS regional offices and/or state and local authorities as applicable.

A suspected or known Child Safeguarding violation can be reported anonymously or in name online at **SavetheChildren.EthicsPoint.com** or via phone **844-287-1892** (in the US). If you are outside of the US and would like to report by phone, go to SavetheChildren.EthicsPoint.com for a full listing of contact numbers by country. The US hotline processes reports in English and Spanish.

B. Manager Responsibilities

Any manager or local Child Safeguarding Focal Point who has knowledge of or receives a report of a known or suspected violation of this Policy **must** report it immediately by filing a report online at SavetheChildren.EthicsPoint.com.

C. Staff Overseas

As an SCUS Representative, when **traveling or working** overseas in SCI offices, suspected or known allegations of Child Abuse must be reported to *both* SCI and SCUS.

	<p>Secondes and SCI Representatives must report all concerns and/or suspected or known Child Safeguarding violations alleged to have occurred in SCI Country Offices to Datix¹⁵ within 24 hours of its occurrence or knowledge of the incident.</p> <p>D. <u>Reporting to Senior Management Team at SCUS</u></p> <p>On a quarterly basis, the General Counsel and National Director of Child Safeguarding shall report aggregated incident data to the Senior Management Team (SMT), and the General Counsel shall report such data at a minimum annually to the designated trustees on the Board of Trustees. The General Counsel or the National Director of Child Safeguarding shall immediately report all exceptional cases, as defined below in 3(C), to appropriate members of the SMT and the designated trustee on the Board of Directors.¹⁶</p>
<p>3</p>	<p><u>Responding to Child Safeguarding Incidents</u></p> <p>A. <u>Child Safeguarding Focal Points</u></p> <p>SCUS shall establish and maintain local Child Safeguarding Focal Points (CSFPs) to support direct implementation, emergency domestic responses and partner programming. An integral part of the SCUS framework, CSFPs are Save the Children employees trained and appointed to support programs and operations in our continued effort to ensure that Save the Children is safe for the Children. Their responsibilities include:</p> <ul style="list-style-type: none"> • Be the first point of contact for Child Safeguarding concerns raised by members of staff and other SCUS representatives; • Liaise with the national team on employee-related Child Safeguarding issues prior to initiation of any action or inquiry into the incident at the local level; • Support staff during the investigation process; • Provide basic advice & guidance on Child Safeguarding concerns; • Conduct and/or facilitate staff training on Child Safeguarding with support from the National Child Safeguarding Focal Point; • Provide consultation on <i>child welfare</i> issues by helping members of staff to identify issues of abuse and neglect and how to report to the local authorities; and • Ensure that suspected or known Child Safeguarding violations are reported via EthicsPoint and any other accompanying reports (i.e., child protective services, licensing, OHS) are filed. <p>CSFPs are available to receive Child Safeguarding reports and provide overall support to the wider implementation of policies and procedures to safeguard children, namely the Child Safeguarding Policy and other related policies and documents such as the Code of Conduct and Reporting Grievances Policy.</p> <p>A list of the local and National Child Safeguarding Focal Points can be found on SaveNet (Operations → Child Safeguarding → Resource Page → Child Safeguarding Focal Point).¹⁷</p>

¹⁵ Datix is an online system, and all SCI and Member staff have access to it. The link to Datix can be found on the right hand menu at <https://savethechildren1.sharepoint.com/how/childsafeguarding/>. If the online system is not working, there is an offline form that must be completed and submitted within 24 hours of the alleged incident.

¹⁶ While the process for SCI reporting is not explicit in the current policy, SCI has begun to report quarterly to its Board. The SCI policy addresses escalation of “serious child safeguarding cases” to the SCI Board on page 8 of its policy.

https://savethechildren1.sharepoint.com/tools/QualityFramework/Documents/SCI_POL_%20Child%20Safeguarding%20Policy.pdf

¹⁷ **SCUS** Child Safeguarding Focal Points can be found at <https://savechildrenusa.sharepoint.com/lc/Pages/Child-Safeguarding-Focal-Point.aspx>

SCI Child Safeguarding Focal Points can be found on the left-hand menu at <https://savethechildren1.sharepoint.com/how/childsafeguarding/>

B. Investigating and Follow-up of Child Safeguarding Allegations

SCUS takes every allegation of a violation of our Child Safeguarding Policy seriously. The National Director of Child Safeguarding is responsible to ensure all credible allegations are investigated, logged and tracked in the reporting database.

The National Director of Child Safeguarding or designee is accountable for conducting investigations, interviewing all involved SCUS personnel and making recommendations that will inform the necessary corrective actions and/or remedial measures.¹⁸ During the investigation process, reasonable efforts should be made to contact the caretaker of the Child(ren) identified in the report or known to be put at risk of or actually harmed within our programs. Whenever possible, the Child(ren) should be interviewed and such interviews conducted by a skilled and trained child interviewer.

Representatives covered by this policy must cooperate fully with any investigation or inquiry by SCUS and preserve all records relating to any alleged violation of this Child Safeguarding Policy. Although we cannot guarantee confidentiality, the reported concerns will remain confidential to the extent possible.

1. Initial Assessment: Upon receipt of a report, an initial screening will be conducted by the National Director of Child Safeguarding. A full account of the matter, any immediate personnel action and all documentation will be recorded in EthicsPoint/NavEx.
2. The designated personnel with investigative capacity will develop a Terms of Reference for the internal investigation and conduct it in accordance with the Investigation Workflow Process.
3. Reporting to Applicable Authorities: **In the US**, referrals must be made to Child Protective Services (CPS) or the police as soon as possible, but no later than 24 hours of the incident. Be advised that nearly all U.S. states impose penalties in the form of **fin**es or **imprisonment** for a **Mandated Reporter** who fails to timely report suspected or known child abuse, including physical, sexual and emotional abuse, neglect and/or maltreatment.

If the incident happens abroad, then it will be the responsibility of SCI to determine a path for investigation¹⁹, which may be done in partnership with SCUS. In addition, the relevant authorities in that location must be informed so that the appropriate response can be launched in accordance with local procedures. Irrespective of the local outcome or response, Save the Children staff must report (verbally and in writing) to a senior staff member at the organization/project where they are working or via the established reporting system.

¹⁸ Corrective actions or remedial measures may involve Human Resources, who are responsible for using the facts from the investigation to determine any necessary personnel action. Child Safeguarding recommendations will also be made relative to training, coaching or program implementation issues (e.g., processes, procedures).

¹⁹ See SCI's guidance on **Reporting, Response & Case Management Procedures and Investigation Procedures**. (Not yet posted to OneNet)

	<p>C. <u>Investigation in Exceptional Cases</u></p> <p>In cases where the allegations are likely to result in serious harm to a Child, reputational injury, or other exceptional cases (collectively, “Exceptional Cases”), the National Director of Child Safeguarding shall consult with the General Counsel and others within the Senior Management Team, as appropriate, on how the investigation should proceed, including to determine whether SCUS should retain an external party to investigate the allegations.</p> <p>D. <u>Documentation</u></p> <p>All individuals with documents pertaining to an investigation will ensure that such documents are preserved and have been provided to the lead internal investigator or National Director of Child Safeguarding for upload to EthicsPoint/NavEx.²⁰ Representatives must not forward <i>any</i> sensitive information to personal email accounts or add non-Save the Children email accounts to emails containing information about possible Child Safeguarding violations, Child Data or personnel information. Any documents shared with external parties or stakeholders must be approved by the General Counsel via the National Director of Child Safeguarding.</p> <p>All conversations pertaining to the investigation will be properly documented and provided to the lead internal investigator or National Director of Child Safeguarding.</p> <p>A final report will be completed for all incidents that have been investigated and uploaded to EthicsPoint/NavEx. Reports shall include the findings and Child Safeguarding recommendations (e.g., processes, procedures and/or personnel actions) for Human Resources review and determine corrective or personnel actions.</p>
<p>4</p>	<p><u>Training to Promote Awareness of Child Safeguarding Obligations</u></p> <p>All SCUS staff must undertake an initial training on the Child Safeguarding Policy within the first three months (90 days) after induction to SCUS and must take refresher trainings every two years.</p> <p>Head Start employees and other staff who are directly implementing programs are also required to take any state required Mandated Reporter training.</p> <p>Managers at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy and are given trainings as described above.</p> <p>Other required training will depend as it relates to job specific responsibilities.</p>
<p>5</p>	<p><u>Agreements with Partners</u></p> <p>All agreements with Partners must include the requirements of this Policy, including a provision in which the Partner agrees to comply with this Policy (subject to the Exception Approval Procedure contained herein).</p>

²⁰ Sensitive documents shall be sent with the label of “confidential” via the internal email system only. Whenever possible, documents should be password protected, and the recipient should receive the password in a separate email.

	<p>All partner agreements must include language about proper vetting of employees, including criminal background checks and sexual offender registry search, and ensure that any processes for “clearing” a discrepancy does not place any Child or vulnerable adult at risk of harm or injury.</p> <p>All Partners are responsible for reporting any suspected or known violations of this Policy as outlined above.</p> <p>All Partners will conduct a Risk Assessment to ensure programming is safe for children. Partners will ensure its staff members have been vetted via safe recruiting practices.</p> <p>Partners receiving funds from donors with relevant requirements must comply with those child safeguarding requirements.</p>
6	<p><u>Communications Materials (interviews, photography and filming)</u></p> <p>Any communications materials that include images of or information about children are subject to the Communications Guidelines attached as Annex I and included as part of this Policy.</p>
7	<p><u>Guests on Site, Program or Project Visits</u></p> <p>All Representatives of Save the Children on project visits involving children are subject to the Program Visit Child Safeguarding Guidelines attached as Annex II and included as part of this Policy. As a condition to the visit, all Representatives visiting projects involving Children in Save the Children programs are required to sign the Child Safeguarding Policy Acknowledgement attached as Annex VI prior to the visit. Once at the project, there shall be a <u>verbal briefing (Annex IV)</u> made to the guests regarding safe conduct.</p>
8	<p><u>Research and Monitoring, Evaluation, Assessment & Learning (MEAL)</u></p> <p>All research and MEAL activities require an ethical review in accordance with the law, donor requirements and/or ethical standards. The review process will ensure compliance with this Policy.</p>
9	<p><u>Social Media and Child Safeguarding</u></p> <p>As a representative of SCUS, please be mindful when using your personal social media accounts. Remember, the Child Safeguarding Policy and Code of Conduct applies to your personal and professional lives, and all use of social media should be governed by the principles of respecting and protecting Children. To ensure that Children are safe and represented with dignity and care, the following guidance has been developed:</p> <ol style="list-style-type: none"> a. Sensitive, Confidential or Internal Communications about Children: Discussing or sharing, via Public Communication²¹, any sensitive, confidential or internal matters concerning Children, their data or Child Safeguarding violations is strictly prohibited. b. Use of Social Media: It is not acceptable for Representatives to accept or make friend requests from/to any beneficiary who is a Child and/or has been or continues to be a recipient of services through Save the Children. Similarly, making contact with a Child’s caretaker or guardian for purposes of connecting with a Child for reasons unrelated to Save the Children is not allowed.

²¹ As defined by the Social Media Policy

Always exercise caution and professional judgment when communicating with an unknown social media request or a person you have reason to believe is under the age of 18.

- c. **Following Children via Social Media:** Where profiles are often public, you may want to follow a Child due to her/his public persona or relevancy to your work. This is acceptable as long as you have undertaken due diligence to ensure that this is appropriate and in alignment with this Policy and the Code of Conduct.
- d. **Communicating with Children:** If part or all of your work includes communicating with Children, this must be done via professional channels such as your work email address or an official social media account. Personal social media should never be used to conduct work activities, especially as it relates to communications with Children. If you have had an occasion to communicate with a Child through anything other than a Save the Children account, your line manager must be informed and alternative means of communication arranged.
- e. **Public Profile:** If your social media are in public settings, always remember that any content you generate can be viewed by anyone, including Children.
- f. **Child Beneficiary Sends a Social Media Request:** If a Child contacts you or sends a social media request to your personal account, consult with your line manager for guidance and direction on how to proceed.
- g. **Posts and Blogging:** If your social media or blogs are public and accessible to Children, specifically beneficiaries through Save the Children, you should be cautious with the information that you are sharing about yourself and loved ones, including images of your friends, family and Children (whether a beneficiary or not), and exercise caution and good judgment when posting pictures or videos of Children.

If your blog is public and content contained therein refers to work that is performed on behalf or because of your association with Save the Children, you are responsible for adhering to this Policy. Photos, video, artwork or stories of beneficiary Children that have not been obtained with proper consent and for purposes of Save the Children business cannot be used for personal accounts without permission from Media and Communications. After approval, any photo, video, artwork or story referring to Children in Save the Children programs must adhere to the Communications Guidelines in **Annex I** of this Policy.

The use of personal cell phones or other personal recording devices must not be used in Save the Children programming or operational spaces where children are present. Official Save the Children mobile devices or media equipment should be used for photography and/or filming.

If you see any inappropriate or indecent content, communication, images or video of Children online, please report this immediately to the social media's reporting system. If you believe that any inappropriate or indecent content is connected to or implies a connection to Save the

	<p>Children, you must immediately report this to your direct manager or National Director of Child Safeguarding within one (1) business day.</p> <p>All Representatives are required to report any suspected or known social media violations in the same manner as any other Child Safeguarding Policy violation. You are not expected to provide evidence or proof but any that you may have should be included in your report. You are not to investigate the concern; however, you may take whatever action is necessary to ensure the safety of Children involved.</p>
10	<p><u>Child Data</u></p> <p>All Representatives are expected to comply with the processes for collecting, storing, transmitting and destroying Child Data or PII. Information about Child Data Protection and PII can be found on the Child Safeguarding SaveNet page.</p>
11	<p><u>Children with Different Abilities or Disabilities</u></p> <p>Children with different abilities or disabilities are at an increased risk of abuse. Where children with special needs benefit from our programs, we must make all necessary accommodations to ensure their inclusion and safety. To promote the best delivery of services to children with different abilities or disabilities, please:</p> <ul style="list-style-type: none"> • Consult with the child to better understand his/her needs. • Consult with parents/caretakers to better understand the needs of the child, as well as any limitations to activities offered. • Be aware of attitudes that the child, his/her family, the community and other children in the program/activity may have towards the child with special needs and encourage inclusion and participation to the full extent possible. <p>Programs and activities shall be designed to be inclusive and mindful of children with unique or special needs. For children whose different abilities or disabilities may not be visible or patent, staff shall make reasonable efforts to adjust program activities to promote inclusion and offer alternative activities in which all children can join. The validity of a special need must never be questioned or dismissed.</p>
12	<p><u>Child Participation and Inclusion</u></p> <p>To promote the safety, inclusion and equitable participation of all children irrespective of their abilities, racial heritage, tribal affiliations, religious beliefs, languages, gender or gender association, LGBTI+ identity and/or medical/physical conditions, all programs and activities shall be assessed to ensure consideration of such factors from its inception through delivery. The aforementioned factors are not an exhaustive list. These aspects must be included in the Monitoring and Evaluation frameworks for such activities.</p>
13	<p><u>Budgeting</u></p> <p>The cost of implementing the standards associated with this Child Safeguarding Policy must be reflected in all operational plans, budgets and funding proposals.</p>

TRAINING REQUIREMENTS

Training Course	Frequency	Training moment
Child Safeguarding Policy Foundations Training	Upon induction, and then every two years	Within 45 days of induction

MONITORING MECHANISMS

What are you monitoring?	Data source	Action Owner	Escalation levels	Frequency
Relevant Trainings	Human Resources training tracker	Human Resources	Vice President who has oversight of the policies and procedures manuals.	Annual

EXCEPTION APPROVAL PROCEDURE

Procedure/ Action	Action Owner
Exceptions to this policy requires written approval by the Vice President & General Counsel	Person seeking exception to policy
File and retain exception approval	Vice President & General Counsel

VERSION CONTROL

Version number	Version Date	Revisions made
CS-01.5	February 1, 2019	Revision of existing Child Safeguarding Policy
CS-01.4	April 12, 2017	Updated Format
CS-01.3	July 25, 2016	Revision of existing Child Safety Policy

ANNEX I

COMMUNICATIONS GUIDELINES

Guidelines for Ethical Reporting about Children

We have a responsibility to the children we represent to tell their stories in a responsible and ethical manner. The child's best interest should always be our primary consideration. We work with some of the world's most vulnerable children and communities. We want people to be motivated to support Save the Children's work. To do this, we need to show the injustice children face in a way that creates an emotional response and compels people to act to make the world a better place for children. In doing so, we *must* respect the dignity and humanity of the children we serve and we must not exploit their situation in order to raise funds or attract attention for our cause.

Children and youth have all the rights of adults. In addition, they have the right to be protected from harm. Reporting on children and youth carries this added dimension and restriction, especially in the current era when it is nearly impossible to limit a story's reach. This document is meant to support the best intentions of ethical reporting – serving the public's interest for truth without compromising the rights of children.

In some instances, the act of reporting on children places them or other children at risk of exploitation, retribution or stigmatization. When in doubt, we must err on the side of caution and ensure the right of the child to be protected from harm.

Guidelines for Interviewing Children

- 1) Do no harm to any child. Avoid questions, attitudes or comments that are judgmental or insensitive to cultural values, that place a child in danger or expose a child to humiliation, or that reactivate a child's pain and grief from traumatic events.
- 2) Ensure that the child and guardian know they are talking with a reporter. Explain the purpose of the interview and its intended use.
- 3) Assess any potential risks to the child or children, including:
 - a) Reprisals;
 - b) Stigmatization, rejection or attacks by family or communities;
 - c) Legal prosecution; and/or
 - d) Misguided or malicious attempts by outsiders to "rescue" the child from a difficult situation.
- 4) No staging: Do not ask children to tell a story or take an action that is not part of their own history. Do not ask children to promote products contributed by corporate supporters.
- 5) Obtain permission from the child and the child's guardian for all interviews, videotaping and, when possible, documentary photographs. When possible and appropriate, this permission should be in writing. Permission must be obtained under circumstances that ensure the child and guardian are

not coerced in any way and understand they are part of a story that might be disseminated locally and globally. This is usually ensured only if the permission is obtained in the child's language and if the decision is made in consultation with an adult the child trusts.

- 6) Pay attention to where and how the child is interviewed. Limit the number of interviewers and photographers. Try to make certain that a child is comfortable and able to tell her/his story without outside pressure, including pressure from the interviewer. In film, video and radio interviews, consider what the choice of visual or audio background might imply about the child, her/his life and the story. Ensure that the child will not be endangered or adversely affected by showing her/his home, community or general whereabouts.
- 7) If a child discloses bad practice during an interview (such as abuse, criminal activity or a violation of any Save the Children policy), the person carrying out the interview should know the local procedures for reporting this. Staff should also be familiar with Save the Children's Child Safeguarding Policy.
- 8) No payments or any other forms of compensation are to be provided to children or parents in exchange for their interview, photo or consent.

Guidelines for Reporting on Children (Including Solicitation Materials)

- 1) Do not further stigmatize any child. Avoid categorizations or descriptions that expose a child to negative reprisals – including additional physical or psychological harm, or to lifelong abuse, discrimination or rejection by their local communities.
- 2) Always provide an accurate context for the child's story or image.
- 3) Do not give any information that could lead to a child being identified or traced. For example, if the child is from a small village, it might be easy for the child to be identified by another villager. Provide the region or district where the child lives, rather than naming the village. Do not name the school the child attends. Use first names only.
- 4) **Always change the name and obscure the visual identity** of any child who is identified as:
 - a) A victim of sexual abuse or exploitation;
 - b) A perpetrator of physical or sexual abuse;
 - c) Charged or convicted of a crime;
 - d) A current or former child combatant;
 - e) HIV positive, living with AIDS or has died from AIDS, unless the child, a parent or a guardian gives fully informed consent; or
 - f) Any child who does not wish to be named and identifiable, or whose parent/guardian does not wish the child to be named and identifiable.

- 5) **Always change the name and consider obscuring the visual identity** of a child identified as:
 - a) An asylum seeker, refugee or internally displaced person; and/or
 - b) Orphaned, abandoned or separated from parents/guardians.²²

- 6) **Do not change a child's identity when it is important to the child and the story.** In certain cases, using a child's identity – name and/or recognizable image – is in the child's best interest; however, when a child's identity is used, s/he must still be protected against harm and supported through any stigmatization or reprisals. Some examples of these special cases are:
 - a) When a child initiates contact with the reporter, wanting to exercise her/his right to freedom of expression and to have her/his opinion heard;
 - b) When a child is part of a sustained program of activism or social mobilization and wants to be so identified;
 - c) When a child is engaged in a psychosocial program and is claiming her/his name and identity as a part of healthy development; and/or
 - d) When a child has died and the parent/guardian wants the child's name to be used in order to raise awareness of a problem or change policy.

- 7) When changing a child's name to protect their identity, ask them at the time of the interview what name they would prefer to be used. If the child does not state a preference for a certain name, work with someone from the community to select a name that is culturally appropriate given the child's gender, ethnicity, religious background, etc. Whenever possible, choose a name that is short and easily pronounced or understood by an audience that may be unfamiliar with the child's culture.

- 8) Confirm the accuracy of what the child has to say, either with other children or an adult, preferably with both.

- 9) When in doubt about whether a child is at risk, report on the general situation for children rather than on an individual child, no matter how newsworthy the story.

- 10) Do not invent a tragic future the child may face "if we don't help." If the child's image or story are to be used in this way, the child and parent or guardian must see the creative treatment and give additional consent.

Guidelines for Use of Videos and Photos including Children

Quality Indicator Definitions

²² In the case of orphans, please be sure to mention when they are in the care of relatives or guardians.

- **Clarity:** Please take clear photos and videos, test sound quality and write conversationally while remaining grammatically correct.
- **Composition:** Videos, stories and images should convey a story with a clear beginning, middle and end or imagery that conveys emotion or action.
- **Context:** Include setting or background for the story or reference that references Save the Children's work. Describe the problem we are trying to solve or the solution to a problem (e.g., feeding a hungry child or distributing books at a library).
- **Compelling:** Take pictures and videos that would make you want to stop what you are doing and take action.

Compliance Indicator - Protection:

- **Coverage/Clothing:** Children must not be photographed, filmed or otherwise pictorially represented in any state of undress. Genitalia and breasts must not be exposed with very strict discretion around shirtless children to ensure the child's image does not serve as fodder for pedophiles or potential wrongdoers.
- **Dignity:** Does the image, video or story present the child in a state or quality of being worthy of honor or respect? Is the subject portrayed as a helpless victim or as a brave survivor contributing to his/her own success?
- **Care:** Children in grave health or dangerous situations are not to be depicted without care (e.g. a baby alone and crying; under attack, severe acute malnutrition, fresh wounds or extreme physical trauma, etc.).
- **Releases:** Releases are required, and may be obtained verbally in case of emergencies. Releases include informing the child and her/his guardian *in their preferred language* of the intended use of the photo, film or story and protecting the identity of high-risk children such as those in conflict settings, exploited workers, former slaves and those affected by deadly infectious diseases including HIV/ AIDS and Ebola.

ANNEX II

PROGRAM VISIT CHILD SAFEGUARDING GUIDELINES

Standards & Procedures for Child Safeguarding and Site Visits:

I.1 Uphold the agency Child Safeguarding Policy standards through background checks, policy review, signed policy acknowledgements, verbal briefings, and general application to all Save the Children site visitors. Examples of visitors include staff, interns, consultants, volunteers, vendors, policymakers, talent, corporate or foundation partners, board members, etc.

Procedure before Site Visit:

- Prior to any contact with children, the Save the Children organizer of the site visit will provide expectations for site visits to the visitor(s).
- The organizer of the site visit will provide a copy of Save the Children's Child Safeguarding Policy (CSP) to the site visitor(s) prior to visit. Save the Children visitor(s) must review the policy and return a signed CSP acknowledgement to the organizer of the site visit.
- The organizer will scan and send the forms to CSQuestions@savechildren.org.
- Signed copies of CSP acknowledgements, per standard SC policies and practice, will be retained in the CS Policy Library on SaveNet.
- If a visitor participates in multiple visits, s/he only needs to sign a policy acknowledgement every two years.
- In some cases, staff at sites will have additional Child Safeguarding or Ethics Conduct forms for visitor(s) to review and sign.

I.2 Adhere to the Two-Adult Rule and Supervision Guidelines, as Outlined in the Child Safeguarding Policy.

Procedure during Site Visit:

- Save the Children staff must adhere to the Two-Adult Rule: two or more adults are required to supervise all activities where children are involved and are present at all times.
- Children must **never** be left alone with any visitor(s). (See **Annex III**)

I.3 Provide a Verbal Briefing for All Site Visitors.

Procedure during Site Visit:

- Prior to or at the onset of the site visit, all visitors shall receive a verbal briefing to foster compliance with expected behaviors as outlined in this Policy. (See **Annex IV**)

I.4 Protect the Privacy and Sensitive Personally Identifiable Information (PII) of Children and Families.

Procedure before Site Visit:

- Site staff must explain the Consent for Photos, Videos, Original Artwork and/or Interviews to all participants of the upcoming site visit, including all caretakers, guardians and parents of children at the site. If an authorized adult or guardian/caretaker of a child has not signed the consent prior to the visit, the child cannot be included in photographs, video, quotes or other materials intended for publication, marketing or other business use. Copies of the consent forms should be filed at the site as per standard SC policies and practices. (See Procedure 8: Social Media and Child Safeguarding)

During Site Visit:

- Please follow Save the Children’s safeguarding guidelines for social media and communications.

After Site Visit:

- Please follow SC’s child safeguarding guidelines for social media and communications.

1.5 Ensure all site visits are authorized, and visit procedures are followed.

Procedure:

Before Program, Site &/or Sponsorship Visits:

- All visitors must completed a background record check (BRC) in advance of the visit. (See Procedure 1(C)(ii))
- The BRC is valid for two (2) years. The BRC must be completed and cleared before the visit.
- Exceptions to the BRC process may only be granted by the General Counsel.
- Prior to domestic (US) and international program visits, parent/guardian consent forms must be signed in the parent’s/guardian’s preferred language prior to any photography or filming of Children in the programs, and use of photos or films must adhere to the guidance provided in this policy.

Additional Guidance for Sponsorship Visits:

- Prior to domestic (US) and international sponsored child visits, parent/guardian consent forms must be signed in their preferred language prior to any photography or filming of Children in the programs, and use of photos or films must adhere to the guidance provided in this policy.
- Program or Country Office visits that do not involve contact with the sponsored child do not require parental consent forms to be completed. (For example, if a sponsor is not able to visit her/his sponsored child but will generally be visiting a program with other children.)
- Prior to sponsorship visits, both domestically and internationally, please:
 - Confirm the child’s eligibility in sponsorship programming;
 - Obtain written consent from the child’s parent/guardian prior to the visit between the child and sponsor;

- Ensure that field staff has spoken to the child about his/her comfort with the visit; and
- Request the sponsor send the child a letter prior to the upcoming visit.

During Site Visit:

- If a visitor unexpectedly arrives at a program office or site requesting a site visit, staff should explain that a visit cannot take place because the proper forms and BRCs have not been completed. Staff should then contact the Child Safeguarding Focal Point (CSFP). Under no circumstances should a Save the Children guest visit a child, program or community unannounced.
- Visitors must not stay overnight with one or more children benefiting from Save the Children programs who are not part of their immediate or extended family, whether in their house, project premises or elsewhere.
- Sponsors/children may not visit children's/families' or sponsors' homes, respectively. Sponsor visits should take place in a communal, public location (e.g., not at the child's home).
- Sponsor site visits may not exceed two (2) days.
- In the case of a violation pertaining to sponsor visits, the sponsorship relationship will be terminated if deemed necessary (after reviewed for severity of breach).

ANNEX III

PROGRAM/SITE VISIT SUPERVISION GUIDELINES

Save the Children is responsible for the safety of all children. As part of the Child Safeguarding Policy, staff, representatives and partners have agreed to ensure that children are safe in our care. To ensure that children are properly supervised at all times, please refer to this guidance document to help direct the necessary practices and procedures within your program or activity.

Supervising Children

There is no exhaustive list for identifying all the ways to actively supervise children. There may be additional strategies that you know. There are, however, two basic practices that remain true for all site and program operations:

- a. Children must never be left alone. There must always be a minimum of two staff persons (e.g., the Two-Adult Rule) at all Save the Children events and programmatic spaces.
- b. Children must never be unattended²³. Staff within programmatic spaces or at events must ensure that children are always visible and within earshot of a paid staff person.

For events and programs, the following considerations should be made prior to the onset of the event or program:

1. Develop an active supervision plan.
2. Set up the environment to ensure active supervision of children at all times.
3. Establish a clear procedure for signing children in and out of the program or event.
4. Consider adding temporary or permanent (based upon the program or event site) bells or chimes to any doors through which children could exit.
5. Identify an adequate ratio of staff to provide supervision to children.
6. Place staff throughout the space so that all children can be seen and heard.
7. Create clear paths where children are playing, sleeping or eating in case a quick response is needed.
8. Establish clear physical boundaries for outside spaces in which children will be playing.
9. Count children periodically throughout the day to ensure the correct number of children are present. This is especially critical during times of transition (e.g., bathrooms, cafeteria, outdoors, etc.).
10. Maintain an accurate attendance list of children.
11. Review rules of the space with children.
12. Identify a specific location for drop-off and pick-up at the program or event.
13. Anticipate children's behaviors and proactively develop a plan to mitigate risks.

²³ The difference between alone and unattended: Alone is when there is not adult supervision present. Unattended is when an adult may physically be present but is not actively supervising and does not view of a child.

Supervising **Visitors**

Save the Children visitors, including parents of children in programs or at events, shall:

1. Never be left alone or unattended with children in program spaces or events. The parents of children in our programs or at events must never be left to care for or supervise a child who is not theirs.
2. Always be accompanied by a Save the Children staff member.
3. Never speak with children without a staff member present.
4. Always be vetted prior to the visit (e.g., complete background record check, sign CS acknowledgement form and receive a verbal briefing).

Please take care to ensure that visitors are always in the company of a staff person throughout their visit. Staff persons and visitors should be mindful of rules regarding the use of bathroom areas, as some areas are designated only for the use of children (e.g., Head Start programs).

Save the Children staff and partners must intervene if there are any indicators that a visitor *may or has actually* harmed a child, either through physical/sexual contact or verbally. Interventions must be done safely to ensure the protection of the child(ren) as well as staff.

ANNEX IV

SITE VISIT VERBAL BRIEFINGS

Child Safeguarding Verbal Briefing Script

For SCUS Staff: This script is intended for all individuals visiting Save the Children USPA programs, including Head Start every day and in times of crisis. All visitors must complete a Background Record Check (BRC) and sign a Child Safeguarding Policy acknowledgement form prior to visiting with children or having access to data.²⁴ The Team Leader/host is responsible to ensure that the Child Safeguarding Acknowledgement forms or sheet for USPA & Head Start has been completed and emailed to CSQuestions@savechildren.org. All documents may be found on SaveNet.

No individual is allowed to visit with children if his/her presentation is indicative of any substance use²⁵ or otherwise presents as erratic or unsafe.

Script: Save the Children is committed to keeping children in our programs safe. Anyone under the age of 18 is a child. Our top priority is to ensure the safety of children in all that we do, and we have **zero tolerance** for Child Abuse and Exploitation. Here are some of the things you need to know during your program visit:

1. During this visit, it is the responsibility of Save the Children staff to accompany you (the visitor/s) throughout your program visit. Our duty to protect children means that we must actively supervise any contact between you and the children in our programs, including conversations.²⁶
2. Please take care to treat all children with dignity and respect.
3. We do not tolerate any form of child abuse - inadvertent or deliberate - including inappropriate physical contact of a violent or sexual nature, verbal aggression, and/or emotional maltreatment.
4. Please do not provide money or anything of value to a child.
5. Please do not help children do things of a personal nature that they can do for themselves (e.g., dressing, toileting, washing, etc.).
6. Exchanging contact information with children is not allowed. This includes phone, email, social media, instant messaging, or any other method of communication.
7. Please do not ask children to share any personal information about themselves (e.g., last names, addresses, school location, etc.).
8. The use of personal mobile phones or devices to photograph or record children is not allowed in our operational or programming spaces during your visit unless our Media and Communications team has approved it. Save the Children has specific guidelines that we must

²⁴ Parents volunteering at their child's Head Start program are not required to complete BRCs. Parents will need to sign the CS policy acknowledgement sheet unless they have already signed and returned the formal acknowledgement form.

²⁵ Slurred speech, odor of alcohol emanating from person or breath, bloodshot eyes, unsteady on feet, incoherent speech, erratic behavior, boisterous without awareness of it, dilated pupils.

²⁶ A chaperone must be made aware of his/her commitment to actively supervise children in their care.

follow with respect to legal consent, use of location and identifiable information, *geotracking* and/or names of children in the photo description.

9. While on this program visit, we ask that you immediately inform a staff member of any concern that you may witness.
10. If you have questions about our Child Safeguarding policies or behaviors that are deemed to be harmful to children, please let the team leader/host know.

If we observe any concerns during the visit, it is our responsibility to intervene to ensure the safety and protection of the child. You can also refer to the visitors' pamphlet for a condensed version of our Child Safeguarding Policy.

ANNEX V

HEAD START PROGRAMS

All staff, representative and guests in the Head Start programs are governed by this Child Safeguarding Policy. There are, however, additional considerations unique to Head Start that require special attention.

A. Ratio

All Head Start programs are required to ensure proper ratio of staff in the classrooms. This is strictly mandated by Head Start, and all programs are required to conform with such regulations.

This policy encourages the use of the Two-Adult Rule at all times to: (1) Reduce the risk of an incident of abuse. Abusive behavior tends not to happen when there is a witness; (2) Protect against false accusations; (3) Reduce liability and a possible claim of negligence; and (4) Offer additional help if there is an accident or emergency.

B. Counting Children

It is important that throughout the day, Head Start staff **Scan and Count** all of the children in the program/center. The ECKLC website has a lot of great resources to provide guidance on Active Supervision and Counting Kids. No child should ever be left alone or unattended. (NOTE: The difference between alone and unattended. Alone is when there is not adult supervision present. Unattended is when an adult may physically be present but is not actively supervising and does not view of a child.)

A protocol for Counting Kids means that:

- Staff are always able to account for the children in their care.
- They continuously scan the entire environment to know where everyone is and what they are doing.
- They count the children frequently.
- They are especially vigilant during transitions (i.e., when children are moving from one location to another).

All Head Start programs shall develop written procedures to ensure the proper accounting of children throughout the school day. This includes but is not limited to:

- I. Developing a Counting Kids process for each center within the program.
 - a. How are children counted (e.g., by name, placing hand on the head, asking children to count off, buddy system, etc.)?
 - b. Who is accountable to ensure children are counted?
 - c. How does the center/program respond if a child is “missing” after a count is completed?
 - d. How frequently are children counted?
 - e. How is counting captured (e.g., documentation)?

2. Ensuring proper ratio of staff during transitions (e.g., bathroom, playground, cafeteria, etc.), which are the most vulnerable times in which children are not counted.
3. Identifying a person in each center to monitor the process and ensure consistent compliance.

C. Dismissal

All Head Start programs shall develop written procedures to ensure safe and consistent dismissal practices. This includes but is not limited to:

1. Processes to sign children in and out of the center/program.
2. Identifying authorized adults and maintaining an updated list of authorized adults.
3. A no-show parent/caretaker procedure.
4. A protocol for when a parent/caretaker appears impaired or is otherwise unable to care for the child.
5. A procedure for when an unauthorized adult comes to pick up a child.
6. Children may **ONLY** be released to authorized adults *currently* on the contact list. Parents and caretakers may not call, text or email requests to add individuals to pick-up children. Additional authorized adults may only be added in person and by the legal custodian/guardian of the child.

D. Transportation

All Head Start programs offering transportation to children shall develop written procedures to ensure safe transportation of all children. This includes but is not limited to:

1. Maintaining a current roster of children identified to ride the bus, which includes pick-up and drop-off location, as well as an authorized adult to receive the children upon drop-off.
2. On-boarding and off-boarding children from the bus.
3. Safely securing children into seats via belts or harnesses.
4. Implementing Redundant or (Fail-Safe) Safety Systems, in accordance with the ECLKC standards for when children are off-boarded.
5. A bus monitoring system to ensure that processes are practiced consistently.
6. A no-show parent/caretaker procedure.
7. An accident or bus break-down protocol.

ANNEX VI

CHILD SAFEGUARDING ACKNOWLEDGEMENT

I acknowledge that I have been provided with and have reviewed Save the Children US's Policy on Child Safeguarding with the effective date of July 1, 2018 (the "Policy"). **I agree to comply with all aspects of the Policy, and I understand that my ongoing compliance with the Policy is a condition required for my participation in any visits to Save the Children program sites or any other Save the Children related activities.**

This Child Safeguarding Acknowledgement shall have effect for a period of two (2) years from the date on which it has been signed as indicated below.

Signature: _____

Name: _____

Site Visit Location: _____

Date: _____

ANNEX VII

BRC VERIFICATION

On the employer, company, corporation or entity's **letterhead**, please copy and paste the following:

Verification of Completed Background Record Check (BRC)

Date: _____

Employer: _____

Employee's Name: _____

Please check the following that apply:

(a) A comprehensive BRC for criminal and sexual offender histories has been conducted

(b) There is no history of a criminal or sexual nature

(c) There are no known concerns indicating that the individual would pose a risk to children or vulnerable adults

(d) Date of last BRC _____ / _____ / _____

Printed Name of Supervisor/Manager or Human Resources Rep

Signature of Supervisor/Manager or Human Resources Representative

Policies and Procedures Reference No.	BIG 7.3
Policy Title	Code of Ethics & Business Conduct
Category	Big 9 Policies
Author	Human Resources
Vice President with Oversight	Vice President, Legal and Risk Services
Approver	Senior Management Team
Purpose and Description	<p>Save the Children’s Code of Ethics and Business Conduct requires our employees and other representatives of our organization conduct Agency activities honestly, with integrity and good judgment, in compliance with all applicable laws and regulations, and in the best interests of the Agency and the children, families and communities we serve. The Code also contains specific requirements addressing financial transactions, conflicts of interest, beneficiary safety, gifts and gratuities, and confidentiality.</p> <p>The Code of Conduct contains Save the Children’s expectation that those representing the organization will conduct themselves with honesty, integrity, and in compliance with all applicable legal and regulatory requirements.</p>
Compliance Requirement	<input type="checkbox"/> Statute: <input type="checkbox"/> Regulation: <input type="checkbox"/> Industry Standards: <input checked="" type="checkbox"/> Not Applicable
Audience	<input checked="" type="checkbox"/> SCUS <input checked="" type="checkbox"/> All Head Start <input checked="" type="checkbox"/> SCAN <input checked="" type="checkbox"/> Interns, Fellows and Volunteers <input checked="" type="checkbox"/> Board Members and Trustees <input checked="" type="checkbox"/> Employee’s Immediate Family Members

	<input checked="" type="checkbox"/> Sub-awardees, partners, vendors, suppliers, consultants and others with whom we provide assets in exchange for services or products (collectively, "Partners")
Effective date	01/01/06
Revision date	11/02/11
Retirement Rationale	N/A

DEFINITION & ACRONYMS

None.

POLICIES

Statement of Policy

Trustees, officers, employees, volunteers and other representatives of Save the Children US will acquaint themselves with the legal and ethical standards of conduct and restrictions applicable to their duties and responsibilities and will conduct themselves accordingly. Save the Children US trustees, officers, employees, volunteers and consultants are expected to observe the additional standards of personal and business ethics and conduct specified in this Policy and to conduct themselves in a manner that will not be an embarrassment or detriment to Save the Children.

Introduction

Save the Children's work is inspired by the vision of a world in which every child attains the right to survival, protection, development and participation. Our values – Accountability, Ambition, Collaboration, Creativity and Integrity – describe in broad terms the high standards to which we hold ourselves. We commonly identify ourselves as the world's leading independent organization for children.

When we act in a way that is consistent with our identity and standards, we build trust and strengthen our ability to deliver our mission for children successfully. When we fail to act according to our identity and standards, we risk the failure of our mission and damage to our reputation.

Building on our vision, identity and values, Save the Children US's Code of Ethics & Business Conduct represents our commitment to work for children with integrity, honesty and good judgment, and in the best interests of the Agency and the children, families and communities we serve. It requires that our conduct upholds the Agency's reputation, is respectful of the rights of others, and complies with all applicable laws, regulations and standards.

What's Inside?

Our Code of Ethics & Business Conduct contains the following sections, which describe specific requirements for Save the Children representatives.

Compliance with Law, Regulations and Standards

Financial Transactions/Records and Reports

Gifts and Gratuities

Conflicts of Interest

Beneficiary Safety and Protection Confidential and Proprietary Information

Reporting a Possible Violation

Each section starts with a "statement of practice" that states what the policy is, followed by additional information to help you understand how to apply the policy in practice. Our Code will not address every situation you may come across, but in the sections below you will find guidelines meant to help you make decisions consistent with Save the Children's vision, identity, and values. If you have

questions about Save the Children's Code of Ethics & Business Conduct or would like guidance about a specific matter, speak to your supervisor or contact the Legal & Compliance, Finance, or Human Resources Departments for assistance.

I. Compliance with Law, Regulations and Standards

Statement of Practice: Employees and representatives will at all times comply with all prevailing and applicable laws, regulations and standards, in keeping with the highest legal and ethical principles.

As a representative of Save the Children, you must be familiar and comply with:

- The laws and regulations of the United States and the countries in which the Agency works;
- Save the Children's own policies and procedures; and
- Professional standards common to other charitable and non-governmental organizations.

If you have any questions about the laws, regulations and standards that apply to your work for Save the Children, speak to your supervisor or contact the Division of Legal & Risk Services for assistance.

II. Financial Transactions / Records and Reports

Statement of Practice: All financial transactions, records and reports will comply with donor requirements and applicable financial and accounting standards.

Save the Children has put in place a range of procedures and controls to ensure that all financial transactions comply with agency and legal requirements and applicable financial and accounting standards. The following are some examples:

- Record all financial transactions accurately and properly. No undisclosed or unrecorded funds or assets may be established or maintained for any purpose.
- Use only headquarters-approved bank accounts for payments and cash transactions.
- Do not take loans on behalf of Save the Children from local lending institutions or individuals without the prior written approval of the Vice President for Finance.
- Ensure that financial data submitted to donors, including governments, is accurate, complete, current and meets the requirements of the grant or contract.
- Do not make personal loans or personal advances to staff or consultants under any circumstances without the prior written approval of the Vice President for Finance.
- Account for and document travel advances within 30 days.
- In the case of compensation advances where staff business travel prohibits the normal receipt of funds, obtain two levels of written supervisory approval.

If you have any questions about financial transactions, records and reports, speak to your supervisor or contact the Division of Finance for assistance.

III. Gifts and Gratuities

Statement of Practice: All gifts and gratuities, whether to be given or received, will comply with applicable laws, rules, regulations, agency policies, and local standards and customs and will not result in obligating either party.

In the United States and elsewhere, giving and receiving gifts is bound by a variety of rules, standards and customs, as well as good sense. In some cases, it may be OK to give or accept small gifts, donations, payments or favors, but be sure you understand all requirements and customs that may apply and have thought the matter through carefully.

The following gifts or payments are not acceptable under any circumstances:

- Political contributions made from Save the Children funds.
- Payments to anyone, including government officials, candidates for a political office, any political party or party official, or others whom you believe might pass that payment onward to any of these prohibited parties in order to obtain or retain business.
- Gifts, entertainment, favors, or reimbursement of expenses for employees (or the families of employees) of Save the Children by a supplier of Save the Children.

The following gifts or payments may be acceptable:

- Gifts with a value of less than \$10 for Members of Congress or their staff, and meals and event invitations subject to the rules established by the U.S. House of Representatives and the U.S. Senate.
- Giving or receiving token gifts, entertainment, or meals in line with local customs and laws, that amount to less than \$50 in value (or the equivalent in local currency), and do not obligate either party.
- Travel and participation in a business-related, group activity hosted by a supplier or customer representative, with the approval of your supervisor and next-level supervisor.

If you have any questions about a gift, payment or other transaction, speak to your supervisor or contact the Division of Legal & Risk Services for assistance.

IV. Conflicts of Interest

Statement of Practice: All conflicts of interest involving employees (or the families of employees) must be disclosed in writing to the employee's supervisor and next level supervisor, and the employee must not take part in decisions related to the transaction.

What is a conflict of interest? Simply put, a conflict of interest occurs when your obligations to Save the Children can be influenced or compromised by competing personal or financial interests, commitments or loyalties. Save the Children seeks to avoid both the appearance of and any actual conflict of interest.

The following are some examples of conflicts of interest:

- When an employee or family member has a connection to, or significant financial interest in, another party which does or seeks to do business with Save the Children.
- When an employee engages in an independent business venture or works for another organization in a way that prevents the employee from devoting the time and effort to Save the Children required by his or her position.
- When an employee diverts a business opportunity of Save the Children to another person or organization.
- When an employee participates in an employment-related decision regarding a family member or other person with whom the employee has a close personal relationship.

Resolving Conflicts of Interest

Conflicts of interest arise in many contexts and do not necessarily mean the transaction cannot go forward. If you have a conflict of interest:

1. You must report it promptly and in writing to your supervisor and next level supervisor; and
2. You must not take part in decisions related to the transaction. (If you are in doubt about a potential conflict, speak with your supervisor.)

V. Beneficiary Safety and Protection

Statement of Practice: Employees and other representatives of Save the Children have a duty to treat the children, families and communities we serve with dignity and respect and to ensure their safety and protection.

In 2002 the Inter-Agency Standing Committee (IASC), an organization established to coordinate humanitarian assistance, established the following core principles for implementation by humanitarian organizations to ensure beneficiary safety and protection:

- Sexual exploitation and abuse by employees constitute acts of gross misconduct and are grounds for termination of employment.
- Sexual activity with children (persons under the age of 18) is prohibited regardless of the local age of majority or age of consent. Mistaken belief in the age of a child is not a defense. The

only exception in applying this principle may be in the instance where an employee is legally married to someone under the age of eighteen.

- Exchange of money, employment, goods or services for sex, including sexual favors or other forms of humiliating, degrading or exploitative behavior, is prohibited. This includes exchange of assistance that is due to beneficiaries.
- Sexual relationships between employees and beneficiaries are strongly discouraged since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian aid work.
- Where an employee develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether employed by Save the Children or not, s/he must report such concerns via established Save the Children reporting channels.
- Employees are obliged to create and maintain an environment that prevents sexual exploitation and abuse and promotes the implementation of this Code of Conduct. Managers at all levels have particular responsibilities to support and develop systems that maintain this environment.

Employees must treat all beneficiaries with dignity and respect and be sensitive to actions that could be misunderstood or appear disrespectful or intrusive (for example, be sure to ask permission before taking a photo of an individual).

If you have any questions about beneficiary safety, speak to your supervisor or contact the Legal & Risk Services or Human Resources Division for assistance.

VI. Confidential and Proprietary Information

Statement of Practice: Employees and other representatives of Save the Children will maintain and protect confidential and proprietary information from unauthorized disclosure to and use by any third party.

Save the Children possesses information (whether in written or electronic form, or communicated orally) that has been created, discovered and developed by the Agency, or has been disclosed to the Agency and/or to individuals working in the Agency under the obligation of confidentiality.

Confidential information includes:

- Trade secrets
- Donor lists
- Information concerning beneficiaries and programming
- Financial accounts and reports
- Projections
- Marketing or programmatic plans or strategies
- Software and computer programs
- Information concerning employees and their families (including salary, personnel and medical information)

- Confidential correspondence
- Information about other organizations associated with the Agency's work

Proprietary information includes:

- Art work
- Photography

Save the Children employees and other individuals having access to Confidential and Proprietary Information are required, during and after employment with the Agency, to keep all such Confidential and Proprietary Information in strictest confidence.

Unauthorized disclosure or carelessness in the handling of Confidential and Proprietary Information may be grounds for discipline up to and including dismissal from employment and may also be grounds for legal action.

Confidential and Proprietary Information is specific information. This policy is not intended to prevent you from utilizing your general knowledge, intellect, experience and skills for gainful employment elsewhere if you are no longer working for Save the Children.

If you have any questions about the handling and protection of confidential and proprietary information, speak to your supervisor or contact the Human Resources, Finance, or Legal & Risk Services Division for assistance.

VII. Reporting a Possible Violation

Statement of Practice: Employees and other representatives of Save the Children will report promptly any possible violations of the Code of Ethics & Business Conduct or other Save the Children policy to their supervisor, their Vice President or to any of the Agency's central reporting channels. Save the Children will not tolerate any retaliation against or harassment of an employee who has reported a concern in good faith.

When misconduct occurs, it affects Save the Children's ability to achieve its mission for children. As an employee of our organization, you are required to report any concerns you have about possible violations of our Code of Ethics and Business Conduct or any other Agency policy. When you communicate a concern, you help the Agency prevent misconduct and contribute to an ethical culture at Save the Children.

Instructions for making a report are outlined in Save the Children's policy "Resolving Employee Grievances and Reporting Policy Violations."

Save the Children practices a zero-tolerance approach in connection with any form of retaliation against or harassment of an employee who has reported a concern in good faith. Retaliation and harassment will result in discipline against the harasser, up to and including discharge from employment.

If you have any questions about our Code of Ethics and Business Conduct or procedures for reporting a concern, speak to your supervisor or contact the Legal & Risk Services, Finance, and/or Human Resources Divisions for assistance.

PROCEDURES

None.

TRAINING REQUIREMENTS

Training Course	Frequency	Training moment
Code of Ethics & Business Conduct Online Training Module	Yearly	Within first 90 days of employment; yearly thereafter
New Employee Orientation Training	One-off	Within first 90 days of employment

MONITORING MECHANISMS

What are you monitoring?	Data source	Action Owner	Escalation levels	Frequency
Policy is being communicated to all new hires	Attendance confirmation at New Employee Orientation; Cornerstone	Associate Director, Employee Engagement	Vice President, Legal & Risk Services	One-off
Staff receipt acknowledgement in writing during onboarding	Code of Ethics & Business Conduct Acknowledgement	Coordinator, Human Resources	1) Human Resources Business Advisor 2) Vice President, Human Resources	One-off
Policies and procedures are reviewed at least every 3 years	Expiry date from the Policies and Procedures Library	Policies and Procedures Library Administrator	Vice President, Legal and Risk Services	Quarterly

EXCEPTION APPROVAL PROCEDURE

Procedure/ Action	Action Owner
None	N/A

VERSION CONTROL

Version number	Version Date	Revisions made
4	4/20/17	Revised format
3	2/24/16	Revised to new template; department/divisions updated
2	11/2/11	Unknown
1	1/1/06	Code of Ethics & Business Conduct Policy first created and approved

Policies and Procedures Reference No.	COMPL-01.4
Policy Title	Zero Tolerance Policy for Fraud, Bribery, and Corruption
Category	Big 9 Policies
Author	Chief Compliance Officer
Vice President with Oversight	Vice President and General Counsel
Approver	Senior Management Team
Purpose and Description	These policies and related procedures describe Save the Children’s zero tolerance approach to fraud, bribery, and corruption and reinforces our commitment to the highest standards of corporate governance, fiduciary duty, responsibility, and ethical behavior.
Compliance Requirement	<input checked="" type="checkbox"/> Statute: Foreign Corrupt Practices Act, 15 U.S.C. §§ 78dd-1, et seq. <input checked="" type="checkbox"/> Regulation: 48 C.F.R. § 9.4; 2 C.F.R. § 200.113 <input checked="" type="checkbox"/> Industry Standards: USAID Fraud Prevention and Compliance Standards; Transparency International Handbook of Good Practices: Preventing Corruption in Humanitarian Operations Circumstances <input type="checkbox"/> Not Applicable
Audience	<input checked="" type="checkbox"/> SCUS <input checked="" type="checkbox"/> All Head Start <input checked="" type="checkbox"/> SCAN <input checked="" type="checkbox"/> Sub-awardees, partners, vendors, suppliers, consultants and others with whom we provide assets in exchange for services or products (collectively, “Partners”)
Effective date	May 5, 2015
Revision date	March 5, 2018
Retirement Rationale	N/A

POLICIES

1. Zero Tolerance Policy

Save the Children Federation Inc., Save the Children Action Network, and Save the Children Head Start (collectively, “SCUS”) are committed to the highest standards of corporate governance, fiduciary duty, responsibility and ethical behavior. Fraud, bribery, and corruption go against our core values of Accountability, Ambition, Creativity, Collaboration, and Integrity, diminish our impact for children, undermine the viability of our organization, and breach the trust placed in us by our donors.

SCUS has a **zero tolerance** policy with respect to fraud, bribery, corruption, and other forms of corporate dishonesty in its programs and operations. For the purposes of this policy, the following definitions apply:

- **Fraud** – Any act or omission that intentionally misleads, or attempts to mislead, another party in order to obtain a financial or other benefit or to avoid an obligation.
- **Bribery** – Giving, paying, promising, offering, or authorizing the payment of anything of value to any party to influence any person or entity to act improperly.
- **Corruption** – The use or abuse of one’s authority or position within Save the Children for private gain.

Conduct that constitutes fraud, bribery, or corruption includes, but is not limited to, the following:

- **Abuse of a Position of Trust** – The improper use of one’s position within SCUS or a connected organization to materially benefit oneself or any other party (*e.g.*, intentionally providing confidential material – such as the contents of a tender process – to a third party).
- **Bank or Check Fraud** – The dishonest manipulation of any banking system or record (*e.g.*, a check, bank statement, or electronic transfer).
- **Brand Fraud** – The use of Save the Children’s name, branding, or documentation for unauthorized or illegitimate ends.
- **Corruption of Government Officials** – Giving gifts to Government Officials in violation of applicable laws and/or gifts and ethics rules or making payments that are not required by law to Government Officials or to another person at the request of the Government Official. This includes so-called “Facilitating Payments.”
- **Embezzlement** – The misuse of funds, property, resources, or other assets that belong to SCUS or a connected organization or individual for personal gain.
- **Expenses Fraud** – The dishonest use of the expenses system to pay money or other benefits to which the recipient is not entitled or the falsification of expense reimbursement reports.
- **False Accounting** – The deliberate entry of false or misleading information into any form of accounting or financial record or the deliberate omission of relevant information, including maintaining “off-book” accounts.

- **Forgery or Falsification of Documents** – The dishonest creation, alteration, signing, or use of all or any part of a document, including without limitation contracts, reports, or other records.
- **Paying or Receiving Kickbacks** – Payments improperly made to an individual by a supplier or vendor, usually in exchange for unduly providing a business advantage or benefit to the supplier or vendor. .
- **Money Laundering** – The concealment of illegally obtained money.
- **Nepotism or Patronage** – The improper use of one’s employment to favor or materially benefit friends, relatives or other associates.
- **Payroll Fraud** – The manipulation of the payroll system to make unauthorized payments to oneself or another.
- **Procurement Fraud** – Any dishonest behavior relating to procurement or tendering process, (*e.g.*, falsely creating bids or quotes, sharing confidential procurement-related information with third parties, paying for product that does not meet the description of the product SCUS contracted to purchase, or agreeing to requests for false invoices).
- **Supply Chain Fraud** – The misdirection or theft of goods, forging of stock records, or creation of fictitious companies through which to channel payments.
- **Tax or Duty Evasion** – The avoidance of paying a tax or other duty that one is aware should be paid.
- **Theft** – The taking of anything of value that belongs to another.
- **Undisclosed Conflicts of Interest** – Failing to disclose accurate and complete information about personal or financial interests, commitments, or loyalties that relate to one’s duties at Save the Children.

2. Compliance with Applicable Laws and Regulations

SCUS’s policy is to comply with all applicable laws pertaining to fraud, bribery, and corruption, including the Foreign Corrupt Practices Act (FCPA) and relevant donor requirements pertaining to fraud reporting and investigations. In the event of any perceived difference between the requirements of this Policy and any legal requirement, SCUS should always act in accordance with the highest applicable standard. For a detailed discussion of the FCPA, see Annex A.

3. Prevention and Detection of Fraud, Bribery and Corruption

In addition to personally refraining from the types of conduct prohibited above, all SCUS employees are responsible for taking appropriate steps to prevent, deter, and detect fraud, bribery, and corruption within their areas of responsibility. As set forth in Procedure II, SCUS employees should consider fraud, bribery, and corruption risks at the outset of new programs, operations, or other significant activities and take reasonable steps to mitigate those risks (in coordination with SCI, where appropriate). All SCUS employees and, especially Managers, must routinely monitor program activities and operations for any irregularities that could suggest the presence of fraud, bribery,

corruption, or corporate dishonesty and report any concerns in compliance with the procedures set forth below.

4. Reporting Requirements and Whistleblower Protections

As detailed in Procedures III and IV, all SCUS employees or Partners who suspect any type of behavior that is inconsistent with this Policy is occurring, may have occurred, or may occur must report it to their manager, the Legal Department, or through SCUS’s anonymous hotline: <http://savethechildren.ethicspoint.com>. As indicated in Procedure V, reports of misconduct or concern may be made without fear of harassment, demotion, dismissal, disciplinary action, remedial action, suspension, threats or any method of retaliation by any party. SCUS will not tolerate any retaliation against an employee for making an allegation of fraud, bribery, or corruption in good faith.

5. Accountability of SCUS Management

As stated in Procedures VI and VII, SCUS Management is committed to taking all appropriate disciplinary, legal, and other corrective action in light of any findings of fraud, bribery, or corruption and to taking steps following any incidents of fraud, bribery, or corruption to review controls and protocols to identify and address any gaps or weaknesses in our procedures or, where relevant, our Partners’ procedures.

6. Seeking Guidance About this Policy

The SCUS Chief Compliance Officer oversees and manages SCUS’s anti-fraud and anti-corruption compliance efforts, and is responsible for the administration of this Policy. Any questions or concerns regarding topics covered in this Policy may be directed to your manager or the Chief Compliance Officer.

PROCEDURES

#	Procedure/ Action
I. General Compliance with the Zero Tolerance Policy	
1.	At the time of their onboarding or as directed by their managers, all SCUS employees must receive training on the contents of this Policy and certify that they have read and agree to comply with all provisions of this Policy. The certification may be submitted through an online training course.
2.	SCUS Employees in positions with internal control responsibilities (e.g., legal, compliance, risk management, finance, procurement, and internal audit) will receive trainings associated with detecting, preventing, reporting, investigating, and addressing fraud, bribery, and corruption relating to these particular areas, as requested by their manager.
3.	SCUS employees are encouraged to seek guidance from managers, relevant departments (e.g., Finance or Human Resources), or the Chief Compliance Officer any time questions arise about fraud, corruption, and bribery.

II. Prevention and Detection of Fraud Bribery and Corruption	
1.	All SCUS employees must be alert to potential fraud, bribery, or corruption risks in their area of responsibility and take reasonable steps to verify the accuracy of information in documents that they create or approve. If there is any reason to believe something is inaccurate in a document they are signing, distributing, or reviewing, SCUS employees have an obligation to find out whether it is inaccurate and correct it or report the inaccuracy.
2.	SCUS Division VPs shall ensure that potential fraud, bribery, and corruption risks arising from activities and business processes under their management are assessed and reasonably mitigated. Key areas of potential risk include: international and remote programming in locations with moderate to high corruption risk; procurement of goods and services; working with Partners (see Procedure IV, below); conflicts of interest; providing and receiving hospitality, including gifts, meals, entertainment, travel, and other benefits; and interactions with government officials or entities (see Annex A on the Foreign Corrupt Practice Act for information about interactions with foreign officials).
3.	Resources to assist SCUS staff in assessing and mitigating fraud risks in their areas of responsibility are included in Annex B and are available on the Legal site on SaveNet.
III. Employee Reporting of Fraud, Bribery and Corruptions Concerns	
1.	<p>SCUS employees must promptly report any information or suspicion concerning fraud, bribery, or corruption in SCUS's programs or operations (including those implemented by Save the Children International (SCI) on our behalf) through one of the reporting mechanisms:</p> <ul style="list-style-type: none"> • Consistent with the <i>Policy on Resolving Employee Grievances and Reporting Possible Agency Policy Violations or Other Misconduct</i>, SCUS employees may report the matter to their direct managers or the Senior Manager of their Team or Department, who will refer the matter to the Chief Compliance Officer. • If an SCUS employee has any concern about reporting through their Team or Department Management, they can report the matter to the Legal Department directly via hotline@savechildren.org • SCUS employees also may file an anonymous report: <ul style="list-style-type: none"> ○ online at http://SavetheChildren.EthicsPoint.com or ○ via phone +1 (844) 287-1892 in the United States. If you are outside of the United States and would like to report by phone, go to http://SavetheChildren.EthicsPoint.com for a full listing of contact numbers by country.
2.	Information or suspicion concerning fraud, bribery or corruption must be reported by SCUS employees through one of the above mechanisms regardless of whether the suspected incident occurred in the U.S. or overseas in an SCI or other partner office. If/as relevant, the Chief

	Compliance Officer will inform SCI of allegations involving its programs, offices, staff and/or assets.
3.	Failure to report a reasonable suspicion of fraud, bribery, or corruption in accordance with this Policy will be treated as a serious issue and may result in disciplinary action being taken.
4.	Reports should be factual and include as much detail as possible so that SCUS can properly assess the nature and extent of the allegations. Reports will be treated confidentially upon request, to the extent permitted by applicable legal requirements.

IV. Rules and Procedures for SCUS Partners (other than SCI)

1.	SCUS Budget Holders or Business Teams responsible for managing relationships with sub-awardees, vendors, suppliers, consultants and others to whom we provide assets in exchange for services or products (“Partners”) should be alert to red flags indicating potential fraud, bribery, or corruption by the Partner and take reasonable steps to assess and monitor risks related to fraud, bribery, and corruption. Such monitoring can include exercising contractual audit clauses, ensuring commissioned work has been performed, ordered goods have been received before paying invoices, performing random site visits, and routinely checking inventory.
2.	SCUS’s Partners shall receive and review this policy prior to executing their agreements with SCUS. The policy shall be provided to the Partner by the SCUS Department issuing the agreement to them.
3.	Agreements with SCUS Partners shall include provisions in which the Partner acknowledges this Policy, and agrees (1) to report any credible allegations of fraud, bribery, or corruption related to their work with SCUS, (2) cooperate fully with any investigation or inquiry by SCUS and its donors, and (3) reimburse SCUS for all liabilities, losses, costs, penalties, charges, or other amounts incurred by SCUS due to a violation or breach by a Partner of this Policy. Pre-approved language satisfying these requirements is set forth in Annex C. Any exceptions to this requirement must be approved in writing by the Legal Department.

V. Whistleblower Protections

1.	<p>As set forth in SCUS’s Code of Ethics and Business Conduct, every SCUS employee and Partner has the right to address ethical concerns in good faith without fear of retribution, including punishment or harassment from co-workers, managers, or SCUS management. Reports of concerns will be treated confidentially upon request, to the extent permitted by applicable law. SCUS forbids retaliation of any kind against employees and Partners who in good faith report potential or actual violations of this Policy.</p> <p>If working on a USG-funded award, SCUS employees and Partners are also afforded the employee whistleblower protections and rights provided under 41 U.S.C. § 4712.</p>
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VI. Investigating and Remediating Allegations of Fraud, Bribery, and Corruption

1.	SCUS employees must cooperate fully with any investigation or inquiry by SCUS and preserve all records relating to any alleged fraud.
2.	The Chief Compliance Officer, his/her delegate, or the General Counsel is responsible for recording and reviewing all allegations of fraud, bribery, and corruption relating to SCUS activities and operations and determining the appropriate next steps.
3.	<p>Unless otherwise directed by the Chief Compliance Officer or the General Counsel, credible allegations of fraud, bribery, and corruption shall be investigated as follows:</p> <ul style="list-style-type: none"> • Consistent with the Master Programming Agreement between SCUS and SCI, credible allegations arising from SCUS's international programs implemented by SCI shall be investigated by SCI, with results reported to the Chief Compliance Officer; and • Credible allegations arising from SCUS's domestic programs and operations shall, at the request of the Chief Compliance Officer, be investigated by the Internal Audit Department with support from other SCUS divisions as appropriate, with the results reported to the Chief Compliance Officer. <p>At the direction of the Chief Compliance Officer and/or the General Counsel, SCUS may assign additional staff to any investigation or retain an external party to conduct or assist in any investigation.</p>
4.	The findings from any fraud, bribery, or corruption investigation conducted by SCUS shall be documented in writing and filed with the allegation. If the investigation identifies any misconduct by an employee or Partner of SCUS or any weakness in SCUS's internal controls, then the report shall include recommendations on how to respond, including measures to prevent or deter similar misconduct in the future.
5.	SCUS Management shall take timely and appropriate corrective action in response to any recommendations arising from a fraud, bribery, or corruption investigation. Such actions shall be documented in writing by Management and the management actions will be monitored by the Internal Audit Department with results reported to the CCO (unless another representative of Management, if this responsibility is delegated).
6.	As appropriate, the Chief Compliance Officer, his/her delegate, or the General Counsel shall provide notice and updates on fraud, bribery, and corruption allegations and investigations to relevant SCUS staff, SCUS's external auditors, and SCUS's Board of Trustees. In addition, and in accordance with applicable regulations and donor terms and conditions, the Chief Compliance Officer, his/her delegate, or the General Counsel shall provide notice and updates to SCUS donors, federal or state law enforcement agencies, and other persons or entities.
VII. Consequences for Violations	
1.	Participating in fraud or corruption can result in serious criminal, civil, and reputational, consequences for SCUS, for individual SCUS employees, and for SCUS Partners.

2.	Any SCUS employee who is found to have engaged in fraud, bribery, or corruption or to have known that fraud, bribery, or corruption was ongoing and not reported it in compliance with this policy and procedures shall be subject to disciplinary action up to and including separation from SCUS and to legal action by SCUS. SCUS may also disclose information concerning their identity and actions to donors, government regulators, enforcement agencies, and other entities.
3.	SCUS will also take appropriate remedial measures if any SCUS or SCI Partner is found to have engaged fraud, bribery, or corruption in their interactions with SCUS or SCI, including terminating the relationship with the Partner, barring them from participating in future work, and taking additional legal action where appropriate. SCUS may also disclose information concerning their identity and actions to donors, government regulators, enforcement agencies, and other entities.

TRAINING REQUIREMENTS

Training Course	Frequency	Training moment
Fraud, Bribery, and Corruption Awareness Training	Every 2 years	Initial training within three months of induction or, for current employees, within three months following promulgation of this Policy. Subsequent trainings will be provided according to agency training calendar.
Other trainings as directed by the Senior Management Team or Division Vice Presidents based on specific risks and responsibilities	To be decided on a case-by-case-basis	To be decided on a case-by-case-basis

MONITORING MECHANISMS

What are you monitoring?	Data source	Action Owner	Escalation levels	Frequency
Policies and procedures are being communicated	Certifications on file with Human Resources	Policies and Procedures Management	Vice President of Human Resources	Annual

to relevant audience		System Administrator		
Relevant Trainings	Human Resources training tracker	Human Resources	Vice President of Human Resources	Annual
Reporting of Fraud, Bribery, and Corruption Information	Emails to hotline@savechildren.org and reports to Ethicspoint	Associate Legal Counsel	Chief Compliance Officer	Annual
Incorporation of anti-corruption clause into partner agreements	Partner and Vendor Agreements	Grants & Contracts; Strategic Sourcing; Legal	Chief Financial Officer General Counsel	As needed
Policies and procedures are reviewed at least every 3 years	Expiry date from the Policies and Procedures Library	Policies and Procedures Library Administrator	Vice President(s) who has oversight of the policies and procedures.	Quarterly

EXCEPTION APPROVAL PROCEDURE

Procedure/ Action	Action Owner
Submit a written request to the Chief Compliance Officer, setting forth the relevant circumstances and the reasons for the requested exceptions.	Employee seeking exception to Policy
Review the request and respond to the employee seeking the exception	Chief Compliance Officer (or his/her delegate)
File and retain relevant documents	Chief Compliance Officer (or his/her delegate)

VERSION CONTROL

Version number	Version Date	Revisions made
COMPL-01.4	March 5, 2018	Revision of existing Zero Tolerance Policy
COMPL-01.3	May 5, 2016	Revision of existing Zero Tolerance Policy
COMPL-01.2	May 5, 2015	Revision of existing Zero Tolerance Policy
COMPL-01.1	November 23, 2013	
COMPL-01.4	March 5, 2018	Revision of existing Zero Tolerance Policy

Annex A:

The FCPA and Other Anti-Corruption Laws

The prohibition on bribery in this policy covers dealings with any party. However, interactions with government officials present heightened risk, and thus receive special attention in this Policy and in many international and domestic anti-corruption laws – including the U.S. Foreign Corrupt Practices Act (“FCPA”), the UK Bribery Act (“UKBA”), and other applicable laws.

FCPA

The FCPA was enacted by the U.S. Congress in 1977. The FCPA is aimed at preventing corrupt practices by business organizations and individuals doing or seeking business in foreign countries. As a U.S. entity, SCUS, as well as every SCUS employee, is subject to the FCPA. In addition to the FCPA, SCUS and its employees may be subject to other anti-corruption laws and regulations, particularly the laws of those countries in which SCUS operates or has a physical presence, or where we conduct or seek to work.

Anti-Bribery Provisions

The FCPA’s anti-bribery provisions prohibit certain entities, such as SCUS, and their officers, directors, employees, and representatives, as well as third parties under their control or direction, from:

- Offering, promising, authorizing, or paying
- Anything of value (whether money or gifts, hospitality, etc.)
- Directly or indirectly (e.g., through another party)
- To a foreign official (including any officer or employee, or elected or appointed official, of a local, state, provincial, regional or national government, at any level; anyone “acting in an official capacity” on behalf of a government to carry out government responsibilities; any political party, party official, or candidate for political office; any official or employee of a public international organization such as the World Bank, the United Nations, or the International Organization for Migration; or any officer or employee of a state-owned entity.
- With a corrupt intent to
- Obtain or retain business or an improper advantage (e.g., award of contract, favorable tax or customs treatment, etc.).

Facilitating Payments

The FCPA provides a very narrow exception for payments made to low-level government officials in order to expedite or secure routine government actions, such as processing paperwork. However, many other anti-corruption laws, including the UKBA, make facilitating payments illegal, and they are prohibited by Save the Children International’s Policy on Fraud Bribery and Corruption. Because of the many legal and ethical issues they pose, facilitating payments are likewise prohibited by the SCUS.

Penalties and Sanctions

Under the FCPA, companies are subject to criminal and civil liability, including criminal prosecution (in federal court), criminal and civil fines, disgorgement of profits, and prejudgment interest. Individuals are also subject to criminal and civil liability, including criminal prosecution and incarceration, criminal and civil fines, and other consequences. An individual may be the target of a DOJ or SEC enforcement action under the FCPA independent of any related action against SCUS.

Additional collateral sanctions for companies include termination of government licenses, debarment from contracting with U.S. and other governments and international organizations (e.g., USAID or the World Bank). Further, enforcement agencies are increasingly seeking appointment of independent compliance monitors over FCPA corporate violators for multi-year periods, a process that can be very expensive and cumbersome for companies.

Other Anti-Corruption Laws

In addition to the FCPA, we must also be mindful of the laws of the countries in which we operate or where we seek to conduct any business. Many countries have enacted laws designed to prohibit and penalize acts of corruption and bribery, which apply to us because of our status in those countries. Please direct questions about compliance with the FCPA, the UKBA, or any other anti-corruption laws or regulations to the SCUS Chief Compliance Officer.

Annex B:

Fraud, Bribery, and Corruption Risk Assessment and Mitigation Resources

An interactive, web-based training on fraud, bribery and corruption for all SCUS staff is available on Cornerstone.

In addition, several of SCUS's core policies and procedures address fraud risks in our operations. These include:

- the SCUS Procurement Policy;
- the SCUS Code of Ethics and Business Conduct;
- the SCUS IT Procedures and Guidelines; and
- the SCUS Employee Entertainment Expenses Policy

SCUS and SCI have also jointly developed tools to identify fraud risk in our programs, including the SCI Joint Opportunity Risk Tool and the SCI Award Risk Assessment, and in our work with partners, specifically the SCI Partner Assessment Tool. SCI has also developed a Fraud Red Flags Guide.

Finally, we encourage staff to review relevant donor resources and best practices from our sector, including:

- USAID Fraud Prevention and Compliance Standards;
- Transparency International Handbook of Good Practices: Preventing Corruption in Humanitarian Operations Circumstances;
- Global Fund "i Speak Out Now" eLessons on Coercion, Collusion, Corruption, and Fraud.

Please contact the SCUS Chief Compliance Officer if you require with any requests for additional fraud, bribery and corruption risk assessment and mitigation resources.

Annex C: Model Clauses

The following clauses have been approved for use in contracts with SCUS's sub-awardees (excluding SCI), vendors, suppliers, consultants and others with whom we provide assets in exchange for services or products ("Partners") subject to any additional, donor-specific requirements. If you have any questions about the use of these clauses, or if the Partner refuses to accept or wishes to alter the language significantly, please contact the Legal Department. Upon incorporation of this clause into a contract, please replace all references to "the Partner" in square brackets with the appropriate term used throughout the contract (for example, the counterparty's company name).

Anti-Corruption Clauses

[The Partner] represents that its responsible officer(s) have received and reviewed SCUS's Code of Ethics and Business Conduct, SCUS's Zero Tolerance for Fraud, Bribery, and Corruption Policy, and SCUS's Child Safeguarding Policy, and that [the Partner] will comply with these policies in all activities undertaken pursuant to this agreement, including without limitation:

- 1) [The Partner] represents and warrants that it has complied and will comply with all applicable anti-corruption laws. [NB: If the contract includes work to be performed outside the United States, add the following "including the U.S. Foreign Corrupt Practices Act ("FCPA"), and that it has not made, offered, or authorized and will not make, offer, or authorize any payment, gift, promise or other benefit, whether directly or through any other person or entity, to any "government official" (as defined in the FCPA), for purposes of influencing official actions or decisions or securing any improper advantage in order to obtain or retain business. Except as otherwise disclosed in writing to SCUS, as of the date of this Agreement's execution and during the term of this Agreement, no "government official" or immediate family member of a "government official" is or will become associated with, or presently owns or will own any interest in [the Partner].]
- 2) [The Partner] shall promptly report to SCUS any credible information or allegation of fraud, bribery, or corruption relating to its work with SCUS:
 - a) Reports may be submitted to the Partners' key contact(s) at SCUS; or
 - b) Reports may be made directly to SCUS's Legal Department via hotline@savechildren.org or file an anonymous report:
 - i) online at <http://SavetheChildren.EthicsPoint.com> or
 - ii) via phone +1 (844) 287-1892 in the United States. If you are outside of the United States and would like to report by phone, go to <http://SavetheChildren.EthicsPoint.com> for a full listing of contact numbers by country.
- 3) [The Partner] shall preserve all documents pertaining to any credible information or allegation of fraud, bribery, or corruption relating to its work with SCUS and shall cooperate fully in any investigation or audit commenced by SCUS or its donors, including making documents, facilities, and personnel available to SCUS or its donors.
- 4) [The Partner] shall promptly and fully reimburse SCUS for any losses or penalties arising from any incident of fraud, bribery, or corruption involving their employees or agents and shall hold SCUS harmless from and against any claims, demands or expenses (including attorney's or other professional fees) arising from or relating to [the Partner's] noncompliance with the terms of the anti-corruption clauses of this Agreement.

- 5) SCUS shall have the right to terminate this Agreement with immediate effect, and shall have no further obligation to [the Partner] if SCUS reasonably believes that [the Partner] is in noncompliance with the anti-corruption clauses of this Agreement.

Policies and Procedures Reference No.	SM 1.1
Policy Title	Policy on Social Media (“Social Media Policy”)
Category	Resource Development
Author	Sr. Director, Social Business Strategy & Innovation
Vice President with Oversight	Vice President, Resource Development
Approver	Senior Management Team
Purpose and Description	This policy establishes employees’ responsibilities regarding the use of personal and official Save the Children Social Media accounts while employed by Save the Children Federation, Inc. (“Save the Children US”). The purpose of this policy is to establish good use practices that will protect both the employee and Save the Children from damaging our reputation and putting our work at risk.
Compliance Requirement	<input type="checkbox"/> Statute: <input type="checkbox"/> Regulation: <input type="checkbox"/> Industry Standards: <input checked="" type="checkbox"/> Not Applicable
Audience	<input checked="" type="checkbox"/> SCUS (Save the Children US Staff) <input checked="" type="checkbox"/> All Head Start <input type="checkbox"/> SCAN* <input checked="" type="checkbox"/> “External Parties” such as donors, sponsors, sub-awardees, corporate partners, vendors, suppliers, consultants and others <input checked="" type="checkbox"/> Board of Trustees, Interns, and Volunteers *Save the Children Action Network, Inc. has its own Social Media Policy as a separate legal entity.
Effective date	March 1, 2017
Revision date	March 14, 2018
Retirement Rationale	N/A

DEFINITIONS AND ACRONYMS:

Geotagging: the process of adding geographical identification metadata to various media such as a geotagged photograph or video, websites, SMS messages, QR Codes or RSS feeds and is a form of GPS (Global Positioning System) data. This data usually consists of latitude and longitude coordinates.

Internet: the global network of computing device networks.

Personally identifiable information (PII): any data that could potentially identify a specific individual such as first and/or last name, social security number, phone number, email, mailing address, date of birth, school or any combination thereof.

Public Communication: dialogue in the public sphere in order to deliver a message to a specific audience. Speaking events, newspaper editorials, advertisements, email, and Social Media are a few forms of public communication.

Social Media: forms of electronic communication/content used to share information, comments, messages, images, video and other content via a Social Network.

Social Network: A public or private dedicated website or other application that enables users to communicate with each other via Social Media. Examples of private Social Networks are Workplace by Facebook, Yammer, Sharepoint, Skype for Business, Viber, WhatsApp and examples of public Social Networks are Facebook, Twitter, SnapChat, Google+, LinkedIn, YouTube and Skype.

Website: a location on the graphical portion of the Internet typically abbreviated with WWW.

INTRODUCTION

This Policy is intended to provide guidelines to Save the Children US staff around the use of Social Media. It applies to all aspects of Social Media and Social Networking including any content you contribute personal sites, especially when referencing projects or programs on which you may be working.

This Policy will continually evolve as new technologies and Social Networking tools emerge—so it is important to periodically check for updates, which shall be appended at the end in the form of dated revisions.

Certain employees have been authorized to speak to the public as spokespersons. These policies and procedures are related to personal communications/networks and do not pre-empt this authorization. If you are communicating for or on behalf of Save the Children US, you should clearly state your role and be sure that any posting has been pre-approved by the VP of Resource Development and/or his/her designee.

SCOPE

Save the Children US respects freedom of speech and employees' rights and this policy is not meant to infringe upon their personal opinions and/or personal communications. However, in the realm of online Social Networks, the lines are blurred between public and private, personal and professional.

The same principles and policies that apply to Save the Children US employees' activities offline, in general, apply to their activities online. Social Networking activities are subject to all of Save the Children US's policies, including but not limited to "SCUS Child Safeguarding Policy," "Code of Ethics and Business Conduct," "Commitment to Nonpartisan Status Policy," "Harassment Prevention and Sexual Harassment Prevention Policy" and "Use of Property and Electronic Technology Policy."

PROCEDURES

1. **Be Transparent:** You should clearly state that the views being expressed on Social Media are your personal views alone, and do not necessarily represent the views of Save the Children US or its partners. You may use a disclaimer such as "The opinions expressed are my own and do not necessarily represent the views of Save the Children" or a shorter form such as "my own personal views." The ideal place for this disclosure is in the account profile bio/about me section and not in each post. This does not apply if you are posting to internal channels (Workplace by Facebook, SaveNet, etc.). Contact information, such as phone number and email address should be your personal contacts and not your Save the Children contacts unless you are authorized to officially represent Save the Children US. For example, if you sign a petition not officially representing Save the Children US, you should always use your personal contact information (email, phone number, mailing address) and not contact information associated with or issued by Save the Children US.
2. **Be Sensible:** You should ensure that your personal online profile(s) and the content associated with you on the Internet is consistent with how you wish to present yourself to colleagues and constituents as well your friends and family. Use common sense when posting controversial content and if posting something gives you pause, then you should pause. You should assume that anything posted on Social Media even if it seems private, could become public.
3. **Be Truthful:** When posting, any and all statements about Save the Children US should be true and not misleading. In addition all claims about our programs and practices must be substantiated and if the source of the information is a third-party, it should be cited.
4. **Seek Consent:** Employees are required to protect the dignity and privacy of our beneficiaries in any Public Communication in accordance with Save the Children US Child Safeguarding Policy. When posting images or videos, you should check with Save the Children US program staff prior to publication to confirm that the beneficiaries have given permission to use their images publicly.
5. **Ask Permission:** Always get approval to post images from donors and/or colleagues with whom you might be traveling and who are personally identifiable by name or likeness in Social Media. Respect the property rights of others, only include your original content or be sure you have

permission to publish or reproduce material belonging to someone else in your Public Communication.

6. **Follow Terms of Use:** When posting, be sure you follow the terms and conditions for any sites which you may use. Social Media sites such as Facebook, Google+, Twitter, YouTube, and Pinterest all have rules and practices regarding what kind of activities, communications, and content is permitted or prohibited on their Websites. It is your responsibility to respect and adhere to these rules, as you could be ultimately responsible for any violations and jeopardize your participation on these sites.

WHAT TO AVOID

1. **Exact Location:** Do not disclose specific information regarding the location of our programs, or any information which could endanger the wellbeing of children or our staff. It is not permissible to publish exact locations (GPS coordinates, home address, or office address) of programs or location of country offices, except in an emergency. It is especially important that you do not give any information about a child that could lead to the child being traced.
2. **Personally Identifiable Information:** Do not reveal Personally Identifiable Information of yourself, other staff members, or our beneficiaries (children) except when permitted in this Policy.
3. **Internal Information:** Do not publish material about the internal operations of Save the Children US or its affiliates outside of the Agency's protected intranet environments (SaveNet, Workplace, etc.). Similarly, employees should not publish, share, or report on conversations that are meant to be private or internal to SCUS, our corporate partners or peer organizations.
4. **Legal Matters:** Do not comment on anything related to legal matters, litigation, or any parties with whom Save the Children US is in litigation without the appropriate approval from the Office of the General Counsel.
5. **Confidential Material:** While Save the Children US encourages our employees to share our Public Communications (for example the *Forced to Flee: 21st Largest Country* report) the publication of confidential material (i.e. technical or program methodologies; finances; resource strategies; and employment information or employee performance) is not permitted.
6. **Tradename/Logo:** Do not create Social Media accounts or Social Networks for personal or professional use using the "Save the Children" name or logo without prior written approval from the VP of Resource Development.

NON-SECTARIAN, NONPARTISAN SPEECH AND ACTION

To maintain Save the Children US's independence and credibility and to preserve its status as a non-sectarian and nonpartisan organization, personal communications by Save the Children US staff on

sectarian or partisan matters should not be directly or indirectly attributed to or reasonably interpreted as statements by Save the Children US. Remember to use a disclaimer such as “my own personal views and do not represent those of Save the Children.” See our Commitment to Nonpartisan Status Policy.

Remember, the higher your position within our organization (e.g. AVP or above), the more difficult it will be to distinguish between a personal opinion and a statement made by or on behalf of Save the Children US.

USE OF SOCIAL MEDIA IN THE CHILD SPONSORSHIP CONTEXT AND DURING FIELD VISITS

All representatives or official guests of Save the Children US on project visits involving children must be advised of the terms of this Social Media Policy. Once at the project, there should be a verbal presentation made to the guests regarding appropriate conduct. Additional and more specific guidance on Social Media in relation to Child Sponsorship and Field Visits can be found in Exhibit A.

IN CASE OF DOUBT, MISTAKES, OR SUSPECTED POLICY VIOLATIONS

If you make a mistake in any Social Media you publish about Save the Children US, quickly make any necessary corrections/deletions, immediately advise your manager, and notify the VP of Resource Development if necessary.

If you are unsure of any part of this policy, or what may be posted or not posted, please reach out to the Resource Development Division/Social Media Unit (socialmedia@savechildren.org).

If you witness or suspect a policy violation, you should alert your manager or contact the Ethics Hotline: <https://SavetheChildren.EthicsPoint.com> or by phone at 1-844-287-1892 (in the USA) or 1-475-999-3292 (internationally).

CONSEQUENCES OF POLICY VIOLATION

Violation of Save the Children US policies may result in negative employment action, up to and including termination of employment. Any person who is aware of a possible violation of Save the Children US policies has the right and responsibility, and is strongly encouraged, to report such violations so Save the Children US can respond rapidly and take appropriate action.

NOTIFICATION REQUIREMENTS

What are you monitoring?	Forum	Action Owner	Escalation levels	Frequency
Policies and procedures are communicated to relevant audience	All Staff Meeting	Director, Internal Communications	VP, Resource Development	Upon publication (next available)
Policies and procedures are communicated to relevant audience	Savenet	Director, Internal Communications	VP, Resource Development	Upon publication
Policies and procedures are communicated to relevant audience	Weekly Word	Director, Internal Communications	VP, Resource Development	Upon publication
Policies and procedures are communicated to relevant audience	MCM SMT Meeting	SD, Social Business Strategy	VP, Integrated Marketing & Fundraising	Upon launch and revision
Policies and procedures are communicated to relevant audience	Digital Marketing	SD, Social Business Strategy	VP, Integrated Marketing & Fundraising	Upon launch and revision
Policies and procedures are communicated to relevant audience	Social Media	AD, Social Media & Community Management	SD, Social Business Strategy	Upon launch and revision
Policies and procedures are communicated to relevant audience	Sponsorship	Director, Sponsorship Retention Marketing	SD, Sponsorship Marketing, Acquisition & Retention	Upon launch and revision
Policies and procedures are communicated to relevant audience	SCUS Departments	AD, Social Media & Community Management	SD, Social Business Strategy	Biennially

VERSION CONTROL

Version number	Version Date	Revisions made
SM 1.1	March 14, 2018	Revised “category” and “VP with oversight” fields. Policy moved from the Marketing & Communications volume to the Resource Development volume.
MCM No.1	March 1, 2017	Policy first created

EXHIBIT A: USE OF SOCIAL MEDIA IN THE CHILD SPONSORSHIP CONTEXT AND DURING FIELD VISITS

Purpose: To document what Public Communication, Social Media and data can be posted online and via Social Networks by Save the Children US (SCUS) employees and External Parties such as donors, sponsors, sub-awardees, corporate partners, vendors, suppliers, consultants and others in relation to beneficiaries, sponsored children and their communities. This is meant to serve as an internal resource for use by SCUS employees when posting content online as official representatives of SCUS or on personal pages and for creating guidance for External Parties on what they can and cannot post online. The guidance is broken into three categories:

1. **Public Posting by SCUS Employee:** For donor/sponsor acquisition and retention materials on Public Websites, Social Media pages and general public marketing materials.
2. **Public Posting by External Parties:** Social Media posts and other Public Communication (e.g. blogs). Staff members who are not posting on official SCUS channels fall into this category.
3. **Private Posting by Sponsors only:** For sponsor retention experience only on password protected sponsorship portals.

Social Media & Data	Public Posting by SCUS Employees	Public Posting by External Parties	Private Posting by Sponsors only
Child photo/video (appropriately portrayed)	Yes ⁱ	Yes for Intl, No for US ⁱⁱ	Yes
Child first name	Yes ⁱ	Yes	Yes
Child last name	No	No	No
Child birth date	Yes for Intl, No for US ⁱⁱ	Yes for Intl, No for US ⁱⁱ	Yes
Child age	Yes	Yes	Yes
Child gender	Yes	Yes	Yes
Child language	Yes	Yes	Yes
Child sponsorship ID	No	No	Yes
Child interests & activities	Yes	Yes	Yes
Child chores	Yes	Yes	Yes
Child house type	Yes	Yes	Yes
Child parents' first name	Yes	Yes	Yes
Child parents' last name	No	No	No
Child parents' employment (generic)	Yes	Yes	Yes
Child sibling information	Treat content related to siblings under 18 the same as child content detailed in this document. You may treat content related to siblings over 18 similarly to child's parents. Should not be part of a stand-alone communication, can only be included as supporting details in sponsored child communication.		
Child school participation	Yes	Yes	Yes
Child grade level & favorite subject	Yes	Yes	Yes
Child school name	No	No	No
Child school logo	No	No	No
Child school address	No	No	No
Child project participation	Yes	Yes	Yes

Child medical condition	On case by case basis, provided it does not compromise the child's dignity		
Child disability	Not as a marketing product focus, but okay to use natural images that don't compromise the child's dignity		On a case by case basis, provided it does not compromise the child's dignity
Child religion	No	No	No
Child letters and drawings	Excerpts only. No address or location, last name, ID, age or specific, sensitive or confidential info. Must comply with all data-sharing restrictions.		Yes
Child home address	No	No	No
Child telephone number	No	No	No
Child email address	No	No	No
Child Social Media account names	No	No	No
GPS co-ordinates (geo-tagging) of any child's house, sponsored or other	No	No	No
GPS co-ordinates (geo-tagging) of any child photos, sponsored or other	No	No	No
Country name	Yes	Yes	Yes
Country information	Yes	Yes	Yes
Impact area name	Yes	Yes	Yes
Impact area info	Yes	Yes	Yes
Community photo/video with caption	Yes, provided image and caption comply with all data-sharing restrictions. No Geotagging.	Yes, provided image and caption comply with all data-sharing restrictions. No Geotagging.	Yes, provided image and caption comply with all data-sharing restrictions. No Geotagging.
Community/village ID number	No	No	No
Community/village name	Use larger geographic region when possible. If specificity is critical, consider changing a child's name for child safeguarding purposes.	No	Yes for Intl, No for US ⁱⁱ
General community information	Yes	Yes	Yes
SC national office address	Yes	Yes	Yes
SC field office address	Yes	Yes	Yes

ⁱ Refer to the SCUS Child Safeguarding Policy for guidelines on when you should change the name and/or obscure the visual identity of a child.

ⁱⁱ Since the majority of our sponsors live in the U.S, there are more stringent requirements in place for children sponsored in our U.S. programs in order to further protect child privacy.

4. ADMINISTRATIVE: Action items:

4.2 Approve/Ratify the Purchase of an 82 Passenger Bus to Help with Additional Bus Runs Transporting Students Safely Due to Covid-19. Bus is Purchased From Creative Bus Sales With a Piggyback Contract With South County Support Services Agency

Corvid
LHM



Creative Bus Sales

Creative Bus Sales
14740 Ramona Avenue
Chino, CA 91710

Phone: 909.465.5528
Fax: 909.465.5529
www.creativebussales.com

VO-114425
PV-210947



Buyer's Order Contract

Date:	December 11, 2020	Unit #(s):	TBD
Customer Name:	Tipton Elementary School District		
Contact:	Fausto Martin	Phone:	559-804-7299
Address:	370 N Evans Road	Fax:	
City, State, Zip:	Tipton, CA 93272	E-Mail:	fmartin@tipton.k12.ca.us
Sys2K Entity #:		Salesperson:	Mauro Bologna
Ship To Address:	Attn: Fausto Martin - Tipton Elementary School District - 370 N Evans Road		
Ship To Address Cont'd:	Tipton, CA 93272		
Ship To Phone:	559-804-7299	Ship To Email:	fmartin@tipton.k12.ca.us
Finance Source:		Contact:	
Address:		Phone:	
City, State, Zip:		Fax:	
Description of Vehicle:	IC Bus model RE3911 82 passenger school bus with 150,000 btu air-conditioning, electronic stability control, air-disc brakes, rear air-ride suspension, pass-through under storage bay and 100 gallon fuel tank. Engine: Cummins L9 Diesel 300hp/860lbs torque with Jacobs Engine Brakes.		
Engine Type:	Diesel		
VIN #:	TBD	FOB Terms:	Destination
Number of Passengers:	82	Wheelchair Positions:	None
Estimated Delivery Date:	90 Days after PO	Payment Terms:	Net 30
		Unit Price	\$ 174,820.00
		Delivery	\$ -
Possession State:	CA	Incentive (Non-Taxable)	\$ -
		Rebates (Taxable)	\$ -
		Doc Prep Fee (Taxable)	\$ 80.00
		Base Selling Price	\$ 174,900.00
		ADA Amount (Non Taxable)	\$ -
		Total Taxable Amount	\$ 174,900.00
		Sales Tax	\$ 13,554.75
7.750%	CA - Tipton		\$ -
			\$ -
			\$ -
		DMV Estimated Fees	\$ -
		DMV Electronic Filing Fee	\$ -
		Tire Fee	\$ 10.50
		Fees Sub-Total	\$ 10.50
		Total Price Per Unit	\$ 188,465.25
		Quantity	1
		Contract Total	\$ 188,465.25
		0.00	
		Customer Net Trade	\$ -
		Customer Deposit	\$ -
		Balance Due	\$ 188,465.25

Notes:
Sales tax is calculated based on the state or country in which customer takes possession of vehicle. Sales tax will be charged to customers taking possession in AZ, CA, CO, FL, IN, NM, NV, OK, OR, SC, TX, WA, Canada, and Mexico. All rebates and incentives will be signed over to Creative Bus Sales.
California State Tire Fee of \$1.75 per tire applies to all new vehicle purchase or leases.

Remit To: Creative Bus Sales, Inc. 14740 Ramona Ave, Chino CA 91710

Terms: The deposit if indicated above is due with this signed contract. The balance due indicated above is due before vehicle(s) will be released to the Customer. If the vehicle(s) is not accepted by the Customer, the vehicle will be available for sale to other customers. The vehicle(s) will not be titled to the Customer until the contract total indicated above plus any interest charges indicated herein are paid in full. There is no "cooling off" or other cancellation period for vehicle sales. Therefore, you cannot later cancel this contract without the agreement of the Dealership, or for legal cause. The tax and fees reflected on this agreement are based on the regulations applicable at the time of drafting this contract. The actual amounts due will be based on the regulations applicable at the time title for each vehicle transfer.

Buyer's Signature:

[Handwritten Signature]

12/11/2020

Creative Bus Sales:

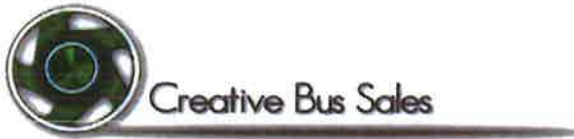
Mauro Bologna

12/11/2020

CBS Signature:

[Handwritten Signature]

12/11/2020



Quote to purchase IC Bus model RE3911

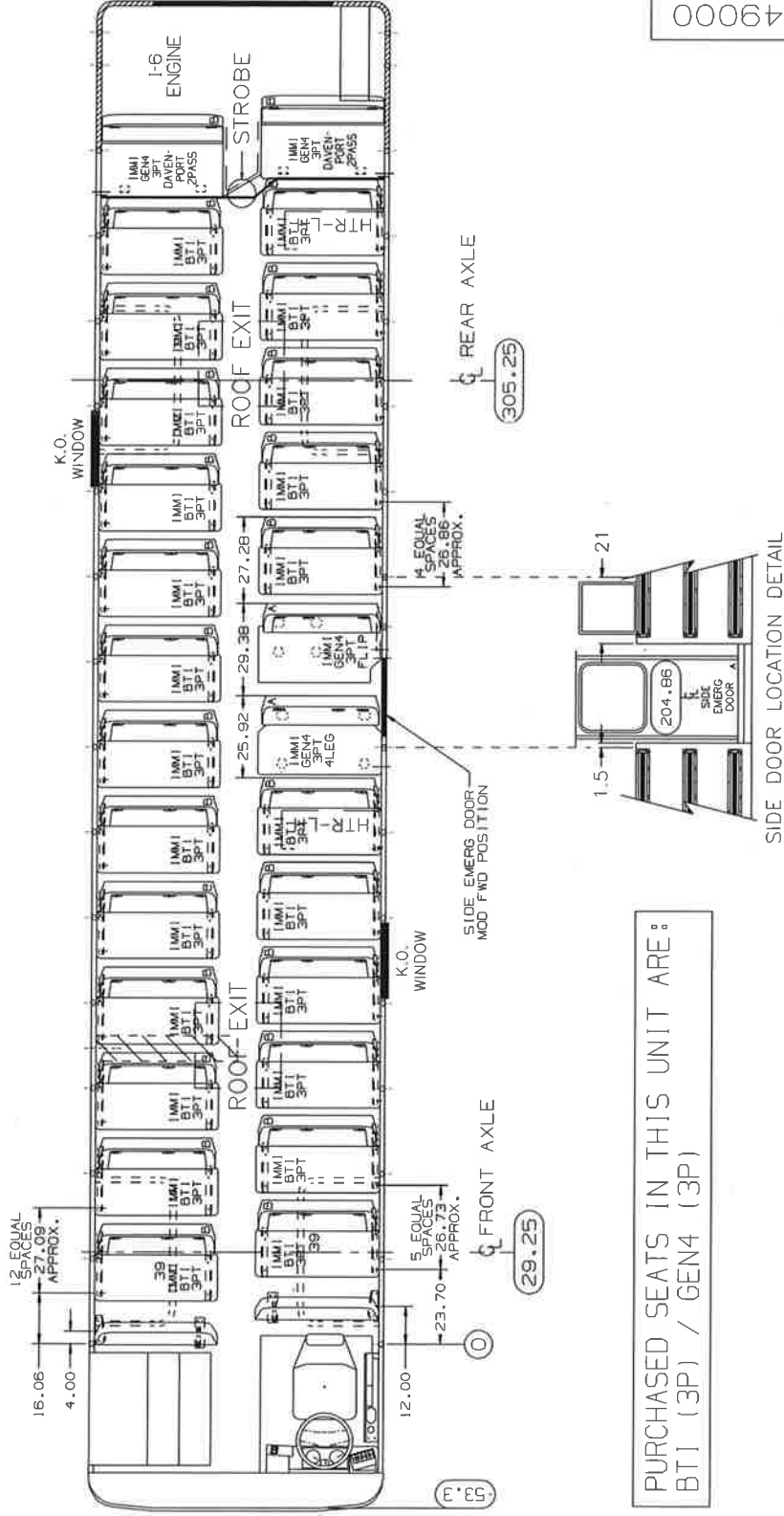
Capacity: Up to 82 passengers

Line	Price Calculations	Bid Option Reference #	Per Bus	1 Bus(es)
	South County Support Services Agency Bid #1819-SC11-01(D)	bid price	\$160,300.00	
	<i>Additional Approved Options...</i>			
1	Remove Bendix Wingman Collision Mitigation system	16	(\$5,000.00)	
2	Upgrade to alternator to higher amps (325 Amp Alternator)	36	\$1,100.00	
3	Add 150,000 BTU air-conditioning system	81	\$20,000.00	
4	Upgrade to transit compressor for air-conditioning system	85	\$3,500.00	
	<i>CBS Dealer discount...</i>		(\$5,000.00)	
	Sub-total		\$174,900.00	\$174,900.00
	Add sales tax	7.75%	\$13,554.75	\$13,554.75
	Total		\$188,454.75	\$188,454.75
	CA Tire Fee		\$10.50	\$10.50
	Total due		\$188,465.25	\$188,465.25
	Delivery date		90 days after PO	90 days after PO

BODY PLAN

WHEELBASE 276"

PB30500, 39 FT. 1.1 IN., CAP 82, SEAT SIZE 39/39, SEAT SPACING VARIES, SIDE EMERG DOOR



PURCHASED SEATS IN THIS UNIT ARE:
BTI (3P) / GEN4 (3P)

VERTICAL HINGED K/O REQUIRED

INTERNATIONAL TRUCK AND ENGINE CORPORATION	
REFERENCE: 0000	APPROX. MASS WEIGHT: 1
LINER MEASURE: 1/16" (1.588)	ROUGH PART
SALES WEIGHTS FOR DIMENSIONS: 1/16" (1.588)	FINISH PART
ONE PLACE: 1.41	1.5
TWO PLACE: 1.5	1.5
THREE PLACE: 1.5	1.5
FOUR PLACE: 1.5	1.5
ANGLES: 11	
BODY PLAN PB30500	
E-50	
DATE: 20FEB13	
DRAWN BY: JOMACH	
CHECKED BY: JOMACH	
DATE: 20FEB13	
PART NO.:	
PART NAME:	
SHEET NO.:	
SHEET TOTAL: 4	
PART NO.:	
PART NAME:	
SHEET NO.:	
SHEET TOTAL: 1	

50000/49000

THIS UNIT CONFORMS TO APPLICABLE FMVSS

THIS DRAWING IS THE PROPERTY OF INTERNATIONAL TRUCK AND ENGINE CORPORATION. IT IS TO BE USED ONLY FOR THE MANUFACTURE OF THE PRODUCT SPECIFIED HEREIN. IT IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM.



IC BUS®
RE SERIES



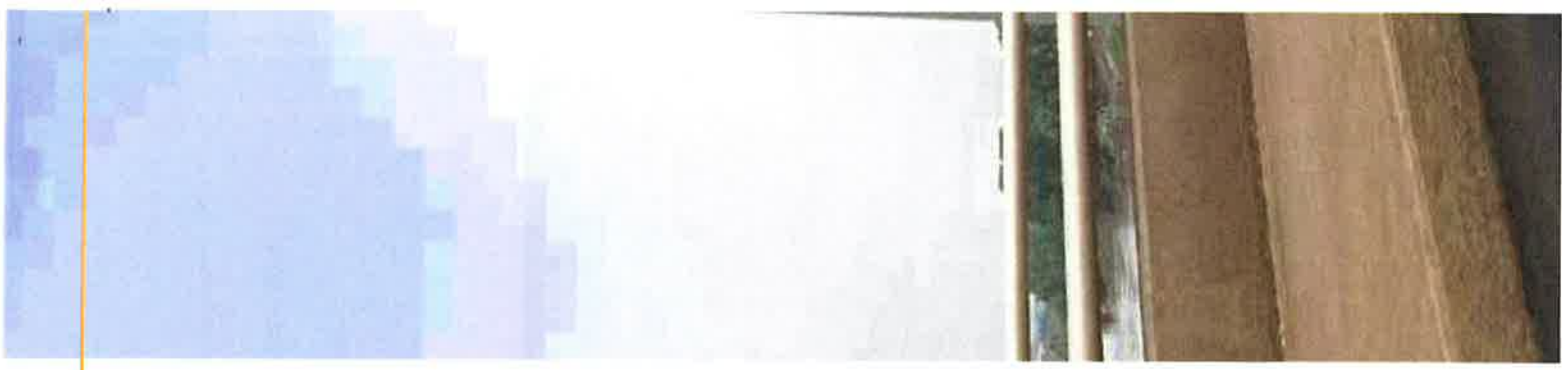
RE SERIES



CONFIDENCE YOU CAN COUNT ON

THE ROAD TO SCHOOL IS EVER CHANGING — JUST ASK A BUS DRIVER. BE IT WEATHER, CONSTRUCTION, TRASH PICK UP OR HOLIDAY TRAFFIC, NO TWO TRIPS ARE THE SAME.

At IC Bus®, we recognize that safe and reliable transportation of students is an enormous responsibility and our number one priority, and to do so successfully requires listening to our customers and collaborating on solutions. The RE Series offers elevated features such as enhanced interiors and maximum passenger capacity, optimum safety, connected technology, and the top-of-the-line Cummins® L9 engine. In the end, the IC Bus® RE Series is a product built with quality and the driver in mind – bringing you the results you need on time, every time.





IRONCLAD UPTIME

We know what it takes to survive a school year — and let's face it — it takes a lot. That's why we build the RE Series to the highest standards with the most reliable engines. Every part we engineer and every material we choose is designed to stand up to the rigors of daily use. In addition, we also offer the largest, most capable service and support network in the industry. So whether you're headed to school, a championship game, or a school field trip, you can count on the RE Series to get the job done.

QUALITY

- ▶ Millions of dollars invested into the Tulsa manufacturing facility to enhance precision assembly
- ▶ Standard 16-gauge steel body and all-steel rub rail construction provide increased strength and corrosion resistance
- ▶ Threaded steel body frame construction interlocks roof bows, drip rail and roof stringers into a single frame unit
- ▶ Traditional hard-drive rivet construction is based on 120% of design strength guidelines based on FMVSS requirements



MISSION #1: SAFETY

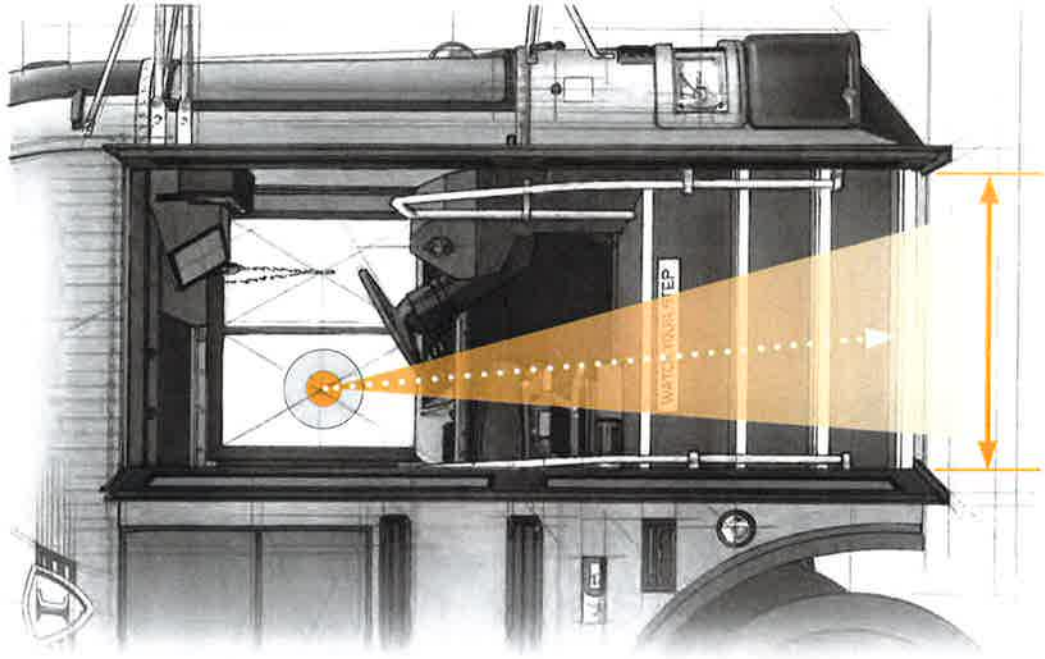
The safety and security of the driver and passengers should always be the number one priority of any bus manufacturer. As the largest school bus company in the industry, IC Bus® understands this more than most. That's why we've developed innovative features like the integrated front bumper crossing control gate and the widest stepwell in the industry.

RE SERIES SAFETY FEATURES

- ▶ Integrated construction is designed with all-steel cage body with 16-gauge steel side sheets
- ▶ 21,000-lb rear IROS air suspension
- ▶ 36" wide Naviflex stepwell are consistently spaced for predictable footing
- ▶ Interchangeable SafeGuard BTI seating
- ▶ Stepwell is positioned to be better aligned with the driver's field of view versus the competitors, reducing neck strain and overall fatigue
- ▶ Long grab handles extend close to the ground so as to be reachable by smaller passengers
- ▶ Optional integrated front bumper crossing control gate helps to ensure that students do not cross in front of the bus
- ▶ Standard Air Brakes provide responsiveness that drivers require when riding through rough terrain
- ▶ The available Leave No Student Behind® feature ensures drivers disable alarm at rear of bus before exiting, ensuring no student is overlooked



Interchangeable SafeGuard BTI seating exclusively for IC Bus® is continually compliance tested to make sure it meets and exceeds all federal safety standards



36-INCH WIDE NAVIFLEX STEPWELL FEATURES LONG GRAB HANDLES WHICH EXTEND CLOSE TO THE GROUND

35" OPENING
ALIGNS WITH THE DRIVER'S FIELD OF VIEW



DRIVERFIRST™

**DESIGNED WITH
DRIVERS IN MIND**





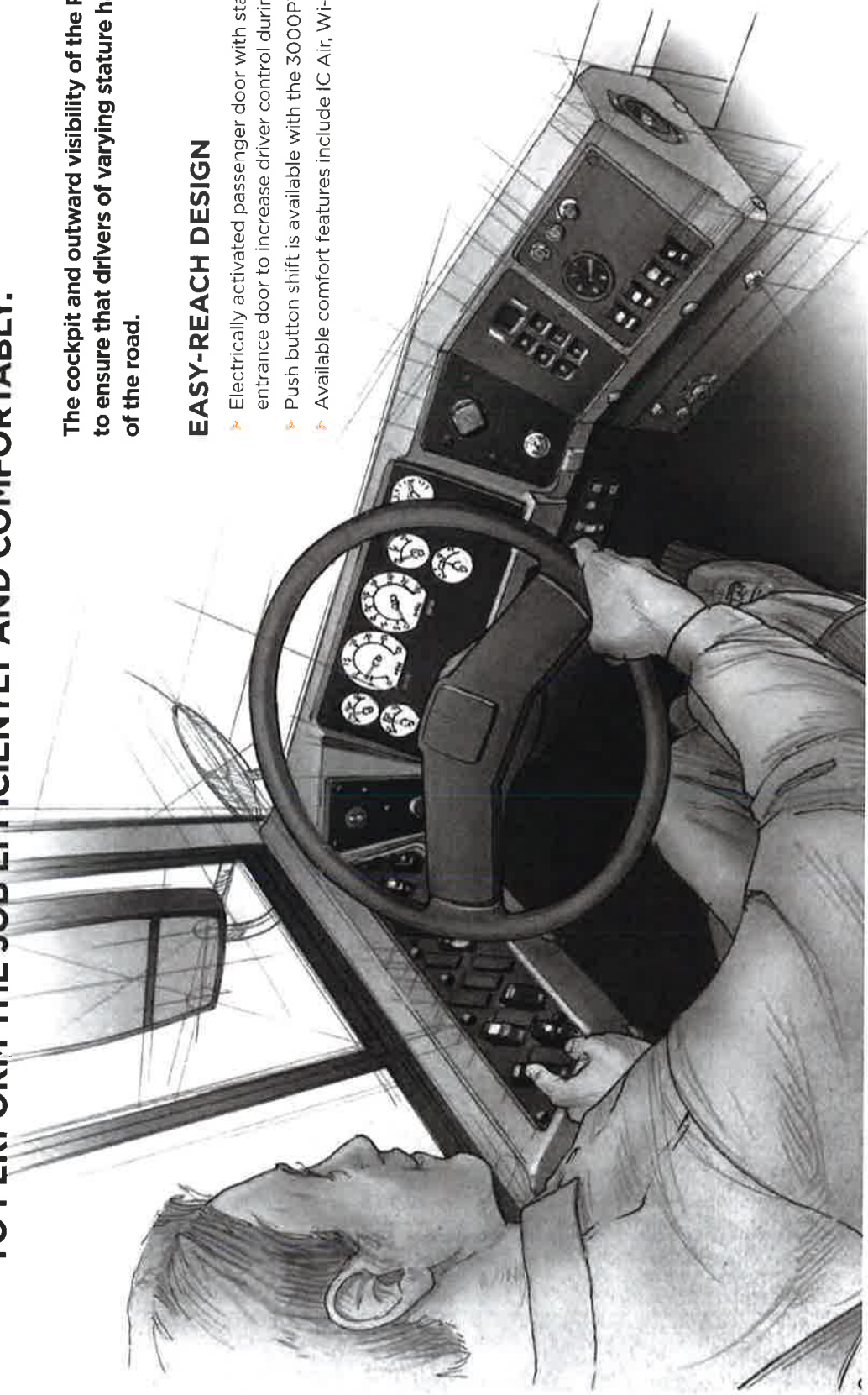
TAKE COMMAND

A SUCCESSFUL RIDE IN EVERY BUS STARTS WITH A TRAINED BUS DRIVER. DRIVING AS MANY AS 90 CHILDREN TO AND FROM SCHOOL TAKES A DEFT TOUCH AND A LOT OF CONCENTRATION SO IT'S IMPORTANT THAT THEY HAVE THE TOOLS THEY NEED TO PERFORM THE JOB EFFICIENTLY AND COMFORTABLY.

The cockpit and outward visibility of the RE Series is designed to ensure that drivers of varying stature have a solid command of the road.

EASY-REACH DESIGN

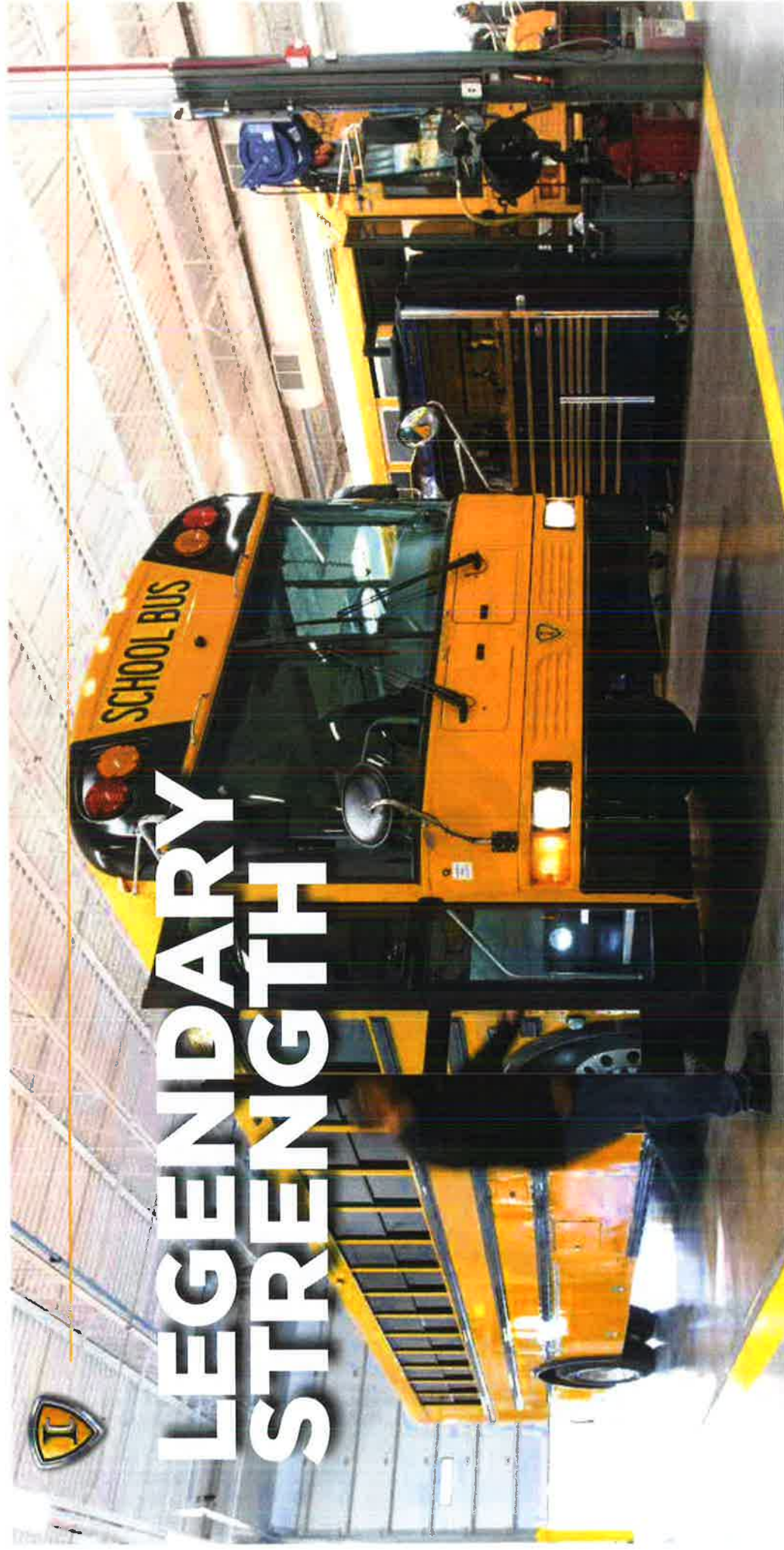
- Electrically activated passenger door with standard electric vandal lock on entrance door to increase driver control during loading and unloading
- Push button shift is available with the 3000PTS Allison transmission
- Available comfort features include IC Air, Wi-Fi and Satellite TV





LEGENDARY STRENGTH

GIVEN THE UNPREDICTABILITY EACH NEW DAY BRINGS, A RELIABLE AND POWERFUL ENGINE IS ONE THING BUS DRIVERS SHOULD BE ABLE TO COUNT ON. RE SERIES IS AVAILABLE WITH THREE VERSIONS OF THE ALL-NEW CUMMINS® L9. THIS INLINE-6 DIESEL WORKHORSE COMES FROM A LEGACY OF OVER 27 YEARS AND 5 MILLION ENGINES. THIS PROVEN PERFORMER ALSO DELIVERS THE BEST POWER-TO-WEIGHT RATIO IN ITS CLASS.





ONCOMMAND[®] CONNECTION.[®] ALL MAKES. ALL MODELS.

HELPING KEEP YOUR FLEET ON TIME, ALL THE TIME

As a manager of bus fleets, we know your biggest challenges. Ensuring passenger safety. Staying on schedule. Reducing operational costs and increasing efficiency. We're here to help. OnCommand[®] Connection is the first and only all-makes diagnostics system that connects your entire fleet and provides you with the information you need to get your job done.

ALL THE TOOLS YOU NEED AT YOUR FINGERTIPS

OnCommand[®] Connection is designed to keep your fleet on time and your passengers safe through powerful features such as **automated driver vehicle inspection reports, engineer-designed action plans and access to your portal through your preferred interface: computer, tablet, smartphone or email.**



ONCOMMAND[®] CONNECTION'S MISSION

- ▶ Improve vehicle reliability for your entire fleet
- ▶ Ensure the safety of your driver and passengers
- ▶ Increase the efficiency of your operation
- ▶ Reduce your costs and increase your value

ONCOMMAND[®] CONNECTION HELPS:

- ▶ Automate Driver Vehicle Inspection reports to make them faster and more accurate
- ▶ Merge inspection report data with vehicle fault codes into one easy-to-read report
- ▶ Be more proactive in identifying maintenance issues and addressing them before a breakdown occurs
- ▶ Make informed choices to manage your fleet for maximum productivity



RE SERIES SPECIFICATIONS

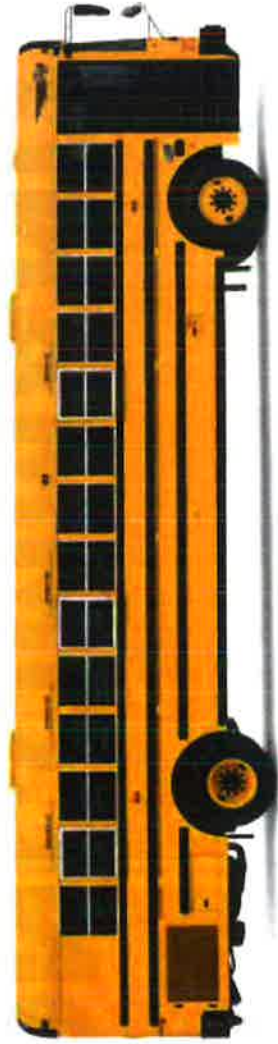
ADVANTAGE: RE SERIES

WHEN SCHOOL BUDGETS ARE TIGHT, IT'S MORE IMPORTANT THAN EVER TO MAKE SOUND DECISIONS WHEN IT COMES TO MAJOR PURCHASES.

Every school district has different needs but the RE Series has indisputable advantages. From driver visibility to rock-solid reliability, when you sum it up, it all adds up to the RE Series.

SIMPLE MATH

- ▶ Flat front provides excellent front visibility to the ground
- ▶ Unobstructed access to driver area
- ▶ Low interior noise level at driver area due to engine position
- ▶ Air suspension offers a smooth ride for drivers and passengers
- ▶ Maximum passenger capacity of 90
- ▶ Pass through luggage availability
- ▶ Integral transmission oil cooler on the Allison 3000 transmission



KEY FEATURES

- ▶ Post trip child monitor system ensures drivers disable alarm at rear of bus before exiting
- ▶ Entry steps are consistently spaced for predictable footing and are the widest in the industry for safe and convenient entry/egress
- ▶ Flat roped-in windshield and roped-in stationary glass for easier and more cost-effective glass replacement
- ▶ Standard 16-gauge steel body and all-steel rub rail construction provide increased strength
- ▶ Electrically activated passenger door with standard electric vandal lock
- ▶ Interchangeable BTI Seating features precision die-formed seat base and seat back that can be swapped in approximately five minutes
- ▶ Smooth-riding 21,000-lb International® Ride-Optimized Air Suspension is standard (higher ratings available)
- ▶ Visual and Audible alarms for Low Fuel, Oil, Voltage, Coolant and High Temperature



NAVISTAR[®]
CAPITAL
 a BMO Financial Group program

Navistar Capital is an industry leader in commercial vehicle financing with over 40 years of experience. We provide customized leases and secured loans with flexible structuring for International[™] heavy and medium duty commercial vehicles. Contact your local International Truck dealer for more information.

FLEETRITE

For more than 40 years, Fleetrite[®] has provided quality parts for all truck and bus makes sold exclusively at your International[®] Truck dealer. Every part is Navistar quality approved and is covered under a 1-year parts and labor warranty. Parts you can trust and affordability you can bank on.



DIAMOND EDGESM CERTIFIED IC Bus[®] Dealers

This select network of International dealer service departments has passed rigorous parts and service certification guidelines to provide you with faster turnarounds, immediate parts availability and a higher level of servicing expertise. Their ongoing pledge is to maximize your uptime and deliver a best-in-class customer experience.



www.ICBus.com

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INSTRUCTIONS TO BIDDERS

Piggyback

SECURING DOCUMENTS:

Drawings and Specifications are available at:

**South County Support Services Agency
16644 S. Elm Avenue
Caruthers, CA 93609
(559) 644-1000**

BID # 1819-SC11-01

Bids to receive consideration shall be made in accordance with the following instructions:

1. Bids shall be made on a form obtained from the Owner. Bids not made on the proper form shall be disregarded. Numbers must be stated in words and figures, and the signatures of all individuals must be in longhand.
2. No bid will be considered which makes exceptions, changes, or in any manner makes reservations to the terms of the drawings or specifications.
3. Questions regarding documents, discrepancies, omissions, or doubt as to meanings shall be referred immediately to the **Agency Director** who will send written instructions clarifying such questions to each bidder. Oral responses will not be binding on the Owner.
4. Each bid must give the full business address of the bidder and be signed by bidder with bidder's usual signature. Bids by partnerships must furnish the full name of all partners and must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Bids by corporations must be signed with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president or any vice president, and then followed by a second signature by the secretary, assistant secretary, the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.
5. Bids must be accompanied by a certified check, cashier's check, or bidder's bond, for an amount not less than ten percent (10%) of the amount of the bid, made payable to the order of the Owner. If a bidder's bond accompanies the bid, said bond shall be secured

by an Admitted Surety (an insurance organization authorized by the Insurance Commissioner to transact the business of insurance in the State of California during this calendar year). The surety insurer must, unless otherwise agreed to by Owner in writing, at the time of issuance of the bond, have a rating not lower than "A-" as rated by A.M. Best Company, Inc., or other independent rating companies. Owner reserves the right to approve or reject the surety insurer selected by Vendor and to require Vendor to obtain a bond from a surety insurer satisfactory to the Owner. Said check or bond shall be given as a guarantee that the bidder will enter into the Agreement if awarded the Contract, and in case of refusal or failure to enter into said Agreement, the check or bond, as the case may be, shall be payable to the Owner and retained as liquidated damages.

6. To ensure accountability in warranty and after sales service any distributor submitting a bid must own and operate a minimum of one full-service maintenance facility in California. Additional services facilities throughout California are preferred. The Distributor owned facility must have been in full operation for a minimum of 12 consecutive months immediately preceding the date of the award.
7. Owner may purchase one or more Pupil Transportation Equipment. This is an indefinite quantity bid. All public school districts in all Counties in the State of California may purchase identical items at the same unit price under the terms and conditions of the Contract and pursuant to Public Contract Code section 20118, as amended by Chapter 730 of the Statutes of 2006 (A.B. 1967) for 365 days following **November 15, 2018**. At 5 p.m. PST on that date the ability to piggyback on this Contract shall terminate. However, prior to that original expiration date, and the expiration of any authorized extensions, Owner may extend the term of the Contract in writing. The original term and all extensions shall not exceed five years from **November 15, 2018**.
8. Bids shall be sealed and filed at the location designated in the Notice to Bidders on **November 15, 2018 before 8:00 a.m.** on the clock designated by the Owner or its representative as the bid clock. Facsimile copies of the bid will not be accepted. Irrespective of how a bidder chooses to deliver the bid and other documents to the Owner, the bidder is responsible for ensuring that the bid and other documents are actually received at the location designated in the Notice to Bidders for receipt of the bid and other documents prior to the time for the bid opening. Bids and other documents for any reason not actually received at the designated location prior to the time for the bid opening shall not be opened or considered.

WITHDRAWAL OF BIDS:

Bids may be withdrawn by bidders prior to the time fixed for the submittal of bids. The Owner reserves the right to take more than 30 days to make a decision regarding the rejection of bids or the award of the Contract.

OPENING OF BIDS:

Bids will be opened on **November 15, 2018 at South County Support Service Agency, at 8:00 a.m.** as calculated by the clock designated by the Owner or its representative as the bid clock. Opening of bids shall be as soon after the hour set as will be possible. Any and all bidders will be permitted to attend.

EXAMINATION OF CONTRACT:

Before submitting a bid, bidders shall examine the drawings, read the specifications and the other Contract documents. Bidders shall fully inform themselves as to all requirements for the Contract and shall include in the bid a sum to cover all of the requirements. All bids shall be F.O.B. the delivery location, **South County Support Service Agency**. All costs for delivery and any packaging of Pupil Transportation Equipment are the responsibility of Vendor and shall not be included in the bid.

OR EQUAL:

The use of a name of a manufacturer, or any special brand or make, in describing a product does not restrict bidders to that manufacturer or specific product. An equal of the named product will always be given due consideration. The "or equal" product must be equal or better in quality, utility and all other requirements to the manufacturers or brands Owner specified. Bidders must submit a request for substitution, supporting data and requested samples **5 days** before the bid opening. Samples are to be provided at bidders' cost. Samples may be destroyed during testing. If not destroyed, they may be returned, upon request, at bidders' expense. The make or brand and grade of the product must be stated in the bid form if it is not the specific product the Owner named. When the make or brand or grade is not stated, it is understood to be the specific product the Owner named.

FORM OF AGREEMENT BETWEEN OWNER AND VENDOR:

The form of Agreement between Owner and Vendor that the successful bidder will be required to execute, if awarded the Contract, is a part of this bid package.

ADDENDA OR BULLETINS:

Any addenda or bulletins, issued during the time of bidding, shall form a part of the drawings and specifications, shall be covered in the bid, and shall be made a part of the Contract.

EVIDENCE OF RESPONSIBILITY:

Upon the request of Owner, a bidder shall submit promptly to the Owner or its designee satisfactory evidence showing the bidder's financial resources, the bidder's experience in performing the type of Contract required by the Owner, the bidder's organization available for the performance of the Contract, and any other required evidence of the bidder's qualifications to perform the proposed Contract. The Owner may consider such evidence before making its decision awarding the proposed Contract. Failure to submit evidence of the bidder's responsibility to perform the proposed Contract may result in rejection of the bid.

BIDDERS INTERESTED IN MORE THAN ONE BID:

No person, firm or corporation shall be allowed to make or file or to be interested in more than one bid. A person, firm or corporation submitting a sub-proposal to a bidder, or who has quoted prices on material to a bidder, is not hereby disqualified from submitting a sub-proposal or quoting prices to other bidders.

AWARD OF CONTRACT:

Rejection of any or all bids, to contract with whomever and in whatever manner, to abandon the Contract entirely, and/or to waive any informality in receiving of bids is reserved as the right of the Owner. Before the Contract is awarded, the Owner may, at its sole discretion, require from the proposed successful bidder further evidence of its reasonable qualifications to faithfully, capably, and reasonably perform such proposed Contract and may consider such evidence before making its decision on the award of such proposed Contract.

The Contract shall be awarded to the lowest responsible and responsive bidder as interpreted by the Owner and specified herein and shall be entered into by the successful bidder within ten (10) days after the mailing, faxing or delivering of the Notice of Award of Contract. Owner reserves the right, without any liability, to cancel the award of the Contract at any time before the full execution of the Agreement between Owner and Vendor.

EXECUTION OF AGREEMENT BETWEEN OWNER AND VENDOR:

The Agreement between Owner and Vendor shall be signed by the successful bidder in as many originals as the Owner deems necessary and returned within ten (10) days after the mailing, faxing or delivering of the Notice of Award of Contract. If the successful bidder does not comply with this paragraph, Owner may award the Contract to the next lowest bidder or otherwise proceed as allowed by law.

INSPECTION:

All products furnished under the Contract are subject to inspection and rejection. Vendor bears all expenses incurred in connection with furnishing products for inspection.

PAYMENT:

Payment to the Vendor on account of the Contract shall be made in accordance with the terms of the Contract.

TAXES:

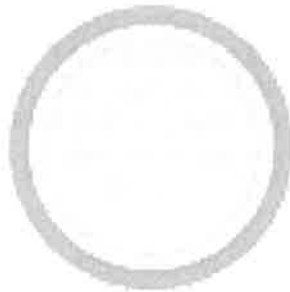
The Owner is generally exempt from payment of Federal Excise Tax on materials. The Owner will furnish exemption certificates to the Vendor to be used to obtain materials ordinarily subject to Federal Excise Tax without payment of the tax. Bidder shall deduct Federal Excise Taxes from their bid prices before submitting bids, so that such taxes will not be included in the bid.

EARLY TERMINATION:

Notwithstanding any provision herein to the contrary, if for any fiscal year of this Contract the governing body of the Owner fails to appropriate or allocate funds for payment under the Contract after exercising reasonable efforts to do so, the Owner may upon thirty (30) days' notice, order performance on the Contract to cease. The Owner will remain obligated to pay for the work already performed, but shall not be obligated to pay the balance remaining unpaid beyond the fiscal period for which funds have been appropriated or allocated and for which the work has not been done.

TIME OF DELIVERY AND ACCEPTANCE; LIQUIDATED DAMAGES:

Vendor agrees to deliver within 120 days from the date of the purchase order as on-time delivery. Delivery shall be deemed complete only upon Owner's written acceptance of the Pupil Transportation Equipment.



AGREEMENT BETWEEN OWNER AND VENDOR

BID #1819-SC11-01

This Agreement effective 11/15/2018, by and between South County Support Services Agency, Fresno County, California, hereinafter called the "Owner" and Creative Bus Sales, Inc. hereinafter called the "Vendor".

WITNESSETH: That the Vendor and the Owner for the consideration hereinafter named agree as follows:

ARTICLE I. SCOPE. The Vendor agrees to supply and deliver Pupil Transportation Equipment free from any and all liens and claims, all in strict compliance with the drawings and specifications therefore and other Contract documents relating thereto. Any Pupil Transportation Equipment ordered after the initial order will require only a purchase order from Owner to Vendor, which purchase order shall modify this Agreement.

ARTICLE II. CONTRACT. The Vendor and the Owner agree that the following documents constitute the Contract: Notice to Bidders, Instructions to Bidder's, Bid Form, Bid Bond, Agreement between Owner and Vendor, Drawings, Specifications, addenda issued prior to bid, and other documents referred to in this Agreement. The Contract documents are complementary and each obligation of the Vendor in any one shall be binding as if specified in all.

ARTICLE III. TIME TO DELIVER AND WRITTEN ACCEPTANCE. Time is of the essence in this Contract, and the time of delivery shall be within 120 days after full execution of this Agreement or Owner's forwarding a purchase order for additional Pupil Transportation Equipment to Vendor, whichever is applicable; provided however that delivery shall be deemed completed only upon Owner's written acceptance of the Pupil Transportation Equipment.

If the Vendor becomes liable under this section, the Owner, in addition to all other remedies provided by law, shall have the right to withhold payment, and to collect the interest thereon, which would otherwise be or become due the Vendor until the liability of the Vendor under this section has been finally determined. If the withheld amount is not sufficient to discharge all liabilities of the Vendor incurred under this Article, the Vendor shall continue to remain liable to the Owner for such liabilities until all such liabilities are satisfied in full.

ARTICLE IV. PAYMENT. The Owner agrees to pay the Vendor in current funds for the performance of the Contract the full amount due within 30 days after the later of the delivery of the Pupil Transportation Equipment, which is not deemed to be completed until Owner accepts the Pupil Transportation Equipment in writing, and Vendor's submission of a satisfactory invoice.

ARTICLE V. TERMINATION. Owner reserves the right to terminate the Contract if Vendor fails to carry out any obligation, term, or condition of the Contract. Owner shall give 10 days written notice to Vendor to cure a default. If Vendor fails to cure within that time period to Owner's satisfaction, Owner may terminate the Contract.

ARTICLE VI. INSPECTION. Pupil Transportation Equipment must conform to the specifications and other Contract documents and may be subject to Owner's inspection and written acceptance.

If another public school district desires to purchase Pupil Transportation Equipment pursuant to Article X of this Agreement, the Vendor shall pay Owner an Agency fee of forty-five hundredths (.45%) for each Pupil Transportation Equipment ordered/purchased.

ARTICLE VII. WARRANTY. Vendor warrants that the Pupil Transportation Equipment will be free from all defects of materials and workmanship and shall be fit and sufficient for the purposes intended. Vendor shall replace defective materials and workmanship at no cost to Owner.

ARTICLE VIII. OPERATIONS AND MAINTENANCE MANUALS. Vendor shall provide Owner with operations and maintenance manuals with delivery of Pupil Transportation Equipment to Owner.

ARTICLE IX. INDEMNIFICATION AND RISK OF LOSS. The Vendor will defend, indemnify and hold harmless the Owner, its governing board, officers, agents, trustees, and employees against and from any and all liability for damages on account of injury to or death of persons or damage to property resulting from or arising out of or in any way connected with the performance by the Vendor of the Contract or for any infringement of any patent rights, copyright or trademark of any person or persons in consequence of the use by Owner of the Pupil Transportation Equipment provided pursuant to the Contract and reimburse the Owner for all costs, attorney's fees, expenses and loss incurred by it in consequence of any claims, demands, and causes of action which may be brought against Owner arising out of the performance by the Vendor of the Contract. This indemnification shall be in addition to any other indemnification provisions contained in the Contract.

Ownership and risk of loss of the Pupil Transportation Equipment shall not transfer to Owner until Owner has paid the full price for the Pupil Transportation Equipment and received in return signed and executed DMV documentation. Until transfer of ownership occurs, Vendor shall maintain sufficient liability insurance to insure against loss, damage, destruction, injury or death that may result while the Pupil Transportation Equipment is, among other things, being manufactured, transported, delivered, inspected and accepted. Ownership and risk of loss do not transfer to Owner if the Pupil Transportation Equipment is delivered pursuant to Article VI and Article X, and Vendor shall maintain sufficient liability insurance to insure against loss, damage, destruction, injury or death that may result removed by Vendor or the other public school district from South County Support Services Agency.

ARTICLE X. PIGGYBACK CLAUSE.

A. All public school districts in all Counties in the State of California ("Other Agency (ies)") may lease or purchase Pupil Transportation Equipment at the same price under the terms and conditions of this Contract and Public Contract Code section 20118, as amended by Chapter 730 of the Statutes of 2006 ("A.B. 1967") for 365 days following the date of the award of this Contract. Vendor shall promptly inform Owner in writing of all agreements by contract, lease, requisition, or purchase order for leases purchases authorized by Other Agencies under the terms and conditions of this Contract and Public Contract Code section 20118, as amended by A.B. 1976. Vendor shall provide for final delivery of Pupil Transportation Equipment to Other Agency and shall ensure that Pupil Transportation Equipment is accepted. Owner maintains the right to cancel the provisions of Article X at any time without cause.

B. All documents, warrants or checks shall be delivered to the successful bidder.

C. Contract prices and terms for piggyback purposes remain firm for 365 days following the date of award of this Contract. At 5 p.m. PST on that date the ability to piggyback on this Contract shall terminate. However, prior to that original expiration date, and the expiration of any authorized extensions, Owner may extend the term of the Contract in writing. The original term and all extensions shall not exceed five years from the date of the award of this Contract.

D. Owner makes no representation that the use of this Contract by any Other Agency is, in fact authorized by law. Vendor and Other Agency should seek their own independent legal determination as to the lawfulness of this Contract.

ARTICLE XI. ENTIRE AGREEMENT. The Contract constitutes the entire agreement between the parties, and supersedes any prior or contemporaneous agreement between the parties, oral or written, including the Owner's award of the Contract to Vendor, unless such agreement is expressly incorporated herein. The Owner makes no representations or warranties, express or implied, not specified in the Contract. The Contract is intended as the complete and exclusive statement of parties' agreement pursuant to Code of Civil Procedure section 1856.

ARTICLE XII. EXECUTION OF OTHER DOCUMENTS. The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of the Contract.

ARTICLE XIII. EXECUTION IN COUNTERPARTS. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

ARTICLE XIV. BINDING EFFECT. Vendor, by execution of Agreement, acknowledges that Vendor has read this Agreement and the other Contract documents, understands them, and agrees to be bound by their terms and conditions. The Contract shall inure to the benefit of and shall be binding upon the Vendor and the Owner and their respective successors and assigns.

ARTICLE XV. SEVERABILITY. If any provision of the Contract shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

ARTICLE XVI. AMENDMENTS. The term of the Contract shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by the parties and approved or ratified by Owner's Board.

ARTICLE XVII. ASSIGNMENT OF CONTRACT. The Vendor shall not assign or transfer by operation of law or otherwise any or all of its right, burdens, duties or obligations without the prior written consent of the Owner.

ARTICLE XVIII. SAFETY REGULATIONS. Pupil Transportation Equipment shall comply with all applicable safety ordinances, regulations, and statutes.

ARTICLE XIX. LAW AND VENUE. The Contract shall be governed by and construed in accordance with the laws of the State of California. The parties also agree that, in the event of litigation, venue shall be in the proper state court located in Fresno County, California.

ARTICLE XX. WRITTEN NOTICE. Witten notice shall be deemed to have been duly served if delivered in person to the individual or member of the firm or to an office of the corporation for whom it was intended, or if delivered at or sent by registered or overnight mail to the last business address known to the person who gives the notice.

ARTICLE XXI. NO WAIVER. No action of failure to act by the Owner shall constitute a waiver of a right or duty afforded it under the Contract, nor shall such action or failure to act constitute approval of or acquiescence in a breach thereunder, except as may be specifically agreed to in writing.

Vendor:

Creative Bus Sales, Inc.

14740 Ramona Avenue

Chino, CA 91710



Signature

Anthony Matijevich, President

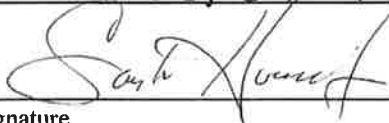
Signed by

Owner:

South County Support Services, Agency

16644 S. Elm Avenue

Canuthers, CA 93609



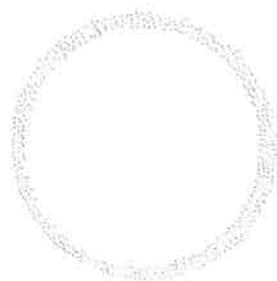
Signature

Sandra Horvitz, Agency Director

Signed by

NOTE: Vendor must give the full business address of the Vendor and sign with Vendor's usual signature. Partnerships must furnish the full name of all partners and the Agreement must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Corporations must sign with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president, or any vice president, and then followed by a second signature by the secretary, assistant secretary, and the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the

matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.



*** Proof of Publication ***

The Sentinel
Lee Central California Newspapers
P.O. Box 9
Hanford, CALIFORNIA 93232
PHONE 888-790-0915
Sentinel_Finance@lee.net

SOUTHWEST TRANSPORTATION AGENC

16644 SOUTH ELM AVENUE
CARUTHERS CA 93609

ORDER NUMBER 85737

Publication- The Selma Enterprise Kingsburg Recorder

State of California

County of Fresno

I am a citizen of the United States and a resident of the county forsaied; I am over the age of eighteen years, and not a part to or interested in the above-entitled matter. I am the principal clerk of The Selma Enterprise Kingsburg Recorder, a newspaper of general circulation, printed and published daily in the city of Selma and Kingsburg, County of Fresno, and which newspaper has been adjudged a newspaper of general circulation by the superior court of the County of Fresno, State of California, under the date of July 8, 1952, case number 86769(Selma), and September 20, 1953, case number 84716 (Kingsburg).

That I know from my own personal knowledge the notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said nespaper and not in any supplement thereof on the following dates, to wit:

PUBLISHED ON: 10/31/2018, 11/07/2018, 11/14/2018

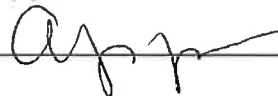
TOTAL AD COST: 468.42

FILED ON: 11/14/2018

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Fresno County, California

This Day 14 of November, 2018.

Signature 

RECEIVED NOV 16 2018

AD#85737

NOTICE TO BIDDERS
BID #1819-SC11-01

NOTICE IS HEREBY GIVEN THAT the South County Support Services Agency (hereinafter referred to as "Owner") County of Fresno, State of California, will receive seal bids prior to the date and time stated for the Bid Opening for:

Public Transportation Equipment

As per specification and contract documents which may now be obtained from Owner.

South County Support Services Agency
16644 South Elm Avenue
Caruthers, California 93609

All bids must conform and be responsive to the contract documents. Bid and appropriate documents can be obtained in person at the Business Office between 9:00a.m. and 2:00p.m. Monday through Friday or via email by submitting request to accounting@southwestloa.org.

Bids will be sealed and filed in the office of Agency Director:
South County Support Services Agency
16644 South Elm Avenue
Caruthers, California 93609

On November 15, 2018 before 8:00 A.M. on the clock designated by the Owner or its representative as the bid clock. Facsimile (FAX) copies of the bid will not be accepted.

Bids will be opened on November 15, 2018, at South County Support Services Agency 16644 South Elm Avenue, Caruthers, Ca. 93609 at 8:00 A.M., as calculated by the clock designated by the Owner or its representative as the bid clock.

Bids must be accompanied by a bidder's bond, cashier's check, or certified check for at least ten percent (10%) of the amount of the base bid and made payable to the Owner. If a bid bond is used, it must be issued by an Admitted Surety (an insurance organization authorized by the Insurance Commissioner to transact surety insurance in the State of California during this calendar year), which shall be given as a guarantee that the bidder will enter into a Contract if awarded the Work and will be declared forfeited, paid to, or retained by the Owner as liquidated damages if the bidder refuses or neglects to enter into the Contract provided by the Owner after being requested to do so. The surety insurer must, unless otherwise agreed to by Owner in writing, at the time of issuance of the bond, have a rating not lower than "A-" as rated by A.M. Best Company, Inc. or other independent rating companies. Owner reserves the right to approve or reject the surety insurer selected by Contractor and to require Contractor to obtain a bond from a surety insurer satisfactory to the Owner.

Owner may purchase one or more School Bus(es). This is an indefinite quantity bid. All public school districts in all Counties in the State of California may purchase identical items at the same unit price under the terms and conditions of the Contract and pursuant to Public Contract code section 20118, as amended by Chapter 730 of the Statutes of 2008 (A.B. 1967) for 365 days following the date of the award of this Contract. At 5 p.m. PST on that date the ability to piggyback on this Contract shall terminate. However, prior to that original expiration date, and the expiration of any authorized extensions, Owner may extend the term of the Contract in writing. The original term and all extensions shall not exceed five years from the Award of the Contract.

The Governing Board of Directors of the South County Support Services Agency reserves the right to reject any and all bids received in whole or part, to waive any irregularities in the bids or bidding, and to be the sole judges of suitability of products offered.

Unless otherwise required by law, no bidder may withdraw its bid for a period of 30 days after the date set for the opening thereof or any authorized postponement thereof. The Owner reserves the right to take more than 30 days to make a decision regarding the rejection of bids of the award of the Contract.

SIGNED

Sandra Robles
South County Support Services Agency

Publication Dates:
October 31, 2018
November 7, 14, 2018



Bond No. Bid

KNOW ALL MEN BY THESE PRESENTS, that we, Creative Bus Sales, Inc.

as principal, and the **GREAT AMERICAN INSURANCE COMPANY**, a corporation existing under the laws of the State of Ohio, having its Administrative Office at 301 E. Fourth Street, Cincinnati, Ohio 45202, as surety, are held and firmly bound unto South County Support Services Agency

as obligee, in the penal sum of Ten Percent of the Attached Bid Amount

Dollars (\$ 10% of attached bid amount), lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrator, successors and assigns, Jointly and severally, firmly by these presents.

SIGNED, sealed and dated this 8th day of November, 2018.

WHEREAS, the said principal Creative Bus Sales, Inc.

herewith submitting a proposal for Bid # 1819-SC11-01

NOW, THEREFORE, the condition of this obligation is such that, if the said principal shall be awarded the said contract, and shall within Sixty (60) days after receiving notice of such award enter into a contract and give bond for the faithful performance of the contract, then this obligation shall be null and void otherwise the principal and surety will pay unto the obligee the difference in money between the amount of the principal's bid and the amount for which the obligee may legally contract with another party to perform the work, if the latter amount be in excess of the former; but in no event shall the liability hereunder exceed the penal sum hereof.

Creative Bus Sales, Inc.

[Signature]
Principal

GREAT AMERICAN INSURANCE COMPANY

By: [Signature]
James E. Hurst, Jr. Attorney-in-Fact

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Orange)

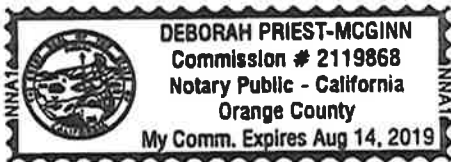
On November 8th, 2018 before me, Deborah Priest-McGinn
Date Here Insert Name and Title of the Officer

personally appeared James E. Hurst, Jr.
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity~~(ies)~~, and that by his/~~her/their~~ signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Deborah Priest-McGinn
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____ Document Date: _____

Number of Pages: _____ Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

Corporate Officer — Title(s): _____

Partner — Limited General

Individual Attorney in Fact

Trustee Guardian or Conservator

Other: _____

Signer Is Representing: _____

Signer's Name: _____

Corporate Officer — Title(s): _____

Partner — Limited General

Individual Attorney in Fact

Trustee Guardian or Conservator

Other: _____

Signer Is Representing: _____

GREAT AMERICAN INSURANCE COMPANY®

Administrative Office: 301 E 4TH STREET • CINCINNATI, OHIO 45202 • 513-369-5000 • FAX 513-723-2740

The number of persons authorized by this power of attorney is not more than TWO

No. 0 14926

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the GREAT AMERICAN INSURANCE COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; provided that the liability of the said Company on any such bond, undertaking or contract of suretyship executed under this authority shall not exceed the limit stated below.

Name	Address	Limit of Power
MATTHEW F. SCHAFNITZ	BOTH OF	BOTH
JAMES E. HURST, JR.	LAGUNA NIGUEL, CALIFORNIA	\$100,000,000.00

This Power of Attorney revokes all previous powers issued on behalf of the attorney(s)-in-fact named above.

IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 24TH day of MARCH, 2016

Attest

GREAT AMERICAN INSURANCE COMPANY



Matthew F. Schafnitz
Assistant Secretary

David C. Kitchin
Divisional Senior Vice President

STATE OF OHIO, COUNTY OF HAMILTON - ss:

DAVID C. KITCHIN (877-377-2405)

On this 24TH day of MARCH, 2016, before me personally appeared DAVID C. KITCHIN, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is a Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.



Susan A. Kohorst
Notary Public, State of Ohio
My Commission Expires 05-18-2020

Susan A. Kohorst

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of Great American Insurance Company by unanimous written consent dated June 9, 2008.

RESOLVED: That the Divisional President, the several Divisional Senior Vice Presidents, Divisional Vice Presidents and Divisional Assistant Vice Presidents, or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.

RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

I, STEPHEN C. BERAHA, Assistant Secretary of Great American Insurance Company, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of June 9, 2008 have not been revoked and are now in full force and effect.

Signed and sealed this 8th day of November, 2018.



Matthew F. Schafnitz
Assistant Secretary

State of California

OFFICE OF THE SECRETARY OF STATE

CERTIFICATE OF STATUS DOMESTIC CORPORATION

I, MARCH FONG EU, *Secretary of State of the State of California*, hereby certify:

That on the 4TH day of January, 1990,

CREATIVE BUS SALES, INC.

became incorporated under the laws of the State of California by filing its Articles of Incorporation in this office; and

That no record exists in this office of a certificate of dissolution of said corporation nor of a court order declaring dissolution thereof, nor of a merger or consolidation which terminated its existence; and

That said corporation's corporate powers, rights and privileges are not suspended on the records of this office; and

That according to the records of this office, the said corporation is authorized to exercise all its corporate powers, rights and privileges and is in good legal standing in the State of California; and

That no information is available in this office on the financial condition, business activity or practices of this corporation.



IN WITNESS WHEREOF, I execute this
certificate and affix the Great Seal
of the State of California this
19th day of January, 1990

March Fong Eu

Secretary of State

1650311

ARTICLES OF INCORPORATION
OF
CREATIVE BUS SALES, INC.

FILED ^{B1}
In the office of the Secretary of State
of the State of California

JAN 4 1990

March Fong Eu
MARCH FONG EU, Secretary of State

FIRST: That the name of the corporation is:

CREATIVE BUS SALES, INC.

SECOND: The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California other than the banking business, the trust company business or the practice of a profession permitted to be incorporated by the California Corporations Code. The specific purpose of this corporation is to engage in the selling, leasing and servicing of buses and motor coaches.

THIRD: The name of this corporation's initial agent for service of process in the State of California is:

C T Corporation System

FOURTH: This corporation is authorized to issue only one class or shares of stock; and the total number of shares which this corporation is authorized to issue is One Thousand (1,000) shares without par value.

IN WITNESS WHEREOF, the undersigned has executed these Articles this 29th day of December, 1989.

Richard D. Bird
Richard D. Bird, Incorporator

A0574792

1656311 SURV

FILED
In the Office of the Secretary of State
of the State of California

JAN 01 2002 *PLS*

Bill Jones
BILL JONES, Secretary of State

**CERTIFICATE OF OWNERSHIP
AM ACQUISITION CORPORATION**

Anthony Matijevich, Jr. and Victoria E. Matijevich certify that:

1. They are the duly elected and acting President and Secretary, respectively, of AM ACQUISITION CORPORATION, a California corporation (this "Corporation").

2. This Corporation owns all of the outstanding shares of CREATIVE BUS SALES, INC., a California corporation (the "Subsidiary").

3. The board of directors of this Corporation duly adopted and approved the following resolution:

RESOLVED, that this Corporation merge with and into the Subsidiary (with this Corporation as the disappearing corporation and the Subsidiary as the surviving corporation), and that the Subsidiary assume all remaining obligations of this Corporation pursuant to Section 1110 of the California General Corporation Law.

4. The merger of this Corporation with and into the Subsidiary is to be effective as of January 1, 2002.

5. The outstanding shares of this Corporation shall be converted pro rata into shares of the Subsidiary.

6. The board of directors of the Subsidiary has duly adopted and approved the merger of this Corporation with an into the Subsidiary pursuant to a plan of merger.

They further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of their own knowledge.

Date: December 6, 2001

Anthony Matijevich, Jr.
Anthony Matijevich, Jr., President

Date: December 6, 2001

Victoria E. Matijevich
Victoria E. Matijevich, Secretary



I hereby certify that the foregoing transcript of 2 page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.

DEC 20 2011

Date: _____ *AB*

Debra Bowen
DEBRA BOWEN, Secretary of State

BID FORM

BID # 1819-SC-11-01

DATE: November 9, 2018

SOUTH COUNTY SUPPORT SERVICES AGENCY

WE RESPECTFULLY SUBMIT FOR YOUR CONSIDERATION OUR BID TO SUPPLY AND DELIVER PUPIL TRANSPORTATION EQUIPMENT AS FOLLOWS:

CHASSIS:	IC Bus	MODEL:	RE3911		
MAKE:	IC Bus	YEAR OF MANUFACTURE:	2018 or newer		
WHEELBASE:	276" WB	ENGINE:	Cummins L9 HP: 300 HP		
BODY MAKE	IC Bus	MODEL:	RE3911	CAPACITY:	82 passengers
TRANSMISSION:	Allison PTS3000				82 AMBULATORY 0 WHEELCHAIR

CASH PURCHASE PRICE:	\$	160,300.00
STATE SALES TAX:	\$	12,783.93 (7.975%)
2007 CA TIRE TAX:	\$	10.50
TOTAL BID:	\$	173,094.43
Escalator for each subsequent year: [Owner to fill in]		Up to 5%

I/WE HAVE EXAMINED THE DETAILED MINIMUM SPECIFICATIONS AND GUARANTEE THIS BID TO BE IN ACCORDANCE THEREWITH. THE ABOVE PRICE INCLUDES ALL DEALER PREP, PRE-DELIVERY SERVICE, NECESSARY LETTERING, F.O.B. DELIVERY, AND DOCUMENTATION FEE.

If written Notice of Award of Contract is mailed, faxed, or delivered to the undersigned at any time before this bid is withdrawn, the undersigned shall, within ten (10) days after the date of such mailing, faxing, or delivering of such notice, execute and deliver an agreement in the form of Agreement present in the Contract documents in accordance with the specifications and bid as accepted.

The undersigned hereby designates as the office to which such Notice of Award of Contract may be mailed, faxed, or delivered:

Creative Bus Sales, 14740 Ramona Avenue, Chino, CA 91710
O: 909.465.5528; F: 909.465.5529; joea@creativebussales.com

Circular letters, bulletins, addenda, etc., bound with the specifications or issued during the time of bidding are included in the bid, and, in completing the Contract, they are to become a part thereof.

The receipt of the following addenda to the specifications is acknowledged:

Addendum No. _____ Date _____ Addendum No. _____ Date _____

Addendum No. _____ Date _____ Addendum No. _____ Date _____

Addendum No. _____ Date _____ Addendum No. _____ Date _____

This bid may be withdrawn at any time prior to the scheduled time for the opening of bids or any authorized postponement thereof.

NOTE: Each bid must give the full business address of the bidder and be signed by bidder with bidder's usual signature. Bids by partnerships must furnish the full name of all partners and must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Bids by corporations must be signed with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president or any vice president, and then followed by a second signature by the secretary, assistant secretary, the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.

The undersigned declares under penalty of perjury under the laws of the State of California that the representations made in this bid are true and correct.

Print or Type Name Anthony Matijevich

Title President

Name of Company Creative Bus Sales, Inc.


Business Address 14740 Ramona Avenue, Chino, CA 91710

Telephone Number 909.465.5528

State of Incorporation, if Applicable California

Evidence of authority to bind corporation is attached.

Dated: November 9, 2018

Signed 
Anthony Matijevich

Additional Signaturc Lines if Applicable:

Print or Type Name Terry McCrea
Title Chief Financial Officer

Name of Company Creative Bus Sales, Inc
Business Address 14740 Ramona Avenue
Telephone Number : Chino, CA 91710
909.465.5528

Dated: November 9, 2018

Signed 
Terry McCrea

SPECIFICATIONS

BID #1819-SC11-01(D)

School Bus Bid

The school bus furnished shall comply with all current State of California and Federal Motor Vehicle Safety Standards in effect at time of manufacture. Additionally, the South County Support Service Agency (SCSSA) is requiring the following supplementary specifications. Under specifications furnished, fill in all spaces. Indicate compliance with "Comply" or explain equivalents or exceptions in the space provided. Equivalency of any exceptions to the items requested will be solely at the discretion of the SCSSA.

Prior to delivery, the bus shall be prepared for inspection and certification for operation by the California Highway Patrol. SCSSA will not accept a bus that is not prepared for inspection and certification.

Minimum Specifications Required	Specifications furnished
<p>New school bus capable of transporting up to 82 passengers in a proper and safe manner.</p> <p>Acceptable manufacturers include Blue Bird, IC Corp, and Thomas Built.</p> <p>Bidder must be a valid franchised dealer in the State of California for the unit(s) bid.</p> <p>Bus must be new with transportation miles only.</p>	<p>Year: 2018 or newer</p> <p>Manufacturer: IC Bus</p> <p>Model: RE3911 rear-engine transit</p> <p>Capacity: Up to 82 passengers</p>
<p>Vehicle Dimensions</p> <p>G.V.W.R.: Minimum 35,000 lbs.</p> <p>Wheelbase: Up to 276"</p> <p>Maximum overall length: Up to 40'</p> <p>Maximum overall width: 8'</p> <p>Maximum overall height: 11'</p> <p>Minimum headroom: 77"</p>	<p>G.V.W.R.: 35,000 lbs.</p> <p>Wheelbase: 276"</p> <p>Overall length: 40'</p> <p>Overall width: 8'</p> <p>Overall height: 11'</p> <p>Headroom: 77"</p>

Chassis Specifications

Item	Minimum Specifications Required	Specifications furnished
Air Cleaner	Shall be a single-stage air cleaner, with replacement element. Air restriction indicator to show when the element needs to be changed.	Comply
Alternator	Shall be 12-volt of not less than 240 amps and provide at least 50% of the rated charge at engine idle.	Comply
Axle, Front	Shall be heavy-duty "I" beam design. Minimum 12,000 lb. axle capacity with greaseable tie rod ends. Hubs shall be equipped with oil lubrication seals.	Comply
Axle, Rear	Shall be a full-floating type and have a minimum gross weight capacity of 23,000 lbs. Axle shall be equipped with oil lubricated wheel bearings, replaceable oil lubrication seals, and include a magnetic drain plug.	Comply
Batteries	Shall be a minimum three 12-volt type Group 31 maintenance-free batteries. Provide a battery cut-off switch mounted in the battery box and a lock for the battery box door.	Comply
Brakes	Service brakes shall be air disc brakes with antilock brake system and electronic stability control. Brake system shall include a gear driven air compressor with a minimum output of 13.2 CFM, and a minimum of three air reservoirs. Air reservoir drain valves shall be manually operated and be located within the driver's compartment. Parking brake shall be spring type with dash-mounted control valve. Bendix AD-IP air dryer.	Comply
Brakes, auxiliary	Engine compression brake.	Comply
Collision Mitigation system	Bendix Wingman Fusion active and automatic systems that integrate camera, radar and brakes to mitigate collisions.	Comply
Cooling System	Radiator to be heavy-duty construction and mounted on shock absorbing cushions for easy service and extended life. Constant-torque clamps on all radiator hoses.	Comply
Cruise Control	Electronic cruise control	Comply
Design	Transit-style school bus with rear-mounted engine.	Comply

Item	Minimum Specifications Required	Specifications furnished
Drive Line	Booted and permanently lubricated slip member. Greaseable U-Joints with double lip seals on end caps. Guard to prevent damage to under carriage of bus in the event of failure.	Comply
Electrical	System shall be 12-volt with negative ground. All chassis circuits shall be protected by manual-reset circuit breakers or self-monitoring multiplex wiring system.	Comply
Engine	300 horsepower minimum; 860 ft. lbs. torque minimum, electronically controlled inline 6-cylinder diesel powered engine. Governed speed shall be limited to 65 mph.	Comply
Frame	All welded and bolted construction. Dimensions shall be not less than 10" x 3" x 1/4" with a minimum 50,000 PSI yield strength.	Comply
Fuel System	100-gallon fuel tank; fuel/water separator and fuel filler door with lock.	Comply
Instrument Panel	Instrument panel shall include: <ul style="list-style-type: none"> • Speedometer/7-digit odometer • Tachometer/Hourmeter • Oil pressure gauge • Water temperature gauge • Fuel gauge • Air pressure gauge • Combination directional signal/headlight dimmer switch on steering column. • Hazard warning switch • Audible warning for oil pressure, water temperature provided through stop engine, engine protection circuit. Separate light and tone for low air pressure. 	Comply
Rust proofing	All chassis framing, fasteners, and suspension systems are to be painted with a rust-inhibiting paint after assembly and before body mounting.	Comply
Shock Absorbers	Heavy-duty direct acting double-action piston type; two front and two rear.	Comply
Suspension, Front and Rear	Front suspension to be taper leaf-type and rated at a minimum of 12,000 lbs. Rear air suspension with a capacity of 23,000 lbs.	Comply

Item	Minimum Specifications Required	Specifications furnished
Steering	Integral full power with a tilt and telescoping steering column and padded wheel.	Comply
Tires	Single front and dual rear 11R22.5 16-ply radial tubeless type tires.	Comply
Transmission	Allison PTS3000 5-speed automatic.	Comply
Wheels	Six 8.25" x 22.5" 10-hole disc hub-piloted wheels. All wheels to be interchangeable.	Comply

Body Specifications

Item	Minimum Specifications Required	Specifications furnished
Aisle	There shall be a minimum 12" wide center aisle from the entrance door to the rear of the bus. The aisle from the center aisle to the emergency doors shall be a minimum of 12 inches.	Comply
Assist Rail	One on the front side of the stepwell and one on the backside.	Comply
Back-up Alarm	The bus shall be equipped with an automatic back-up alarm rated at a minimum of 107 db.	Comply
Bumper, Front and Rear	Shall be one-piece, formed from 3/16" plate steel. The bumpers shall be a minimum of 9 3/4" high.	Comply
Color	Exterior: Shall be National School Bus Chrome Yellow. Trim, including bumpers, guardrails, warning light visors, and door handles shall be black. Wheels shall be painted or powder-coated National School Bus Chrome Yellow on both sides. Entrance door painted yellow. Roof shall be painted white.	Comply
Compartment	Bus shall be equipped with full pass-through luggage compartments between the wheel wells. Include lights and locks and shocks on each of the four doors. The driver's area shall have a minimum of one locking storage compartment.	Comply

Item	Minimum Specifications Required	Specifications furnished
Construction	The bus body shall be constructed of prime commercial quality steel or other material with strength at least equal to steel. Internal skeletal structure shall be welded.	Comply
CSAS	CA Title 13 compliant Child Safety Alert System.	Comply
Defrosters	The defroster shall include full-length windshield defroster channel for even distribution of heated air to the windshield.	Comply
Doors	<p>The entrance door shall be an air- or electric-operated outward opening, two-panel door and be equipped with a vandal lock and grip handle mounted for convenient door opening.</p> <p>All entrance and emergency exit doors shall be equipped with a full-width 1" x 3" pads located above the door opening.</p>	Comply
Electrical	<p>The electrical system shall be 12-volt. The wiring shall be color and number coded and a wiring diagram shall be furnished with each bus.</p> <p>All body circuits shall be protected by manual-reset circuit breakers or self-monitoring multiplex system.</p> <p>Driver's area shall be equipped with a cellular phone power outlet.</p>	Comply
Emergency Exits	<p>Emergency Door: There shall be one emergency door located on the left side of the bus. There shall be a device installed on the top of the emergency door that will automatically hold the door in the open position during emergencies and evacuation drills.</p> <p>Emergency door and required emergency exit windows required shall be equipped with a system of audible buzzers which will sound at the exit and in the driver's area when the release mechanism is moved toward the open position. A pilot light mounted on the driver's dashboard shall indicate the same. The emergency door and windows shall be equipped with a vandal lock with starter interlock.</p> <p>Roof Hatch: Two roof hatches; combination ventilation and emergency exit shall be provided. Hatch shall not be equipped with warning buzzer.</p>	Comply
Exterior Paneling	The roof and side panels shall be 20-gauge, zinc-coated steel. The panels shall be primed on both sides before assembly.	Comply
Fenderettes	The front and rear wheel openings shall be equipped with fenderettes.	Comply

Item	Minimum Specifications Required	Specifications furnished
Fire Extinguisher	Each bus shall be equipped with one dry-type chemical fire extinguisher.	Comply
First Aid Kit & Other Safety Equipment	Bus shall be equipped with a 24-unit first aid kit, a set of triangle flares and a hand held stop sign with vinyl pouch.	Comply
Floor Covering and Sub-floor	Floor covering shall be heavy-duty rubber or vinyl. The sub-floor shall be water resistant exterior-grade 5/8" thickness plywood.	Comply
Guard Rails	Minimum of four guard rails to be supplied and located below windows, seat cushion level, at floor level and at bottom of skirt	Comply
Heater & Defrosters	<p>All heaters to be easily serviceable, with cleanable air filters.</p> <p>The front heater shall have a minimum rating of 90,000 BTU's with ducting for driver's heat. The two rear heaters shall have a minimum rating of 50,000 BTU's each and be located in the mid and rear areas of the passenger compartment.</p> <p>All heater hose connections shall be maintained with constant-torque clamps.</p> <p>Two 6" electric fans shall be mounted above the windshield.</p>	Comply
Horns	Dual electric plus one air horn shall be provided. The air horn shall be mounted beneath the floor of the driver's area.	Comply
Identification	<p>The bus shall be lettered and numbered in accordance with all applicable federal and state requirements.</p> <p>One 6" X 9" certificate holder shall be installed in the front bulkhead area.</p>	Comply
Instruments Gauges & Switches	The chassis instruments and gauges shall be located within easy view of the seated driver.	Comply
Insulation	Ceiling, sides, roof bows and rear panels shall be insulated to properly deaden sound, reduce vibration, and provide a thermal barrier.	Comply
Interior	<p>All interior panels shall have lapped edges. Headliner shall be acoustic-type perforated full length with solid borders at lap joints.</p> <p>Interior headroom shall be a minimum 77".</p>	Comply
Lamps & Signals	<p>Lights to include:</p> <ul style="list-style-type: none"> • Headlights: Single sealed beam lights with daytime running lights 	Comply

Item	Minimum Specifications Required	Specifications furnished
	<ul style="list-style-type: none"> • Cluster (LED): Three amber front and three red rear • Marker (LED): Two amber on the front corners, two amber on the rear corners and two amber on the roof sides. • Stop (LED): One red right rear and one left rear. • Tail (LED): One red right rear and one left rear, • Back up Lamps (LED): Two clear lenses • Stepwell: One lamp operating with entrance door open. • Dome: Lights mounted over seats. Switch wired to battery. • Driver's Dome: Dome light mounted over driver's seat and operated with separate switch. • Directional front (LED): One amber left and one right. • Directional side lights (LED): Four amber lights, one located over each wheel well. • Directional rear (LED): One amber right and one left. • License plate light. • Fog lights mounted in or below the front bumper • Strobe light roof mounted above rear axle with amber-colored pilot light mounted on driver's switch panel. • Reflectors: Three on each side of bus and two on rear. • Stop Arm: Electric stop sign mounted left side rear. • Warning Lights: Halogen eight-light warning system with four amber and four red alternately flashing warning lights. Warning lights shall be equipped with black hoods. • Engine Compartment: Two lights to illuminate engine compartment. 	Comply
Manuals	An operator's manual shall be furnished.	Comply
Mirrors	Interior mirror shall be 10" x 30" safety glass with protected edges. Exterior rear-view mirror assemblies heated and operated remotely from the driver's compartment. Crossview mirrors shall be heated.	Comply
Mud Flaps	There shall be rubber mud flaps mounted on the rear side of the front and rear wheel wells.	Comply
Noise Suppression Switch	Bus shall be equipped with a switch to temporarily disable noise-producing accessories simultaneously, including heater blowers,	Comply

Item	Minimum Specifications Required	Specifications furnished
	auxiliary fans, radio, etc. Switch shall be located on the driver's switch panel.	Comply
Radio	AM/FM/USB with antenna and up to eight speakers.	Comply
Seats and Barriers	<p>Passenger Seats: Bus shall accommodate up to 82 passengers in seats with three-point passenger restraints. Upholstery to be 42 oz. vinyl.</p> <p>Barriers: 45" high barriers with upholstery to match seats.</p> <p>Driver's seat: Air operated with adjustable seat back and a right side arm rest.</p> <p>Driver's seat belt: Shall be a three-point belt with height adjustment.</p>	Comply
Stepwell	<p>Three-step entrance covered with pebbletread rubber with white nosing.</p> <p>A stepwell guard to protect the underside of the steps from road hazards shall be provided.</p>	Comply
Sun Visor	Visor to be 6" x 30" opaque acrylic and fully adjustable.	Comply
Switch Panel	Shall be mounted to the left of the driver with rocker switches for the electrical components.	Comply
Tow hooks	Two hooks shall be provided at the front and rear of the vehicle.	Comply
Ventilation	Body shall be equipped with a static-type exhaust ventilator located in low-pressure area of front roof. A driver-controlled fresh air vent shall be provided.	Comply
Warranty	A copy of the manufacturer's standard school bus warranty shall be enclosed with and become a part of bid.	Comply
Windows	Two-piece passenger side windows to be of safety tempered and tinted glass.	Comply
Windshield	The windshield area and window posts shall be painted glare-resistant, flat black. Two exterior assist handles to be located over each glass, one right side and one left side.	Comply
Windshield Washer	Dual electric wet arm type windshield washers are required. Washer bottle shall have a one-gallon capacity and be accessible through front service panel.	Comply

Item	Minimum Specifications Required	Specifications furnished
Windshield Wipers	Bus to be equipped with two electrically operated, wet arm type, bottom-mounted wipers. Wipers are to be variable speed with intermittent function. Access to wiper motors through exterior panels.	Comply

Approved Optional Items

Ref. #	Item	Price
1.	Change diesel engine up to 250 HP with 700 lb.ft. torque	(\$2,400)
2.	Change diesel engine up to 275 HP with 800 lb.ft. torque	(\$1,200)
3.	Change to eight-cylinder engine	(\$3,800)
4.	Change to LPG engine and fuel system	\$12,000
5.	Change to gasoline engine and fuel system	\$3,000
6.	Change to CNG engine and fuel system	\$38,000
7.	Change to battery-electric drive system	\$300,000
8.	Decrease wheelbase to 181" through 208"	(\$5,000)
9.	Decrease wheelbase to 209" through 237"	(\$4,000)
10.	Decrease wheelbase to 238" through 266"	(3,000)
11.	Decrease wheelbase to 267" through 276"	(\$2,000)
12.	Increase wheelbase above 277"	\$5,000
13.	Change to Allison PTS2500 transmission	(\$4,000)
14.	Add fire suppression system	\$4,500)
15.	Change to Bendix Wingman Advanced Collision Mitigation System	(\$2,000)
16.	Remove Bendix Wingman system	(\$5,000)
17.	Change to air drum brakes	(\$2,000)
18.	Remove air drain's in driver's area	(\$350)
19.	Install air drain valves in a compartment on the curb side of bus	\$600
20.	Increase capacity of front axle/suspension/GVWR	\$1,200
21.	Change to two 8-D batteries	\$650
22.	Change to forward-controlled engine transit model	No charge
23.	Change to activity bus	\$450

Ref. #	Item	Price
24.	Add adjustable brake and accelerator pedals	\$650
25.	Remove engine compression brake	\$1,900
26.	Add engine exhaust brake	\$250
27.	Remove strobe light	(\$100)
28.	Remove fog lights	(\$250)
29.	Extend standard bus body warranty (per year)	\$1,200
30.	Extend standard chassis warranty (per year)	\$1,500
31.	Extend standard engine and engine electronics warranty (per year)	\$1,600
32.	Extend transmission warranty (per year)	\$600
33.	Extend towing warranty (per year)	\$400
34.	Upgrade to transmission retarder	\$5,800
35.	Add six-speed control for transmission retarder	\$1,800
36.	Upgrade alternator to higher amps	\$1,100
37.	Add or remove 30" seat	\$500
38.	Add or remove 36"/39" seat	\$550
39.	Add or remove 45" seat	\$575
40.	Change to two-passenger activity seat (per seat)	\$1,100
41.	Add or remove barrier	\$150
42.	Add track and track mountings for passenger seats (per seat)	\$250
43.	Add infant child restraint seat (ICS) to passenger seat (per seat)	\$350
44.	Add ISO Latch to passenger seat (per seat)	\$80
45.	Remove pass-thru luggage compartments	(\$1,900)
46.	Add interior luggage racks (each side)	\$1,200

Ref. #	Item	Price
47.	Add exterior luggage compartment	\$800
48.	Change to 60-gallon fuel tank	(\$400)
49.	Add automatic tire chains	\$3,500
50.	Change to mechanically operated driver's seat	(\$150)
51.	Add heating element to driver's seat	\$150
52.	Remove remote operation on mirrors	(\$200)
53.	Remove heated mirrors	(\$30)
54.	Upgrade to LED eight light warning system	\$1,100
55.	Upgrade to LED stop arm	\$400
56.	Upgrade to LED strobe stop arm	\$375
57.	Add front-mounted stop sign	\$400
58.	Remove LED lights	(\$300)
59.	Add wheelchair lift door, lights, buzzer and interlocks	\$2,400
60.	Add wheelchair lift, lift pad and fire extinguisher	\$2,800
61.	Add underfloor-mounted wheelchair lift	\$14,000
62.	Add wheelchair station	\$950
63.	Upgrade to 112 DB. back-up alarm	\$65
64.	Add severe-duty package	\$600
65.	Surveillance system with four camera heads	\$2,500
66.	Additional camera head for surveillance system	\$400
67.	Upgrade to high-definition camera head	\$150/unit
68.	Back-up camera system with monitor in mirror	\$1,600
69.	Install back-up sensors in rear bumper	\$400

Ref. #	Item	Price
70.	Install 360-degree view system	\$2,500
71.	Remove child safety alert system	(\$200)
72.	Add DVD Player with flip-down monitors	\$4,650
73.	Change to aluminum wheels (each)	\$560
74.	Change wheel color to black, silver or white	\$300
75.	Change tire size to 12R22.5 (quantity six)	\$2,200
76.	Change tire brand to Goodyear or Michelin	\$800
77.	Add spare wheel	\$250
78.	Add spare tire	\$400
79.	Add 110,000 BTU air-conditioning system	\$8,500
80.	Add 130,000 BTU air-conditioning system	\$14,500
81.	Add 150,000 BTU air-conditioning system	\$20,000
82.	Add 170,000 BTU air-conditioning system	\$25,000
83.	Upgrade to rooftop condenser	\$1,500
84.	Upgrade to 15 CID compressors	\$300/unit
85.	Upgrade to transit compressor for air-conditioning system	\$3,500
86.	Add or remove passenger heater	\$450
87.	Add side emergency door	\$500
88.	Upgrade to front air ride 2-bag suspension	\$2,000
89.	Upgrade to front air ride 4-bag suspension	\$2,500
90.	Add or remove roof hatch	\$350
91.	Add pre-trip inspection system	\$1,500
92.	Install pre-trip inspection system	\$1,500

Ref. #	Item	Price
93.	Add GPS/fleet management tracking system	\$1,700
94.	Add engine diagnostic software	\$1,950
95.	Add diagnostic, storage, data retrieval device	\$1,550
96.	Add connector cables	\$1,225
97.	Add portable diagnostic device	\$2,200
98.	Add block heater	#350
99.	Add on-board WiFi	\$950
100.	Add USB charging port	\$250/unit
101.	Add Clipper Creek charging station (equipment only)	\$3,500
102.	Key similar locks alike	\$300
103.	Key ignition alike	\$300
104.	Cost plus 5% on items not listed	Comply
105.	Change to Eaton transmission	No charge

Creative Bus Sales, Inc
Response to South County Support Services Agency Bid #1819-SC11-01
November 9, 2018

Final bid pricing converted from figures to words.

- A: \$78,227.59 - Seventy-Eight Thousand, Two Hundred Twenty-Seven and Fifty-Nine Hundredths
- B: \$386,561.00 - Three Hundred Eighty-Six Thousand, Five Hundred Sixty-One
- C: \$135,411.15 - One Hundred Thirty-Five Thousand, Four Hundred Eleven and Fifteen Hundredths
- D: \$173,094.43 - One Hundred Seventy-Three Thousand, Ninety-Four and Forty-Three Hundredths
- E: \$444,759.53 - Four Hundred Forty-Four Thousand, Seven Hundred Fifty-Nine and Fifty-Three Hundredths
- F: \$61,282.81 - Sixty-One Thousand, Two Hundred Eighty-Two and Eighty-One Hundredths
- G: \$210,453.78 - Two Hundred Ten Thousand, Four Hundred Fifty-Three and Seventy-Eight Hundredths
- H: \$49,918.44 - Forty-Nine Thousand, Nine Hundred Eighteen and Forty-Four Hundredths

BID OPENING

BID #1819-SC11-01
November 15, 2018 before 8:00 A.M.

The clock is now 9am and all bid submission is closed.

Bid Number	Name	Bid Amount								
#1	CREATIVE BUS SALES	<table border="1"><tr><td>A \$78,227.59</td><td>E \$444,759.53</td></tr><tr><td>B \$386,561.00</td><td>F \$61,282.81</td></tr><tr><td>C \$135,411.15</td><td>G \$210,453.78</td></tr><tr><td>D \$173,094.43</td><td>H \$49,918.44</td></tr></table>	A \$78,227.59	E \$444,759.53	B \$386,561.00	F \$61,282.81	C \$135,411.15	G \$210,453.78	D \$173,094.43	H \$49,918.44
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D \$173,094.43	H \$49,918.44									
#2										
#3										
#4										
#5										
#6										

NOTES		
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The apparent low bidder is: **CREATIVE BUS**

We will check all the requirements and bid documents to announce the responsible responsive bidder to recommend that our Board award the project.

Announce 3 days after bid opening.

SOUTH COUNTY SUPPORT SERVICES AGENCY

MINUTES BOARD OF DIRECTORS Regular Meeting December 5, 2018

PRELIMINARY...

The Regular Meeting of the Board of Directors was called to order by Sandra Hoevertsz at 9:00 A.M.

ATTENDANCE...

Orin Hirschhorn, President
Jeff Percell, Vice President
Shelley Manser, Clerk
Reatha Martinez, Member
Mike Iribarren, Member
Victor Villar, Member
Dan Conway, Member
Sandra Hoevertsz, Agency Director
Maricela Ordoñez, Business Manager
Lynn Hill, Administrative Assistant

ADOPTED
DATE Jan 9, 2019

...PUBLIC PRESENTATION – NONE

ORGANIZATION OF BOARD OF DIRECTORS... 1462

Motion to nominate Orin Hirschhorn as President of the Board of Directors

MSC: Shelley Manser, Dan Conway

Yes: 7 No: 0

Motion to nominate Jeff Percell as Vice-President of the Board of Directors

MSC: Mike Iribarren, Shelley Manser

Yes: 7 No: 0

Motion to nominate Shelley Manser as Clerk to the Board of Directors

MSC: Orin Hirschhorn, Dan Conway

Yes: 7 No: 0

CONSENT ITEMS... 1463

1463.1 THRU 1463.4 CONSENT ITEMS

Motion to approve consent items of the Regular Meeting of the Board of Directors

MSC: Jeff Percell, Reatha Martinez

Yes: 7 No: 0

DISCUSSION ITEMS...1464

1464.1 IT Update: During the month of November work was completed on data drops for new portables at one school site. Two new virtual servers were installed for a school district. There has been new distribution email accounts established for the Agency.

1464.2 The following policies were presented for first review or final action.

First Reading

BP 3350 – Travel – Revised/Reviewed

Final Reading

BP 4021 and BP 4022 – to be adopted

BP 4022a (blank) - to be eradicated

1464.3 Job Description: Board reviewed job descriptions for PC Tech I and PC Tech II with changes indicated. Job descriptions will be presented in the January meeting for final approval.

1464.4 Bid #1819-SC11-01: Agency Director reviewed Bid from Creative Bus, Inc. for Pupil Transportation Equipment which was the only bid submitted and was responsive responsible.

1464.5 2018/2019 First Interim Report: Director of Finance, presented the 2018/2019 First Interim Report, along with the variances in the report

1464.5 January 2019 Board Meeting: The January meeting date was changed to the second Wednesday, January 9th due to school winter brake schedules.

ACTION ITEMS... 1465

1465.1 Board Policy 4021 and 4022

Motion for the Board of Directors of South County Support Services Agency to adopt BP 4021 and BP 4022

MSC: Jeff Percell, Reatha Martinez

Yes: 7 No: 0

1465.2 Board Policy 4022a

Motion for the Board of Directors of South County Support Services Agency to approve to eradicate BP 4022a

MSC: Dan Conway, Shelley Manser

Yes: 7 No: 0

1465.3 Bid #1819-SC11-01 Pupil Transportation Equipment

Motion of the Board of Directors of South County Support Services Agency to award Bib #1819-SC11-01 to Creative Bus, Inc.

MSC: Dan Conway, Mike Iribarren

Yes: 7 No: 0

1465.4 2018/2019 First Interim Report

Motion of the Board of Directors of South County Support Services Agency to approve 2018/2019 First Interim Report

MSC: Victor Villar, Dan Conway

Yes: 7 No: 0

MISCELLANEOUS ITEMS... 1466

No Items

ITEMS FROM THE BOARD MEMBERS...1467

No Items

FUTURE AGENDA ITEMS...1468

Statement of Economic Interest – Electronic Filing

CLOSED SESSION...1469

Motion for the Board of Directors of South County Support Services Agency to adjourn to closed session at 10:02 AM

MSC: Dan Conway, Shelley Manser

Yes: 7 No: 0

Reconvene

The Board of Directors of South County Support Services Agency reconvened to regular session at 10:56 AM

MSC: Jeff Percell, Shelley Manser

Yes: 7 No: 0

CLOSED SESSION ACTION...1470

Motion for the Board of Directors of South County Support Services Agency to accept resignation of employee #6554 as School Bus Driver

MSC: Jeff Percell, Victor Villar

Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to dismiss employee #3987

MSC: Dan Conway, Shelley Manser

Yes: 7 No: 0

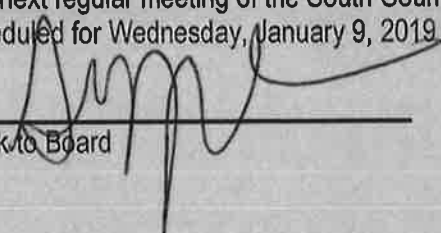
ADJOURNMENT...1471

Motion to adjourn the Wednesday, December 5, 2018 regular meeting of the Board of Directors at 10:59 AM

MSC: Reatha Martinez, Dan Conway

Yes: 7 No: 0

The next regular meeting of the South County Support Services Agency Board of Directors has been scheduled for Wednesday, January 9, 2019 at 9:00 A.M



Clerk to Board

SOUTH COUNTY SUPPORT SERVICES AGENCY

MINUTES BOARD OF DIRECTORS Regular Meeting November 6, 2019

PRELIMINARY...

The Regular Meeting of the Board of Directors was called to order by Orin Hirschorn at 9:15 A.M.

ATTENDANCE...

Orin Hirschorn, President
Jeff Percell, Vice President
Mike Iribarren, Member
Lupe Nieves, Member
Valori Gallaher, Member
Gary Geringer, Agency Director
Maricela Ordoñez, Director of Finance
Lynn Hill, Administrative Assistant

PUBLIC PRESENTATION

None

1. CONSENT ITEMS

1.1 THRU 1.5 CONSENT ITEMS

Motion to approve consent items of the Regular Meeting of the Board of Directors.

MSC: Jeff Percell, Valori Gallaher

Yes: 5 No: 0

2. DISCUSSION ITEMS

2.1 IT Update:

- Carlos Moreno has been hired in the IT Department for the PC Tech II opening, he has great qualifications in the IT field.
- Work orders throughout districts continued the past month.
- Raisin City ordered 72 new Chromebooks with 2 carts.
- Installed a new computer and moved existing computer for Southwest Transportation business department.
- New NetSpective appliance used to filter internet content was installed and configured for Alvina. Raisin City appliance for NetSpective will be installed next.
- Alpaugh Unified signed a contract for IT Services with South County Support Services.

2.2 Extension request for Bid #1819-SC11-01 was received from Creative Bus Inc. There is no increase in pricing for the renewal.

3. ACTION ITEMS

3.1 BID #1819-SC11-01 – Creative Bus Inc. request for one-year extension.

Motion for the Board to approve request from Creative Bus Inc. for BID #1819-SC11-01 one-year extension with no increase in pricing.

MSC: Valori Gallaher, Mike Iribarren

Yes: 5 No: 0

4. MISCELLANEOUS ITEMS

No Items.

5. ITEMS FROM THE BOARD MEMBERS

No Items.

6. FUTURE AGENDA ITEMS

2019/2020 Budget – First Interim.

Annual Reorganization Meeting Schedule for Wednesday, December 4th in the South County Support Services Agency Board Room at 9:00 A.M.

7. CLOSED SESSION

Motion for the Board of Directors of South County Support Services Agency to adjourn to closed session at 9:37 A.M.

MSC: Valori Gallaher, Lupe Nieves

Yes: 5 No: 0

Reconvene

The Board of Directors of South County Support Services Agency reconvened to regular session at 10:11 A.M.

MSC: Valori Gallaher, Jeff Percell

Yes: 5 No: 0

8. CLOSED SESSION ACTION

Motion for the Board of Director of South County Support Services Agency to assign employee #5059 to the position of school bus driver.

MSC: Valori Gallaher, Mike Iribarren

Yes: 5 No: 0

Motion for the Board of Director of South County Support Services Agency to accept resignation of employee #5253 as school bus driver.

MSC: Valori Gallaher, Jeff Percell

Yes: 5 No: 0

9. ADJOURNMENT

Motion to adjourn the Wednesday, November 6, 2019 regular meeting of the Board of Directors at 10:13 A.M.

MSC: Valori Gallaher, Lupe Nieves

Yes: 5 No: 0

The next regular meeting of the South County Support Services Agency Board of Directors has been scheduled for Wednesday, December 4, 2019 at 9:00 A.M.


Clerk to Board

November 6, 2020

Creative Bus Sales
14740 Ramona Avenue
Chino, CA 91710

RE: BID #1819-SC11-01 Extension

South County Support Services Agency Board of Directors voted on November 4, 2020 to extend Bid #1819-SC11-01 for one year thru December 4, 2021. It is understood that 5% increase in pricing will apply.

Cordially,



Gary Geringer
Agency Director

GG:lh

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Creative Bus Sales, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) **5**

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

14740 Ramona Ave.

6 City, state, and ZIP code

Chino, CA 91710

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[][] - [][] - [][][][]

or
Employer identification number
[3] [3] - [0] [3] [8] [8] [7] [0] [7]

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ▶

Date ▶ 01/02/2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

4. ADMINISTRATIVE: Action items:

4.3 Quarterly Board Policy Updates October 2020

DISTRICT AND SCHOOL WEB SITES

MATERIALS REQUIRED TO BE POSTED ON DISTRICT WEB SITE

Materials to Prominently Display

The following must be posted in a prominent location on the district's web site, such as on the home page when required by law:

1. The district's local control and accountability plan (LCAP), any updates or revisions to the LCAP, and the local control funding formula budget overview (Education Code 52064.1, 52065). See AR 0460 - Local Control and Accountability Plan.
2. A direct link to the current board agenda containing the time and location of the meeting and a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session, or a link to the district's agenda management platform where the current agenda shall be the first available (Government Code 54954.2, 54956). Post at least 72 hours before a regular board meeting or 24 hours before a special meeting. See BB 9320 - Meetings and Notices and BB 9322 - Agenda/Meeting Materials.
3. The district's policy on student suicide prevention including, for grades K-6, the age appropriateness of the policy (Education Code 234.6). See BP 5141.52 - Suicide Prevention.
4. The district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media (Education Code 234.6). See AR 5131.2 - Bullying and AR 5145.3 - Nondiscrimination/Harassment.
5. The district's policy on preventing and responding to hate violence, if the district has adopted such a policy (Education Code 234.6). See BP 5145.9 - Hate-Motivated Behavior.
6. The definition of discrimination and harassment based on sex as described in Education Code 230, including the rights set forth in Education Code 221.8 (Education Code 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
7. Information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the name and contact information of the Title IX Coordinator, the rights of students and the public as specified in Education Code 221.8, the responsibilities of the district under Title IX, web links to information about those rights and responsibilities on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's

DISTRICT AND SCHOOL WEB SITES (continued)

Office for Civil Rights, a description of how to file a complaint of noncompliance under Title IX with specified components, and a link to Title IX information posted on the California Department of Education's (CDE) web site (Education Code 221.6, 221.61, 234.6; 34 CFR 106.8). See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment.

8. A link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families (Education Code 234.5, 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
9. If the district has formed a community facilities district (Mello-Roos district) for the acquisition or improvement of school facilities, a copy of the annual report for the fiscal year if requested pursuant to Government Code 53343.1, the report provided to the California Debt and Investment Advisory Commission pursuant to Government Code 53359.5, and the report provided to the State Controller's office pursuant to Government Code 12463.2 (Government Code 53343.2). Post within seven months after the last day of the fiscal year. See BP 7212 - Mello-Roos Districts.

Other Postings

The following materials are also required to be posted on the district web site. However, there are no specific requirements related to where they are posted on the web site.

1. The Special Education Local Plan Area's approved comprehensive local plan for special education, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans (Education Code 56205.5). See AR 0430 - Comprehensive Local Plan for Special Education.
2. The district's nondiscrimination policy and regulation, including the complaint procedure and the compliance coordinator's contact information (34 CFR 100.6, 106.8). See BP 0410 - Nondiscrimination in District Programs and Activities and AR 4030 - Nondiscrimination in Employment.
3. Training materials used to train the Title IX Coordinator, investigator(s), decision-maker(s), and any person(s) who facilitate an informal resolution process in response to a Title IX sexual harassment complaint (34 CFR 106.45). See AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.
4. For all schools offering competitive athletics, the total enrollment of the school classified by gender, the number of students enrolled at the school who participate in

DISTRICT AND SCHOOL WEB SITES (continued)

- competitive athletics classified by gender, and the number of boys' and girls' teams classified by sport and by competition level (Education Code 221.9). The information shall be posted at the end of the school year on the school's web site or, if the school does not have a web site, on the district's web site. See AR 6145.2 - Athletic Competition.
5. If the district has interdistrict attendance agreement(s), the procedures and timelines for requesting an interdistrict transfer permit, including, but not limited to, a link to the board's policy on interdistrict attendance, the date that the district will begin accepting applications, reasons that the district may approve/deny the request, the process for appeal, that failure to meet timelines will be deemed an abandonment of the request, and the condition under which an exiting interdistrict transfer permit may be revoked or rescinded (Education Code 46600.2). See AR 5117 - Interdistrict Transfer.
 6. If the district has elected to be a school district of choice, application information including, at a minimum, any applicable form, the timeline for a transfer, and an explanation of the selection process (Education Code 48301). See AR 5117 - Interdistrict Transfer.
 7. For districts that offer grade 9, the district's policy and protocols related to student placement in mathematics courses (Education Code 51224.7). See AR 6152.1 - Placement in Mathematics Courses.
 8. The section(s) of the district's employee code of conduct addressing interactions with students (Education Code 44050). Post these section(s) or a link to them on each school's web site or, if a school does not have its own web site, on the district's web site in a manner that is accessible to the public without a password. See BP 4119.21/4219.21/4319.21 - Professional Standards and BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.
 9. The district's meal payment collection policy and procedures (CDE Nutrition Services Division Management Bulletin SNP-03-2017). See AR 3551 - Food Services Operations/Cafeteria Fund.
 10. If the district includes information about the free and reduced-priced meal program on its web site, a nondiscrimination statement about the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the district (U.S. Department of Agriculture's FNS Instruction 113-1). For the required wording of the statement, see E 3555 - Nutrition Program Compliance.

DISTRICT AND SCHOOL WEB SITES (continued)

11. The school's or district's integrated pest management plan, whenever a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5 (Education Code 17611.5). Post on the school's web site or, if the school does not have a web site, then on the district's web site. See AR 3514.2 Integrated Pest Management.
12. When a citizens' oversight committee is formed after the approval of a bond under the 55 percent majority threshold, the committee's minutes, documents received, and reports issued (Education Code 15280). See AR 7214 - General Obligation Bonds.
13. Copy of each school's school accountability report card, on or before February 1 of each year (Education Code 35258). See BP 0510 - School Accountability Report Card.
14. Results of the Western Association of Schools and Colleges (WASC) or other accrediting agency's inspection of a school, within 60 days of receiving the results. (This notification could be made in writing to parents/guardians instead of or in addition to posting the results on the district's web site.) In addition, if a school loses its WASC or other agency's accreditation, the district and school shall post on their web sites a notice of the loss of accreditation and potential consequences (Education Code 35178.4). See BP 6190 - Evaluation of the Instructional Program.

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY

The Governing Board believes that district facilities and resources should be utilized in an economical and practical manner. The Superintendent or designee shall periodically study the current and projected use of all district facilities to ensure the efficient utilization of space for the effective delivery of instruction.

(cf. 1330 - Use of School Facilities)

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

(cf. 7160 - Charter School Facilities)

Prior to the sale or lease of any surplus real property, the Board shall appoint a district advisory committee to advise the Board regarding the use or disposition of schools or school building space which is not needed for school purposes. The Board may elect not to appoint a district advisory committee for any of the following: (Education Code 17388, 17391)

1. A rental of property for a period of time not exceeding 30 days
2. A lease or rental of surplus property to a private educational institution for the purpose of offering summer school
3. A sale, lease, or rental of surplus property to be used for teacher or other employee housing
4. Until July 1, 2024, a sale or lease of surplus property that has not previously operated, or was not constructed to be operated, as an early childhood education facility or a school for elementary or secondary instruction

(cf. 1220 - Citizen Advisory Committees)

In addition, to ensure that the proposed disposition of the property conforms with any general plan adopted by the local planning agency that affects or includes the area where the surplus property is located, the Board shall submit a report to the local planning agency describing the location of the surplus property and the purpose and extent of the proposed sale or lease. (Government Code 65402)

The Board shall determine whether the sale or lease of the surplus property is subject to review under the California Environmental Quality Act. (Public Resources Code 21000-21177; 14 CCR 15061-15062)

The Board may meet in closed session with its real property negotiator prior to the sale or lease of real property by the district in order to grant its negotiator authority regarding the minimum price or rent and terms of the sale or lease. (Government Code 54956.8)

(cf. 9321 - Closed Session)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

When selling or leasing district real property, the Board shall comply with applicable procedures and give priority to specified public agencies as required by law. (Education Code 17230, 17464, 17485-17499; Government Code 54222)

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the Board shall adopt a resolution by a two-thirds vote of all of its members at a regularly scheduled open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

(cf. 9320 - Meetings and Notices)

(cf. 9323.2 - Actions by the Board)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the Board, in three public places not less than 15 days before the date of the meeting. In addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the district is located, if such a newspaper exists. (Education Code 17469)

At least 60 days prior to the public meeting, the Superintendent or designee shall take reasonable steps to provide written notification of the public meeting, by certified mail, to the former owner from whom the district acquired the property. (Education Code 17470)

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the Board shall open, examine, and declare all sealed bids. Before accepting a written proposal, the Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

The Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the Board determines that rejection is in the best public interest. If no

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

proposals are submitted or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the Board shall finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the Board may adopt a resolution of acceptance that directs the Board president, or any other Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)

(cf. 1431 - Waivers)

Use of Proceeds

The Superintendent or designee shall ensure that the proceeds from the sale or lease with an option to purchase of surplus district property are used for one-time expenditures and not for ongoing expenditures such as salaries and general operating expenses. (Education Code 17462; 2 CCR 1700)

Proceeds from a sale of surplus district property shall generally be used for capital outlay or maintenance costs that the Board determines will not recur within a five-year period. Proceeds from a lease of district property with an option to purchase may be deposited into a restricted fund for the routine repair of district facilities, as defined by the SAB, for up to a five-year period. (Education Code 17462)

However, if the Board and SAB determine that the district has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements, the proceeds from the sale or lease with an option to purchase may be deposited in a special reserve fund for the future maintenance and renovation of school sites or in the district's general fund. (Education Code 17462)

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

In addition, until July 1, 2024, if district surplus property was purchased entirely with local funds, the proceeds from the sale or lease of the property, together with any personal

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

property located on the property, may be deposited into the general fund of the district and may be used for any one-time general fund purpose. Before exercising this authority, the Board shall: (Education Code 17463.7)

1. Submit to SAB documents certifying that the sale of real property does not violate the provisions of a local bond act and the real property is not suitable to meet projected school construction needs for the next 10 years
2. At a public meeting, adopt a plan for expending one-time resources from the sale or lease of the property which identifies the source and intended use of the surplus property proceeds and describes the reasons that the expenditure will not result in ongoing fiscal obligations for the district

Whenever the district sells real property that was purchased, improved, or modernized with funds that were received from a state school facilities funding program within the previous 10 years, the district shall notify OPSC within 90 calendar days of the sale of the property if the proceeds from the sale are not used for capital outlay and the property is not sold to a charter school, another school district, a county office of education, or an agency that will use the property exclusively for the delivery of child care and development services. If SAB subsequently makes a finding that the sale is subject to Education Code 17462.3, the district shall return the funds to the SAB within 90 calendar days of the finding. (2 CCR 1702)

Legal Reference: (see next page)

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY (continued)

Legal Reference:

EDUCATION CODE

- 17219-17224 *Acquisition of property not utilized as school site; nonuse payments; exemptions*
- 17230-17234 *Surplus property*
- 17385 *Conveyances to and from school districts*
- 17387-17391 *Advisory committees for use of excess school facilities*
- 17400-17429 *Leasing property*
- 17430-17447 *Leasing facilities*
- 17453 *Lease of surplus district property*
- 17455-17484 *Sale or lease of real property, especially:*
- 17462.3 *State Allocation Board program to reclaim funds*
- 17485-17500 *Surplus school playground (Naylor Act)*
- 17515-17526 *Joint occupancy*
- 17527-17535 *Joint use of district facilities*
- 33050 *Request for waiver*
- 38130-38139 *Civic Center Act*

GOVERNMENT CODE

- 50001-50002 *Definitions*
- 54220-54232 *Surplus land, especially:*
- 54222 *Offer to sell or lease property*
- 54950-54963 *Brown Act, especially:*
- 54952 *Legislative body, definition*

PUBLIC RESOURCES CODE

- 21000-21177 *California Environmental Quality Act*

CODE OF REGULATIONS, TITLE 2

- 1700-1702 *Surplus property; use of proceeds*

COURT DECISIONS

- San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App.4th 1356*

ATTORNEY GENERAL OPINIONS

- 94 Ops.Cal.Atty.Gen. 82 (2011)*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Closing a School Best Practices Guide

OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS

Unused Site Program Handbook, December 2015

WEB SITES

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

California Department of Education, School Facilities Planning Division: <http://www.cde.ca.gov/ls/fa>

Coalition for Adequate School Housing: <http://www.cashnet.org>

Office of Public School Construction: <http://www.dgs.ca.gov/opsc>

RISK MANAGEMENT/INSURANCE

The Governing Board desires to promote the safety of students, staff, and the public while protecting district resources. The Superintendent or designee shall establish a risk management program that uses effective safety and loss control practices.

The district shall strive to keep its liability at a minimum and its insurance premiums as low as possible while maintaining adequate protection against loss which may occur due to hazards facing the district.

To determine the most economical means of insuring the district consistent with required services, the Superintendent or designee shall annually review the district's options for obtaining coverage, including qualified insurance agents, a joint powers agency, self-insurance, or a combination of these means. Decisions regarding the means of insuring the district shall be based on a careful analysis of past claims records indicating the frequency and magnitude of losses and a prediction of future losses.

To minimize the district's exposure to liability, the Board shall adopt clear policies related to discrimination, harassment, safety procedures, and the timely handling of claims. The Superintendent or designee shall enforce these policies and related procedures fairly and consistently. The Superintendent or designee shall provide safety-related training and protective equipment to staff as appropriate for their position.

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

(cf. 0450 - Comprehensive Safety Plan)

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

(cf. 4030 - Nondiscrimination in Employment)

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

(cf. 4157/4257/4357 - Employee Safety)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 5142 - Safety)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 9260 - Legal Protection)

The Superintendent or designee shall periodically report to the Board on the district's risk management activities, including, but not limited to, the district's property and liability risks and exposures and the effectiveness of the district's risk management and loss control practices.

Legal Reference: (see next page)

RISK MANAGEMENT/INSURANCE (continued)

Legal Reference:

EDUCATION CODE

17029.5 *Contract funding; board liability*

17565-17592 *Board duties re property maintenance and control*

32350 *Liability on equipment loaned to district*

35162 *Power to sue, be sued, hold and convey property*

35200-35214 *Liabilities, especially:*

35208 *Liability insurance*

35211 *Driver training civil liability insurance*

35213 *Reimbursement for loss, destruction, or damage of personal property*

35214 *Liability self-insurance*

35331 *Medical or hospital service for students on field trip*

39837 *Transportation of students to places of summer employment*

41021 *Requirement for employees' indemnity bonds*

44873 *Qualifications for physician (liability coverage)*

49470-49474 *District medical services and insurance*

GOVERNMENT CODE

820.9 *Board members not vicariously liable for injuries caused by district*

831.7 *Hazardous recreational activities*

989-991.2 *Local public entity insurance*

LABOR CODE

3200-4855 *Workers' compensation*

Management Resources:

WEB SITES

California Association of Joint Powers Authorities: <https://www.cajpa.org>

California Association of School Business Officials: <https://www.casbo.org>

*California Department of Industrial Relations, Division of Occupational Safety and Health:
<https://www.dir.ca.gov/dosh>*

Public Agency Risk Management Association: <https://www.parma.com>

RISK MANAGEMENT/INSURANCE

Risk Management

The Superintendent or designee, in consultation with risk management, insurance, safety, or other professionals as appropriate, shall:

1. Identify the risks inherent in district operations and programs, including physical sites, educational and experiential programs, computer networks and systems, employment and staffing, and transportation services, using methods that may include, but are not limited to, physical inspections, surveys, staff interviews, compliance reviews, contract reviews, review of policies and procedures, and consultation with experts
2. Analyze, evaluate, and prioritize identified risks based on the frequency and likelihood of the risk and the potential impact to the district
3. Develop strategies to reduce or mitigate identified risks, such as new or modified policies, processes, or procedures; training or loss prevention programs; and/or additional or repairs to equipment, real property, computer networks, or other physical assets
4. Implement strategies to promote safety and prevent loss, taking into account the nature of the risks, the associated exposures, and the costs and benefits associated with the proposed response
5. Mitigate potential loss following an incident through activities such as effective claims management, litigation management, disaster recovery, or a modified duty program for workers' compensation

(cf. 0450 - Comprehensive Safety Plan)

(cf. 1330 - Use of School Facilities)

(cf. 4157/4257/4357- Employee Safety)

(cf. 5142 - Safety)

The Superintendent or designee shall advise the Governing Board of any needed action requiring Board approval.

Following any incident resulting in potential or actual harm or injury to a person or damage to property, staff shall promptly document the date and time of the incident, a description of the incident, and any persons present.

Employees are expected to take reasonable precautions for the care and safety of the school equipment with which they have been entrusted. Employees may be held responsible for recurring damage or losses that occur due to their negligence or lack of supervision. Responsibilities related to safety and loss control shall be included in employee job descriptions.

RISK MANAGEMENT/INSURANCE (continued)

Insurance

Insurance or risk pooled coverage shall include, but not be limited to:

1. Liability insurance (Education Code 35200-35214)
2. Insurance against fire or other property damage (Education Code 17565)
3. Workers' compensation insurance (Labor Code 3700)
4. Fidelity bond insurance for employees whose duty includes handling district funds, and other employees as needed (Education Code 41021)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 5143 - Insurance)

All Personnel

BP 4119.11(a)

4219.11

SEXUAL HARASSMENT

4319.11

The following policy shall apply to all district employees, interns, volunteers, contractors, job applicants, and other persons with an employment relationship with the district.

The Governing Board is committed to providing a safe work environment that is free of harassment and intimidation. The Board prohibits sexual harassment against district employees and retaliatory behavior or action against any person who complains, testifies, or otherwise participates in the complaint process established for the purpose of this policy.

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

(cf. 4030 - Nondiscrimination in Employment)

Sexual harassment includes, but is not limited to, harassment that is based on the sex, gender, gender identity, gender expression, or sexual orientation of the victim and harassment based on pregnancy, childbirth, or related medical conditions.

The Superintendent or designee shall take all actions necessary to ensure the prevention, investigation, and correction of sexual harassment, including but not limited to:

1. Providing training to employees in accordance with law and administrative regulation
2. Publicizing and disseminating the district's sexual harassment policy to employees and others to whom the policy may apply
3. Ensuring prompt, thorough, fair, and equitable investigation of complaints
4. Taking timely and appropriate corrective/remedial action(s), which may require interim separation of the complainant and the alleged harasser and subsequent monitoring of developments

Sexual Harassment Reports and Complaints

District employees who feel that they have been sexually harassed in the performance of their district responsibilities or who have knowledge of any incident of sexual harassment by or against another employee shall immediately report the incident to their direct supervisor, a

SEXUAL HARASSMENT (continued)

district administrator, or the district's Title IX Coordinator. Employees may bypass their supervisor in filing a complaint if the supervisor is the subject of the complaint. A supervisor or administrator who receives a harassment complaint shall promptly notify the Title IX Coordinator.

Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures or AR 4030 - Nondiscrimination in Employment, as applicable. Because a complaint or allegation that is dismissed or denied under the Title IX complaint procedure may still be subject to consideration under state law, the Title IX Coordinator shall ensure that any implementation of AR 4119.12/4219.12/4319.12 concurrently meets the requirements of AR 4030.

(cf. 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaints)

The Title IX Coordinator shall offer supportive measures to the complainant and respondent, as deemed appropriate under the circumstances.

Upon investigation of a sexual harassment complaint, any district employee found to have engaged or participated in sexual harassment or to have aided, abetted, incited, compelled, or coerced another to commit sexual harassment in violation of this policy shall be subject to disciplinary action, up to and including dismissal, in accordance with law and the applicable collective bargaining agreement.

(cf. 4117.7/4317.7 - Employment Status Reports)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Legal Reference: (see next page)

SEXUAL HARASSMENT (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

GOVERNMENT CODE

12900-12996 Fair Employment and Housing Act, especially:

12940 Prohibited discrimination

12950 Sexual harassment; distribution of information

12950.1 Sexual harassment training

LABOR CODE

1101 Political activities of employees

1102.1 Discrimination: sexual orientation

CODE OF REGULATIONS, TITLE 2

11009 Employment discrimination

11021 Retaliation

11023 Harassment and discrimination prevention and correction

11024 Sexual harassment training and education

11034 Terms, conditions, and privileges of employment

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 42

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

CODE OF FEDERAL REGULATIONS, TITLE 34

106.1-106.9 Nondiscrimination on the basis of sex in education programs or activities

106.51-106.82 Nondiscrimination on the basis of sex in employment in education programs or activities

COURT DECISIONS

Department of Health Services v. Superior Court of California, (2003) 31 Cal.4th 1026

Faragher v. City of Boca Raton, (1998) 118 S.Ct. 2275

Burlington Industries v. Ellreth, (1998) 118 S.Ct. 2257

Gebser v. Lago Vista Independent School District, (1998) 118 S.Ct. 1989

Oncale v. Sundowner Offshore Serv. Inc., (1998) 118 S.Ct. 998

Meritor Savings Bank, FSB v. Vinson et al., (1986) 447 U.S. 57

Management Resources:

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PUBLICATIONS

Promising Practices for Preventing Harassment, November 2017

WEB SITES

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

Equal Employment Opportunity Commission: <http://www.eeoc.gov>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr/index.html>

All Personnel

AR 4119.11(a)

4219.11

SEXUAL HARASSMENT

4319.11

The following administrative regulation shall apply to all allegations of sexual harassment involving employees, interns, volunteers, and job applicants, but shall not be used to resolve any complaint by or against a student.

Definitions

Sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire. Conduct is considered to be sexual harassment when made against another person of the same or opposite sex in the work or educational setting under any of the following conditions: (Education Code 212.5; Government Code 12940; 2 CCR 11034)

1. Submission to the conduct is made explicitly or implicitly a term or condition of the individual's employment.
2. Submission to or rejection of the conduct is used as the basis for an employment decision affecting the individual.
3. The conduct has the purpose or effect of having a negative impact upon the individual's work performance or of creating an intimidating, hostile, or offensive work environment.
4. Submission to or rejection of the conduct is used as the basis for any decision affecting the individual regarding benefits, services, honors, programs, or activities available at or through the district.

(cf. 4030 - Nondiscrimination in Employment)

For purposes of applying the complaint procedures specified in Title IX of the Education Amendments of 1972, *sexual harassment* is defined as any of the following forms of conduct that occurs in an education program or activity in which a district school exercises substantial control over the context and respondent: (34 CFR 106.30, 106.44)

1. A district employee conditioning the provision of a district aid, benefit, or service on the student's participation in unwelcome sexual conduct
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

SEXUAL HARASSMENT (continued)

(cf. 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaints)

Examples of Sexual Harassment

Examples of actions that might constitute sexual harassment under state or federal law in accordance with the definitions above, in the work or educational setting, whether committed by a supervisor, a co-worker, or a non-employee, include, but are not limited to:

1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors
2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit emails; displaying sexually suggestive objects
3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

Title IX Coordinator/Compliance Officer

The district designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 in accordance with AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures, as well as to oversee, investigate, and resolve sexual harassment complaints processed under AR 4030 - Nondiscrimination in Employment. The Title IX Coordinator(s) may be contacted at:

Principal
(title or position)
370 N. Evans Rd. Tipton, CA 93272
(address)
559-752-4213
(telephone number)
csolian@tipton.k12.ca.us
(email)

SEXUAL HARASSMENT (continued)

Training

Every two years, the Superintendent or designee shall ensure that supervisory employees receive at least two hours, and nonsupervisory employees receive at least one hour, of classroom or other effective interactive training and education regarding sexual harassment. All newly hired employees and employees promoted to a supervisory position shall receive training within six months of their assumption of the new position. (Government Code 12950.1)

A supervisory employee is any employee having the authority, in the interest of the district, to hire, transfer, suspend, lay off, promote, discharge, assign, reward, or discipline other employees, or the responsibility to direct them, adjust their grievances, or effectively recommend such action, when the exercise of the authority is not of a merely routine or clerical nature, but requires the use of independent judgment. (Government Code 12926)

(cf. 4300 - Administrative and Supervisory Personnel)

Such training may be completed by employees individually or as part of a group presentation, may be completed in shorter segments as long as the applicable hourly requirement is met, and may be provided in conjunction with other training provided to the employees. The training shall be presented by trainers or educators with knowledge and expertise in the prevention of harassment, discrimination, and retaliation. (Government Code 12950.1)

The district's sexual harassment training and education program shall include, but is not limited to, the following: (Government Code 12950.1; 2 CCR 11024)

1. Information and practical guidance regarding federal and state laws concerning the prohibition, prevention, and correction of sexual harassment
2. The types of conduct that constitute sexual harassment
3. Remedies available for victims in civil actions, and potential employer/individual exposure/liability
4. Strategies to prevent harassment in the workplace
5. Supervisors' obligation to report sexual harassment, discrimination, and retaliation of which they become aware

SEXUAL HARASSMENT (continued)

6. Practical examples which illustrate sexual harassment, discrimination, and retaliation using training modalities such as role plays, case studies, and group discussions, based on factual scenarios taken from case law, news and media accounts, and hypotheticals based on workplace situations and other sources
7. The limited confidentiality of the complaint process
8. Resources for victims of unlawful harassment, such as to whom they should report any alleged harassment
9. Steps necessary to take appropriate remedial measures to correct harassing behavior, which includes the district's obligation to conduct an effective workplace investigation of a harassment complaint
10. What to do if the supervisor is personally accused of harassment
11. The essential elements of the district's anti-harassment policy, and how to use the policy if a harassment complaint is filed

Employees shall receive a copy of the district's sexual harassment policy and administrative regulations, which they shall read and acknowledge that they have received.
12. Information, including practical examples, of harassment based on gender identity, gender expression, and sexual orientation
13. Prevention of abusive conduct, including a review of the definition and elements of abusive conduct pursuant to Government Code 12950.1, the negative effects that abusive conduct has on the victim and other in the workplace, the detrimental consequences of this conduct on employee productivity and morale, and that a single act does not constitute abusive conduct unless the act is severe or egregious

The Superintendent or designee shall retain for at least two years the records of any training provided to supervisory employees. Such records shall include the names of trained employees, date of the training, the type of training, and the name of the training provider. (2 CCR 11024)

Notifications

The Superintendent or designee shall notify employees that the district does not discriminate on the basis of sex as required by Title IX, that the Title IX nondiscrimination requirement

SEXUAL HARASSMENT (continued)

extends to employment, and that inquiries about the application of Title IX to the district may be referred to the district's Title IX Coordinator and/or to the Assistant Secretary for Civil Rights, U.S. Department of Education. (34 CFR 106.8)

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

The district shall notify employees, bargaining units, and applicants for employment of the name or title, office address, email address, and telephone number of the district's Title IX Coordinator. (34 CFR 106.8)

A copy of the Board policy and this administrative regulation shall:

1. Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)
2. Be provided to every district employee at the beginning of the first quarter or semester of the school year or whenever a new employee is hired (Education Code 231.5)
3. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)
4. Be posted, along with the name or title and contact information of the Title IX Coordinator, in a prominent location on the district's web site (34 CFR 106.8)
5. Be included, along with the name or title and contact information of the Title IX Coordinator, in any handbook provided to employees or employee organizations (34 CFR 106.8)

All employees shall receive a copy of an information sheet prepared by the California Department of Fair Employment and Housing (DFEH) or the district that contains, at a minimum, components on: (Government Code 12950)

1. The illegality of sexual harassment
2. The definition of sexual harassment under applicable state and federal law
3. A description of sexual harassment, with examples

SEXUAL HARASSMENT (continued)

4. The district's complaint process available to the employee
5. The legal remedies and complaint process available through DFEH and the Equal Employment Opportunity Commission (EEOC)
6. Directions on how to contact DFEH and the EEOC
7. The protection against retaliation provided by 2 CCR 11021 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

In addition, the district shall post, in a prominent and accessible location, the DFEH poster on discrimination in employment and the illegality of sexual harassment and the DFEH poster regarding transgender rights. (Government Code 12950)

Complaint Procedures

All complaints and allegations of sexual harassment by and against employees shall be investigated and resolved in accordance with law and district procedures. The Title IX Coordinator shall review the allegations to determine the applicable procedure for responding to the complaint. All complaints that meet the definition of sexual harassment under Title IX shall be investigated and resolved in accordance with AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures. Other sexual harassment complaints shall be investigated and resolved pursuant to AR 4030 - Nondiscrimination in Employment.

If sexual harassment is found following an investigation, the Title IX Coordinator, or designee in consultation with the Coordinator, shall take prompt action to stop the sexual harassment, prevent recurrence, and address any continuing effects.

All Personnel

AR 4119.12(a)

4219.12

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES

4319.12

The complaint procedures described in this administrative regulation shall be used to address any complaint governed by Title IX of the Education Amendments of 1972 alleging that a district employee, while in an education program or activity in which a district school exercises substantial control over the context and respondent, was subjected to one or more of the following forms of sexual harassment: (34 CFR 106.30, 106.44)

1. A district employee conditioning the provision of a district aid, benefit, or service on a person's participation in unwelcome sexual conduct
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

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

All other sexual harassment complaints or allegations shall be investigated and resolved in accordance with AR 4030 - Nondiscrimination in Employment. The determination of whether the allegations meet the definition of sexual harassment under Title IX shall be made by the district's Title IX Coordinator.

(cf. 4030 - Nondiscrimination in Employment)

Because the complainant has a right to pursue a complaint under AR 4030 for any allegation that is dismissed or denied under the Title IX complaint procedure, the Title IX Coordinator shall ensure that all requirements and timelines for AR 4030 are concurrently met while implementing the Title IX procedure.

Reporting Allegations/Filing a Formal Complaint

An employee who is the alleged victim of sexual harassment may submit a report of sexual harassment to the district's Title IX Coordinator using the contact information listed in AR 4119.11/4219.11/4319.11 - Sexual Harassment or to the employee's direct supervisor or other district administrator, who shall forward the report to the Title IX Coordinator within one day of receiving the report.

Upon receiving such a report, the Title IX Coordinator shall inform the complainant of the right to file a formal complaint and the process for filing a formal complaint.

A formal complaint, with the complainant's physical or digital signature, may be filed with the Title IX Coordinator in person, by mail, by email, or by any other method authorized by the district. (34 CFR 106.30)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Even if the alleged victim chooses not to file a formal complaint, the Title IX Coordinator shall file a formal complaint in situations when a safety threat exists. In addition, the Title IX Coordinator may file a formal complaint in other situations as permitted under the Title IX regulations, including as part of the district's obligation to not be deliberately indifferent to known allegations of sexual harassment. In such cases, the Title IX Coordinator shall provide the alleged victim notices as required by the Title IX regulations at specific points in the complaint process.

The Title IX Coordinator, investigator, decision-maker, or a facilitator of an informal resolution process shall not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. Such persons shall receive training in accordance with 34 CFR 106.45. (34 CFR 106.45)

Supportive Measures

Upon receipt of a report of Title IX sexual harassment, the Title IX Coordinator shall promptly contact the complainant to discuss the availability of supportive measures and shall consider the complainant's wishes with respect to the supportive measures implemented. Supportive measures shall be offered as appropriate, as reasonably available, and without charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures shall be nondisciplinary, nonpunitive, and not unreasonably burden the other party, including measures designed to protect the safety of all parties or the district's educational environment or to deter sexual harassment. Supportive measures may include, but are not limited to, counseling, extensions of deadlines, modifications of work schedules, mutual restrictions on contact, changes in work locations, leaves of absence, increased security, and monitoring of certain areas of the campus. (34 CFR 106.30, 106.44)

The district shall maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the district's ability to provide the supportive measures. (34 CFR 106.30)

Emergency Removal

If a district employee is the respondent, the employee may be placed on administrative leave during the pendency of the formal complaint process. (34 CFR 106.44)

If the respondent is a student, the district may, on an emergency basis, remove the student from the district's education program or activity, provided that the district conducts an individualized safety and risk analysis, determines that removal is justified due to an

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

immediate threat to the physical health or safety of any student or other individual arising from the allegations, and provides the student with notice and an opportunity to challenge the decision immediately following the removal. This authority to remove a student does not modify a student's rights under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973. (34 CFR 106.44)

Dismissal of Complaint

The Title IX Coordinator shall dismiss a formal complaint if the alleged conduct would not constitute sexual harassment as defined in 34 CFR 106.30 even if proved. The Title IX Coordinator shall also dismiss any complaint in which the alleged conduct did not occur in the district's education program or activity or did not occur against a person in the United States, and may dismiss a formal complaint if the complainant notifies the district in writing that the complainant would like to withdraw the complaint or any allegations in the complaint, the respondent is no longer employed by the district, or sufficient circumstances prevent the district from gathering evidence sufficient to reach a determination with regard to the complaint. (34 CFR 106.45)

Upon dismissal, the Title IX Coordinator shall promptly send written notice of the dismissal and the reasons for the dismissal simultaneously to the parties, and shall inform them of their right to appeal the dismissal of a formal complaint or any allegation in the complaint in accordance with the appeal procedures described in the section "Appeals" below. (34 CFR 106.45)

If a complaint is dismissed, the conduct may still be addressed pursuant to AR 4030 - Nondiscrimination in Employment as applicable.

Informal Resolution Process

When a formal complaint of sexual harassment is filed, the district may offer an informal resolution process, such as mediation, at any time prior to reaching a determination regarding responsibility. The district shall not require a party to participate in the informal resolution process or to waive the right to an investigation and adjudication of a formal complaint. (34 CFR 106.45)

The district may facilitate an informal resolution process provided that the district: (34 CFR 106.45)

1. Provides the parties with written notice disclosing the allegations, the requirements of the informal resolution process, the right to withdraw from the informal process and

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

resume the formal complaint process, and any consequences resulting from participating in the informal resolution process, including that records will be maintained or could be shared.

2. Obtains the parties' voluntary, written consent to the informal resolution process

Written Notice

If a formal complaint is filed, the Title IX Coordinator shall provide the known parties with written notice of the following: (34 CFR 106.45)

1. The district's complaint process, including any informal resolution process
2. The allegations potentially constituting sexual harassment with sufficient details known at the time, including the identity of parties involved in the incident if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident if known. Such notice shall be provided with sufficient time for the parties to prepare a response before any initial interview.

If, during the course of the investigation, new Title IX allegations arise about the complainant or respondent that are not included in the initial notice, the Title IX Coordinator shall provide notice of the additional allegations to the parties.

3. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the complaint process
4. The opportunity for the parties to have an advisor of their choice who may be, but is not required to be, an attorney, and the ability to inspect and review evidence
5. The prohibition against knowingly making false statements or knowingly submitting false information during the complaint process

The above notice shall also include the name of the investigator, facilitator of an informal process, and decision-maker and shall inform the parties that, if at any time a party has concerns regarding conflict of interest or bias regarding any of these persons, the party should immediately notify the Title IX Coordinator.

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Investigation Procedures

During the investigation process, the district's designated investigator shall: (34 CFR 106.45)

1. Provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence
2. Not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence
3. Provide the parties with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney
4. Not limit the choice or presence of an advisor for either the complainant or respondent in any meeting or grievance proceeding, although the district may establish restrictions regarding the extent to which the advisor may participate in the proceedings as long as the restrictions apply equally to both parties
5. Provide, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings, with sufficient time for the party to prepare to participate
6. Send in an electronic format or hard copy to both parties and their advisors, if any, the evidence obtained as part of the investigation that is directly related to the allegations raised in the complaint, and provide the parties at least 10 days to submit a written response for the investigator to consider prior to the completion of the investigative report
7. Objectively evaluate all relevant evidence, including both inculpatory and exculpatory evidence, and determine credibility in a manner that is not based on a person's status as a complainant, respondent, or witness
8. Create an investigative report that fairly summarizes relevant evidence and, at least 10 days prior to the determination of responsibility, send to the parties and their advisors, if any, the investigative report in an electronic format or a hard copy, for their review and written response

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence are offered to prove that someone other than the respondent committed the conduct alleged by the complainant or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent. (34 CFR 106.45)

Privacy rights of all parties to the complaint shall be maintained in accordance with applicable state and federal laws.

If the complaint is against an employee, rights conferred under an applicable collective bargaining agreement shall be applied to the extent they do not conflict with the Title IX requirements.

Written Decision

The Superintendent shall designate an employee as the decision-maker to determine responsibility for the alleged conduct, who shall not be the Title IX Coordinator or a person involved in the investigation of the matter. (34 CFR 106.45)

After the investigative report has been sent to the parties but before reaching a determination regarding responsibility, the decision-maker shall afford each party the opportunity to submit written, relevant questions that the party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party

The decision-maker shall issue, and simultaneously provide to both parties, a written decision as to whether the respondent is responsible for the alleged conduct. (34 CFR 106.45)

The written decision shall be issued within 60 calendar days of the receipt of the complaint.

The timeline may be temporarily extended for good cause with written notice to the complainant and respondent of the extension and the reasons for the action. (34 CFR 106.45)

In making this determination, the decision-maker shall use the "preponderance of the evidence" standard for all formal complaints of sexual harassment. (34 CFR 106.45)

The written decision shall include the following: (34 CFR 106.45)

1. Identification of the allegations potentially constituting sexual harassment as defined in 34 CFR 106.30

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

2. A description of the procedural steps taken from receipt of the formal complaint through the written decision, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held if the district includes hearings as part of the grievance process
3. Findings of fact supporting the determination
4. Conclusions regarding the application of the district's code of conduct or policies to the facts
5. A statement of, and rationale for, the result as to each allegation, including a decision regarding responsibility, any disciplinary sanctions the district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the district's educational program or activity will be provided by the district to the complainant
6. The district's procedures and permissible bases for the complainant and respondent to appeal

Appeals

Either party may appeal the district's decision or dismissal of a formal complaint or any allegation in the complaint, if the party believes that a procedural irregularity affected the outcome, new evidence is available that could affect the outcome, or a conflict of interest or bias by the Title IX Coordinator, investigator(s), or decision-maker(s) affected the outcome. If an appeal is filed, the district shall: (34 CFR 106.45)

1. Notify the other party in writing when an appeal is filed and implement appeal procedures equally for both parties
2. Ensure that the decision-maker(s) for the appeal is trained in accordance with 34 CFR 106.45 and is not the same decision-maker(s) who reached the determination regarding responsibility or dismissal, the investigator(s), or the Title IX Coordinator
3. Give both parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome
4. Issue a written decision describing the result of the appeal and the rationale for the result
5. Provide the written decision simultaneously to both parties

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

An appeal must be filed in writing within 10 calendar days of receiving the notice of the decision or dismissal, stating the grounds for the appeal and including any relevant documentation in support of the appeal. Appeals submitted after this deadline are not timely and shall not be considered.

A written decision shall be provided to the parties within 20 calendar days from the receipt of the appeal.

Either party has the right to file a complaint with the U.S. Department of Education's Office for Civil Rights within 180 days of the date of the most recently alleged misconduct.

The complainant shall be advised of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal antidiscrimination laws, if applicable.

Remedies

When a determination of responsibility for sexual harassment has been made against the respondent, the district shall provide remedies to the complainant. Such remedies may include the same individualized services described above in the section "Supportive Measures," but need not be nondisciplinary or nonpunitive and need not avoid burdening the respondent. (34 CFR 106.45)

Disciplinary Actions

The district shall not impose any disciplinary sanctions or other actions against a respondent, other than supportive measures as described above in the section "Supportive Measures," until the complaint procedure has been completed and a determination of responsibility has been made. (34 CFR 106.44)

When an employee is found to have committed sexual harassment or retaliation, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

(cf. 4117.7/4317.7 - Employment Status Report)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Record-Keeping

The Superintendent or designee shall maintain, for a period of seven years: (34 CFR 106.45)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

1. A record of all reported cases and Title IX investigations of sexual harassment, any determinations of responsibility, any audio or audiovisual recording and transcript if applicable, any disciplinary sanctions imposed, any remedies provided to the complainant, and any appeal or informal resolution and the results therefrom.
2. A record of any actions, including supportive measures, taken in response to a report or formal complaint of sexual harassment, including the district's basis for its conclusion that its response was not deliberately indifferent, the measures taken that were designed to restore or preserve equal access to the education program or activity, and, if no supportive measures were provided to the complainant, the reasons that such a response was not unreasonable in light of the known circumstances.
3. All materials used to train the Title IX Coordinator, investigator(s), decision-maker(s), and any person who facilitates an informal resolution process. The district shall make such training materials publicly available on its web site, or if the district does not maintain a web site, available upon request by members of the public.

(cf. 1113 - District and School Web Sites)
(cf. 3580 - District Records)

Legal Reference: (see next page)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Legal Reference:

EDUCATION CODE

200-262.4 *Prohibition of discrimination on the basis of sex*

48900 *Grounds for suspension or expulsion*

48900.2 *Additional grounds for suspension or expulsion; sexual harassment*

48985 *Notices, report, statements and records in primary language*

CIVIL CODE

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

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

GOVERNMENT CODE

12950.1 *Sexual harassment training*

CODE OF REGULATIONS, TITLE 5

4600-4670 *Uniform complaint procedures*

4900-4965 *Nondiscrimination in elementary and secondary education programs*

UNITED STATES CODE, TITLE 20

1092 *Definition of sexual assault*

1221 *Application of laws*

1232g *Family Educational Rights and Privacy Act*

1681-1688 *Title IX of the Education Amendments of 1972*

UNITED STATES CODE, TITLE 34

12291 *Definition of dating violence, domestic violence, and stalking*

UNITED STATES CODE, TITLE 42

1983 *Civil action for deprivation of rights*

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

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

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 *Family Educational Rights and Privacy*

106.1-106.82 *Nondiscrimination on the basis of sex in education programs*

COURT DECISIONS

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

Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130

Reese v. Jefferson School District, (2000, 9th Cir.) 208 F.3d 736

Davis v. Monroe County Board of Education, (1999) 526 U.S. 629

Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274

Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473

Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources:

WEB SITES

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

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

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

All Personnel

E 4119.12(a)

4219.12

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES

4319.12

NOTICE OF TITLE IX SEXUAL HARASSMENT POLICY

The Code of Federal Regulations, Title 34, Section 106.8 requires the district to issue the following notification to employees, job applicants, and employee organizations:

The district does not discriminate on the basis of sex in any education program or activity that it operates. The prohibition against discrimination on the basis of sex is required by federal law (20 USC 1681-1688; 34 CFR Part 106) and extends to employment. The district also prohibits retaliation against any employee for filing a complaint or exercising any right granted under Title IX.

Title IX requires a school district to take immediate and appropriate action to address any potential Title IX violations that are brought to its attention. Any inquiries about the application of Title IX, this notice, and who is protected by Title IX may be referred to the district's Title IX Coordinator, to the Assistant Secretary for Civil Rights of the U.S. Department of Education, or both.

The district has designated and authorized the following employee as the district's Title IX Coordinator, to address concerns or inquiries regarding discrimination on the basis of sex, including sexual harassment, sexual assault, dating violence, domestic violence, and stalking:

(Principal
(title or position)
370 N. Evans Rd. Tipton, CA 93272
(address)
559-752-4213
(telephone number)
csolian@tipton.k12.ca.us
(*email address*)

Any individual may report sex discrimination, including sexual harassment, to the Title IX Coordinator or any other school employee at any time, including during non-business hours, by mail, phone, or email. During district business hours, reports may also be made in person. Upon receiving an allegation of sexual harassment, the Title IX Coordinator will promptly notify the parties, in writing, of the applicable district complaint procedure.

To view an electronic copy of the district's policies and administrative regulations on sexual harassment, including the grievance process that complies with 34 CFR 106.45, please see BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment and AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures on the district's web site at <http://tiptonschool.org/>

E 4119.12(b)
4219.12
4319.12

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

To inspect or obtain a copy of the district's sexual harassment policies and administrative regulations, please contact: Cherie Solian at Tipton Elementary School, 559-752-4213 or by email at csolian@tipton.k12.ca.us

Materials used to train the Title IX Coordinator, investigator(s), decision-maker(s), and any person who facilitates an informal resolution process are also publicly available on the district's web site or at the district office upon request.

All Personnel

BP 4157(a)

4257

EMPLOYEE SAFETY

4357

The Governing Board is committed to maximizing employee safety and believes that workplace safety is the responsibility of every employee. Working conditions and equipment shall comply with standards prescribed by federal, state, and local laws and regulations.

(cf. 0450 - Comprehensive Safety Plan)

No employee shall be required or permitted to be in any place of employment which is unsafe or unhealthful. (Labor Code 6402)

The Superintendent or designee shall promote safety and correct any unsafe work practices through education and enforcement.

All employees are expected to use safe work practices and, to the extent possible, correct any unsafe conditions which may occur. If an employee is unable to correct an unsafe condition, the employee shall immediately report the problem to the Superintendent or designee.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

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

The Superintendent or designee shall establish and implement a written injury and illness prevention program, and provide employees with access to such program, in accordance with law. (Labor Code 6401.7; 8 CCR 3203)

(cf. 3514 - Environmental Safety)

(cf. 3514.1 - Hazardous Substances)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 4119.41/4219.41/4319.41 - Employees with Infectious Disease)

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

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

(cf. 4157.2/4257.2/4357.2 - Ergonomics)

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

The Superintendent or designee shall make first aid materials readily available at district workplaces and shall make effective provisions to prepare for prompt medical treatment in the event of an employee's serious injury or illness. (8 CCR 3400)

No employee shall be discharged or discriminated against for exercising any right regarding employee safety or health specified in Labor Code 6310, including:

1. Making a report or complaint
2. Instituting proceedings or causing proceedings to be instituted
3. Testifying with regard to employee safety or health

EMPLOYEE SAFETY (continued)

4. Participating in any occupational health and safety committee established pursuant to Labor Code 6401.7
5. Requesting access to injury or illness reports and records
6. Exercising any other right protected by the Occupational Safety and Health Act

Legal Reference:

EDUCATION CODE

32030-32034 *Eye safety*

32225-32226 *Communications devices in classrooms*

32280-32289.5 *School safety plans*

44984 *Required rules for industrial accident and illness leave of absence*

GOVERNMENT CODE

3543.2 *Scope of bargaining*

LABOR CODE

132a *Workers' compensation; nondiscrimination*

3300 *Definitions of employer*

6305 *Occupational safety and health standards; special order*

6310 *Retaliation for filing complaint prohibited*

6400-6413.5 *Responsibilities and duties of employers and employees, especially:*

6401.7 *Injury and illness prevention program*

CODE OF REGULATIONS, TITLE 8

3203 *Injury and illness prevention program*

3204 *Access to employee exposure and medical records*

3400 *Medical services and first aid*

5095-5100 *Control of noise exposure*

5193 *Bloodborne pathogens*

14000-14316 *Occupational injury or illness reports and records*

CODE OF REGULATIONS, TITLE 17

2508 *Reporting of communicable diseases*

CODE OF FEDERAL REGULATIONS, TITLE 29

651-678 *Occupational safety and health*

1910.95 *Occupational noise exposure*

1910.1030 *Bloodborne pathogens*

Management Resources: (see next page)

EMPLOYEE SAFETY (continued)

Management Resources:

DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS

Guide to Developing Your Workplace Injury and Illness Prevention Program, rev. August 2011

WEB SITES

California Department of Industrial Relations, Occupational Safety and Health:

http://www.dir.ca.gov/occupational_safety.html

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

National Hearing Conservation Association: <http://www.hearingconservation.org>

National Institute for Occupational Safety and Health: <http://www.cdc.gov/niosh>

U.S. Department of Labor, Occupational Safety and Health Administration: <http://www.osha.gov>

All Personnel

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EMPLOYEE SAFETY

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The Superintendent or designee shall provide safety devices and implement safeguards, methods, and processes that are reasonably necessary for the safety and health of employees in the workplace. (Labor Code 6401)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 4157.2/4257.2/4357.2 - Ergonomics)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Injury and Illness Prevention Program

The district's injury and illness prevention program shall cover all district employees and all other workers whom the district controls or directs and directly supervises on the job to the extent that the workers are exposed to hazards specific to their worksite and job assignment. The obligation of contractors or other employers who control or direct and supervise their own employees on the job shall not be affected by the district's injury and illness prevention program. (Labor Code 6401.7)

The district's injury and illness prevention program shall include: (Labor Code 6401.7; 8 CCR 3203)

1. The name/position of the person(s) with authority and responsibility for implementing the program.
2. A system for ensuring that employees comply with safe and healthful work practices, which may include, but not be limited to:
 - a. Recognition of employees who follow safe and healthful work practices

(cf. 4156.2/4256.2/4356.2 - Awards and Recognition)

- b. Training and retraining programs
 - c. Disciplinary actions

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

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

3. A system for communicating with employees, in a form readily understandable by all employees on matters related to occupational health and safety, including provisions designed to encourage employees to report hazards at the worksite without fear of reprisal. The communications system may include, but not be limited to:
 - a. Meetings

EMPLOYEE SAFETY (continued)

- b. Training programs
 - c. Posting
 - d. Written communications
 - e. A system of anonymous notification by employees about hazards
 - f. A labor/management safety and health committee
4. Procedures for identifying and evaluating workplace hazards, including scheduled periodic inspections to identify unsafe conditions and work practices. Such inspections shall be made:
- a. Whenever new substances, processes, procedures, or equipment that represents a new occupational safety or health hazard is introduced into the workplace
 - b. Whenever the district is made aware of a new or previously unrecognized hazard

(cf. 3514 - Environmental Safety)
(cf. 3514.1 - Hazardous Substances)

5. A procedure for investigating occupational injury or illness.
6. Methods and/or procedures for correcting unsafe or unhealthful conditions, work practices, and work procedures in a timely manner, based on the severity of the hazard, when the hazard is observed or discovered.

When an imminent hazard exists which cannot be immediately abated without endangering employee(s) and/or property, these procedures shall call for the removal of all exposed staff from the area except those necessary to correct the hazardous condition. Employees needed to correct the condition shall be provided necessary safeguards.

7. Provision of training and instruction as follows:
- a. To all new employees

EMPLOYEE SAFETY (continued)

- b. To all employees given new job assignments for which training has not previously been received
- c. Whenever new substances, processes, procedures, or equipment is introduced into the workplace and represents a new hazard
- d. Whenever the district is made aware of a new or previously unrecognized hazard
- e. To supervisors, to familiarize them with the safety and health hazards to which employees under their immediate direction and control may be exposed

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall provide employees, or their representative designated pursuant to 8 CCR 3203, with either of the following: (8 CCR 3203)

1. Access to the district's injury and illness prevention program in a reasonable time, place, and manner, but in no event later than five business days after the request for access is received from an employee or a designated representative of the employee

When an employee or designated representative requests a copy of the district's injury and illness prevention program, the Superintendent or designee shall provide the requester a printed copy unless the employee or designated representative agrees to receive an electronic copy.

The Superintendent or designee shall provide one printed copy free of charge. If the employee or designated representative requests additional copies within one year of the previous request and the district's injury and illness prevention program has not been updated with new information since the prior copy was provided, the district may charge reasonable reproduction costs pursuant to 8 CCR 3204 for the additional copies.

2. Unobstructed access to the district's injury and illness prevention program through the district's server or web site, which allows an employee to review, print, and email the current version of the district's injury and illness prevention program

The Superintendent or designee shall communicate the right and procedure to access the district's injury and illness prevention program to all employees. (8 CCR 3203)

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

AR 4157(d)
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EMPLOYEE SAFETY (continued)

Hearing Protection

Whenever employee noise exposure equals or exceeds the standards specified in law, the Superintendent or designee shall implement a hearing conservation program in accordance with state and federal regulations, including, when required, monitoring of sound levels, audiogram evaluation and audiometric testing of affected employees, the provision of hearing protectors, and employee training. (8 CCR 5095-5100; 29 CFR 1910.95)

Eye Safety Devices

Eye safety devices shall be worn by employees whenever they are engaged in or observing an activity involving hazards or hazardous substances likely to cause injury to the eyes. (Education Code 32030-32034)

AR 4157(e)
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EMPLOYEE SAFETY (continued)

First Aid and Medical Services

The Superintendent or designee shall ensure the ready availability of medical personnel for advice and consultation on matters of industrial health or injury. Whenever a district facility or district grounds are not in close proximity to an infirmary, clinic, or hospital where all injured employees may be treated, the Superintendent or designee shall ensure that at least one employee is adequately trained to provide first aid. (8 CCR 3400)

The Superintendent or designee shall make adequate first aid materials readily available for employees at every worksite. Such materials shall be approved by a consulting physician and shall be kept in a sanitary and usable condition. The Superintendent or designee shall frequently inspect all first aid materials and replenish them as necessary. (8 CCR 3400)

The Superintendent or designee shall ensure that suitable facilities for quick drenching or flushing of the eyes and body are provided within the work area for immediate emergency use when the eyes or body or any person may be exposed to injurious corrosive materials. (8 CCR 3400)

To avoid unnecessary delay in medical treatment in the event of an employee's serious injury or illness, the Superintendent or designee shall use one or more of the following: (8 CCR 3400)

1. A communication system for contacting a physician or emergency medical service, such as access to 911 or equivalent telephone system. The communication system or the employees using the system shall have the ability to direct emergency services to the location of the injured or ill employee.
2. Readily accessible and available on-site treatment facilities suitable for treatment of reasonably anticipated injury and illness.

(cf. 5141.6 - School Health Services)

3. Proper equipment for prompt medical transport when transportation of injured or ill employees is necessary and appropriate.

Protection from Communicable Diseases and Infections

The Superintendent or designee shall develop an exposure control plan for bloodborne pathogens that is consistent with the district's injury and illness prevention program. The plan shall include a determination of which job classifications have occupational exposure to

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4257
4357

EMPLOYEE SAFETY (continued)

blood or other potentially infectious materials; precautions to be implemented, including universal precautions, engineering and work practice controls, and personal protective equipment; availability of the hepatitis B vaccination; provision of information and training to employees; and follow-up actions to be taken if exposure occurs. The district shall ensure that a copy of the exposure control plan is accessible to employees in accordance with law. (8 CCR 5193; 29 CFR 1910.1030)

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

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

Strategies to prevent and mitigate the outbreak or spread of infectious diseases shall be followed for diseases that are communicated through airborne transmission, skin-to-skin contact, foodborne transmission, or other casual or noncasual means. Such strategies shall include, but are not limited to, communication and training about the disease(s); campus closures and alternative means of instruction when necessary; preventative measures, such as social distancing, personal protective equipment, temperature checks, and/or any other health screening allowed by law; and cleaning and sanitization of district facilities and equipment.

(cf. 5141.22 - Infectious Diseases)

The Superintendent or designee shall immediately report to the local health officer the presence or suspected presence of any communicable disease. (17 CCR 2508)

COVID-19 Exposure

If the district receives notice of potential exposure to COVID-19, the Superintendent or designee shall, within one business day of the notice, take all of the following actions: (Labor Code 6409.6)

1. Provide a written notice to all employees, and the employers of subcontracted employees, who were on the premises at the same worksite as the qualifying individual within the infectious period that they may have been exposed to COVID-19. The notice shall be provided in a manner normally used to communicate employment-related information, which may include, but is not limited to, personal service, email, or text message if it can reasonably be anticipated to be received by the employee within one business day of sending.
2. Provide a written notice to the exclusive representative, if any, of employees who were on the premises within the infectious period
3. Provide all employees who may have been exposed and the exclusive representative, if any, with information regarding:

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4257
4357

EMPLOYEE SAFETY (continued)

- a. COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws, including, but not limited to, workers' compensation
 - b. Available leave options for exposed employees
 - c. Antiretaliation and antidiscrimination protections of the employee
4. Notify all employees, and the employers of subcontracted employees and the exclusive representative, if any, of the disinfection and safety plan that the district plans to complete in accordance with Centers for Disease Control and Prevention guidelines

The above notifications shall be maintained for a period of at least three years. (Labor Code 6409.6)

If the district is notified of the number of cases that meet the definition of a COVID-19 outbreak, as defined by the California Department of Public Health, within 48 hours, the Superintendent or designee shall, within 48 hours of the notice, notify the local public health agency of the names, number, occupation, and worksite of employees who meet the definition of a qualifying individual. The Superintendent or designee shall continue to give

notice to the local health department of any subsequent laboratory-confirmed cases of COVID-19 at the worksite. (Labor Code 6409.6)

In the event that Cal/OSHA prohibits entry into any district workplace or performance of a district operation or process based on a determination that the workplace exposes employees to the risk of COVID-19 infection and constitutes an imminent hazard to employees, the district shall post a notice thereof provided by Cal/OSHA in a conspicuous place at the work site. This notice shall not be removed except by an authorized representative of Cal/OSHA and only when the place of employment, operation, or process is made safe and the required safeguards or safety appliances or devices are provided. (Labor Code 6325)

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approved:
All Personnel

CSBA MANUAL MAINTENANCE SERVICE

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4257.1

WORK-RELATED INJURIES

4357.1

In order to provide medical benefits, temporary or permanent disability benefits, wage replacement, retraining or skill enhancement, and/or death benefits in the event that an employee becomes injured or ill in the course of employment, the district shall provide all employees with insurance and workers' compensation benefits in accordance with law. The Superintendent or designee shall develop an efficient claims handling process that reduces costs and facilitates employee recovery.

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

(cf. 4032 - Reasonable Accommodation)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

(cf. 4157/4257/4357 - Employee Safety)

(cf. 4157.2/4257.2/4357.2 - Ergonomics)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

The Superintendent or designee shall notify every new employee, at the time of hire or by the end of the first pay period, of the employee's right to receive workers' compensation benefits if injured at work. (Labor Code 3551; 8 CCR 15596)

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

In addition, a notice regarding workers' compensation benefits shall be posted in a conspicuous location frequented by employees, where the notice may be easily read during the workday. (Labor Code 3550)

In the event that an employee is injured or becomes ill in the course of employment, the employee shall report the work-related injury or illness to the Superintendent or designee as soon as practicable. The employee and appropriate district staff shall also promptly document the date and time of any incident, a description of the incident, and any persons present.

Within one working day of receiving notice or knowledge of any injury to an employee in the course of employment, the Superintendent or designee shall provide a claim form and notice of potential eligibility for workers' compensation benefits to the employee or, in the case of the employee's death, to the employee's dependents. The claim form and notice shall be provided personally or by first class mail. (Labor Code 5401)

The Superintendent or designee shall additionally ensure that any employee who is a victim of a crime that occurred at the place of employment is given written notice personally or by first class mail within one working day of the crime, or when the district reasonably should have known of the crime, that the employee is eligible for workers' compensation benefits for injuries, including psychiatric injuries, that may have resulted from the crime. (Labor Code 3553)

AR 4157.1(b)

4257.1

4357.1

WORK-RELATED INJURIES (continued)

The Superintendent or designee shall ensure that all employee notices described above are in the form prescribed by the Department of Industrial Relations (DIR), Division of Workers Compensation.

Upon learning of a work-related injury or illness, or injury or illness alleged to have arisen out of and in the course of employment, the Superintendent or designee shall report the incident to the district's insurance carrier or DIR, as applicable, within five days after obtaining knowledge of the injury or illness. If a subsequent death arises as a result of the reported injury or illness, an amended report indicating the death shall be filed within five days after being notified of or learning about the death. (Labor Code 6409.1)

In addition, in every case involving death or serious injury or illness, the Superintendent or designee shall immediately make a report to the Division of Occupational Safety and Health (Cal/OSHA) by telephone or through an online mechanism made available by Cal/OSHA. (Labor Code 6409.1)

For the purpose of this report, *serious injury or illness* means any injury or illness occurring in a place of employment or in connection with any employment that requires inpatient hospitalization for other than medical observation or diagnostic testing, or in which an employee suffers an amputation, the loss of an eye, or any serious degree of permanent disfigurement. (Labor Code 6302)

Claims Related to COVID-19

Until January 1, 2023, an employee is presumed to be entitled to workers' compensation benefits for illness or death resulting from COVID-19 if the diagnosis was made within 14 days after the employee performed labor or services at the place of employment and if the employee contracted COVID-19 during an outbreak at the employee's specific place of employment. (Labor Code 3212.86, 3212.88)

For this purpose, an *outbreak* means that, within 14 calendar days, one of the following occurs at a specific place of employment: (Labor Code 3212.88)

1. If a specific place of employment has 100 employees or fewer, four employees test positive for COVID-19.
2. If a specific place of employment has more than 100 employees, four percent of the number of employees who reported to the specific place of employment test positive for COVID-19.

AR 4157.1(c)
4257.1
4357.1

WORK-RELATED INJURIES (continued)

3. A specific place of employment is ordered to close by a local public health department, the California Department of Public Health, Cal/OSHA, or the Superintendent due to a risk of infection with COVID-19.

The Superintendent or designee may rebut a presumption that COVID-19 was contracted during the course and scope of employment by offering evidence to the Workers' Compensation Appeals Board, such as the measures that were in place at the employee's specific place of employment to reduce potential transmission of COVID-19 and evidence of an employee's nonoccupational risk of contracting COVID-19. (Labor Code 3212.86, 3212.88)

Legal Reference:

EDUCATION CODE

44984 *Industrial accident and illness leaves, certificated employees*

45192 *Industrial accident and illness leaves, classified employees*

LABOR CODE

3200-4856 *Workers' compensation, especially:*

3212.86 *COVID-19: critical workers pre-July 5, 2020*

3212.88 *COVID-19: critical workers post-July 5, 2020*

3550-3553 *Employee notice*

3600-3605 *Conditions of liability*

3760 Report of injury to insurer
4600 Provision of medical and hospital treatment by employer
4906 Disclosures and statements
5400-5413 Notice of injury or death
6302 Definition of serious injury or illness
6409.1 Reports
CODE OF REGULATIONS, TITLE 8
15596 Notice of employee rights to workers' compensation benefits

Management Resources:

DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS

Workers' Compensation in California: A Guidebook for Injured Workers, 2016

Notice to Employees -- Injuries Caused by Work

Time of Hire Pamphlet

Workers' Compensation Claim Form (DWC 1) & Notice of Potential Eligibility

WEB SITES

California Department of Industrial Relations, Division of Occupational Safety and Health:

<http://www.dir.ca.gov/dosh>

California Department of Industrial Relations, Division of Workers Compensation:

<http://www.dir.ca.gov/dwc>

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

Regulation

CSBA MANUAL MAINTENANCE SERVICE

approved:

October 2020

Students

BP 5113.1(a)

CHRONIC ABSENCE AND TRUANCY

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

(cf. 5113 - Absences and Excuses)

(cf. 5113.11 - Attendance Supervision)

The Superintendent or designee shall establish a system to accurately track student attendance in order to identify individual students who are chronic absentees and truants, as defined in law and administrative regulation, and to identify patterns of absence throughout the district.

The Superintendent, attendance supervisor, or designee shall consult with students, parents/guardians, school staff, and community agencies, as appropriate, to identify factors contributing to chronic absence and truancy.

The Superintendent, attendance supervisor, or designee shall develop a tiered approach to reducing chronic absence. Such an approach shall include strategies for preventing attendance problems, which may include, but are not limited to, efforts to provide a safe and positive school environment, relevant and engaging learning experiences, school activities that help develop students' feelings of connectedness with the school, school-based health services, letters alerting parents/guardians to the value of regular school attendance, and

incentives and rewards to recognize students who achieve excellent attendance or demonstrate significant improvement in attendance.

The tiered approach shall also provide for early outreach to students as soon as they show signs of poor attendance or if they were chronically absent in the prior school year. Early intervention may include personalized outreach, individual attendance plans, and/or mentoring to students with moderate levels of chronic absence, with additional intensive, interagency wrap-around services for students with the highest level of absence.

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

(cf. 5126 - Awards for Achievement)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5141.6 - School Health Services)

(cf. 5145.3 - Nondiscrimination/Harassment)

Students with serious attendance problems shall be provided with interventions specific to their needs, which may include, but are not limited to, health care referrals, transportation assistance, counseling for mental or emotional difficulties, academic supports, efforts to address school or community safety concerns, discussions with the student and

BP 5113.1(b)

CHRONIC ABSENCE AND TRUANCY (continued)

parent/guardian about their attitudes regarding schooling, or other strategies to remove identified barriers to school attendance. The Superintendent, attendance supervisor, or designee may collaborate with child welfare services, law enforcement, courts, public health care agencies, other government agencies, and/or medical, mental health, and oral health care providers to make alternative educational programs and support services available for students and families.

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

(cf. 5030 - Student Wellness)

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

(cf. 5147 - Dropout Prevention)

(cf. 6158 - Independent Study)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

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

(cf. 6175 - Migrant Education Program)

(cf. 6179 - Supplemental Instruction)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

The Superintendent or designee shall ensure that staff assigned to fulfill attendance-related duties are trained in implementing a trauma-informed approach to chronic absence and receive information about the high correlation between chronic absence and exposure to adverse childhood experiences.

(cf. 4131 - Staff Development)

Students who are identified as chronically absent or truant shall be subject to the interventions specified in law and administrative regulation.

(cf. 5113.12 - District School Attendance Review Board)

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

(cf. 5144 - Discipline)

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

BP 5113.1(c)

CHRONIC ABSENCE AND TRUANCY (continued)

The Superintendent, attendance supervisor, or designee shall periodically report to the Board regarding student attendance patterns in the district, including rates of chronic absence and truancy districtwide and for each school, grade level, and numerically significant student subgroup as defined in Education Code 52052. Such information shall be used to evaluate the effectiveness of strategies implemented to reduce chronic absence and truancy and to develop annual goals and specific actions for student attendance and engagement to be included in the district's local control and accountability plan and other applicable school and district plans. As appropriate, the Superintendent or designee shall engage school staff in program evaluation and improvement and in the determination of how to best allocate available community resources.

(cf. 0500 - Accountability)

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

Legal Reference:

EDUCATION CODE

1740-1742 *Employment of personnel to supervise attendance (county superintendent)*

37223 *Weekend classes*

46000 *Records (attendance)*

46010-46014 Absences
46110-46119 Attendance in kindergarten and elementary schools
46140-46147 Attendance in junior high and high schools
48200-48208 Children ages 6-18 (compulsory full-time attendance)
48225.5 Work permits, entertainment and allied industries
48240-48246 Supervisors of attendance
48260-48273 Truants
48290-48297 Failure to comply; complaints against parents
48320-48325 School attendance review boards
48340-48341 Improvement of student attendance
48400-48403 Compulsory continuation education
48900 Suspension and expulsion
49067 Unexcused absences as cause of failing grade
52052 Accountability; numerically significant student subgroups
60901 Chronic absence
GOVERNMENT CODE
54950-54963 The Ralph M. Brown Act
PENAL CODE
270.1 Chronic truancy; parent/guardian misdemeanor
272 Parent/guardian duty to supervise and control minor child; criminal liability for truancy
830.1 Peace officers

Legal Reference continued: (see next page)

BP 5113.1(d)

CHRONIC ABSENCE AND TRUANCY (continued)

Legal Reference: (continued)

VEHICLE CODE

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

WELFARE AND INSTITUTIONS CODE

256-258 Juvenile hearing officer

601-601.4 Habitually truant minors

11253.5 Compulsory school attendance

CODE OF REGULATIONS, TITLE 5

306 Explanation of absence

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

COURT DECISIONS

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

Management Resources:

ATTENDANCE WORKS PUBLICATIONS

District Attendance Tracking Tool

For School Board Members: Frequently Asked Questions About Chronic Absence

School Attendance Tracking Tool

Bringing Attendance Home: Engaging Parents in Preventing Chronic Absence, 2015

The Power of Positive Connections: Reducing Chronic Absence Through PEOPLE: Priority Early

Outreach for Positive Linkages and Engagement, 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board: A Road Map for Improved School Attendance and Behavior, rev. 2018

WEB SITES

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

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

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

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

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

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

Policy
adopted:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2020
AR 5113.1(a)

CHRONIC ABSENCE AND TRUANCY

Definitions

Chronic absentee means a student who is absent for any reason on 10 percent or more of the school days in the school year, when the total number of days the student is absent is divided by the total number of days the student is enrolled and school was actually taught in the regular schools of the district, exclusive of Saturdays and Sundays. (Education Code 60901)

Truant means a student who is absent from school without a valid excuse three full days in one school year, or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. (Education Code 48260)

Habitual truant means a student who has been reported as a truant three or more times within the same school year, provided the district has made a conscientious effort to hold at least one conference with the student and the student's parent/guardian after either of the two previous reports. (Education Code 48262, 48264.5)

Chronic truant means a student who has been absent from school without a valid excuse for 10 percent or more of the school days in one school year, from the date of enrollment to the current date, provided the district has met the requirements of Education Code 48260, 48260.5, 48261, 48262, 48263, and 48291. (Education Code 48263.6)

For purposes of classifying a student as a truant, *valid excuse* includes, but is not limited to, the reasons for which a student shall be excused from school pursuant to Education Code 48205 and 48225.5 and AR 5113 - Absences and Excuses. A valid excuse may include other reasons that are within the discretion of school administrators and, based on the facts of the student's circumstances, are deemed to constitute a valid excuse. (Education Code 48260)

(cf. 5113 - Absences and Excuses)
(cf. 5113.2 - Work Permits)

Addressing Chronic Absence

When a student is identified as a chronic absentee, the Superintendent, attendance supervisor, or designee shall communicate with the student and the student's parents/guardians to determine the reason(s) for the excessive absences, ensure the student and parents/guardians are aware of the adverse consequences of poor attendance, and jointly develop a plan for improving the student's school attendance.

(cf. 5113.11 - Attendance Supervision)
(cf. 6020 - Parent Involvement)

The student may be referred to a student success team or school-site attendance review team to assist in evaluating the student's needs and identifying strategies and programs to assist the

AR 5113.1(b)

CHRONIC ABSENCE AND TRUANCY (continued)

student. When necessary, the student may be referred to a school attendance review board (SARB) program, a truancy mediation program established by the district attorney or the probation officer, or a comparable program deemed acceptable by the Superintendent or designee, in accordance with Education Code 48263 and item #3 in the section "Addressing Truancy" below.

(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 5147 - Dropout Prevention)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6164.5 - Student Success Teams)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6175 - Migrant Education Program)

A student who is struggling academically may be offered tutoring or other supplemental instruction, extended learning opportunities, and/or alternative educational options as appropriate.

Students who are absent shall be given an opportunity to make up missed assignments or assessments and shall receive full credit for satisfactory completion of the work. Students

with excessive absences shall be supported to the extent possible to limit the impact of absences on the student's grades.

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

(cf. 6158 - Independent Study)

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6178.1 - Work-Based Learning)

(cf. 6179 - Supplemental Instruction)

(cf. 6181 - Alternative Schools/Programs of Choice)

(cf. 6183 - Home and Hospital Instruction)

(cf. 6184 - Continuation Education)

Whenever chronic absenteeism is linked to a health, social-emotional, family, or other nonschool issue, the Superintendent or designee may recommend school or community resources and/or collaborate with community agencies and organizations to address the needs of the student and the student's family.

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

(cf. 5141.6 - School Health Services)

Addressing Truancy

An attendance supervisor or designee, peace officer, probation officer, or school administrator or designee may, as applicable, arrest or assume temporary custody during

AR 5113.1(c)

CHRONIC ABSENCE AND TRUANCY (continued)

school hours of any minor student found away from home who is absent from school without a valid excuse. Any person arresting or assuming temporary custody of a minor student shall deliver the student and make reports in accordance with Education Code 48265 and 48266. (Education Code 48264, 48265, 48266)

(cf. 3515.3 - District Police/Security Department)

The Superintendent, attendance supervisor, or designee shall investigate a complaint from any person that a parent/guardian has violated the state compulsory education laws contained in Education Code 48200-48341. (Education Code 48290)

When a student has been identified as a truant as defined above, the following steps shall be implemented based on the number of trancies the student has committed:

1. Initial truancy

- a. The student shall be reported to the Superintendent, attendance supervisor, or designee. (Education Code 48260)

- b. The student's parent/guardian shall be notified by the most cost-effective method possible, which may include email or a telephone call, that: (Education Code 48260.5)
- (1) The student is truant.
 - (2) The parent/guardian is obligated to compel the student to attend school and, if the parent/guardian fails to meet this obligation, the parent/guardian may be guilty of an infraction of the law and subject to prosecution pursuant to Education Code 48290-48296.
 - (3) Alternative educational programs are available in the district.
 - (4) The parent/guardian has the right to meet with appropriate school personnel to discuss solutions to the student's truancy.
 - (5) The student may be subject to arrest or held in temporary custody by a probation officer, a peace officer, a school administrator or designee, or attendance supervisor or designee pursuant to Education Code 48264 if found away from home and absent from school without a valid excuse.

AR 5113.1(d)

CHRONIC ABSENCE AND TRUANCY (continued)

- (6) If the student is at least 13 years of age but under age 18, the student may be subject to the suspension, restriction, or delay of driving privilege pursuant to Vehicle Code 13202.7.
- (7) It is recommended that the parent/guardian accompany the student to school and attend classes with the student for one day.

(cf. 5145.6 - Parental Notifications)

- c. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
- d. The student and, as appropriate, the student's parent/guardian may be requested to attend a meeting with a school counselor or other school designee to discuss the root causes of the attendance issue and develop a joint plan to improve the student's attendance. (Education Code 48264.5)

- e. The Superintendent, attendance supervisor, or designee may notify the district attorney and/or probation officer of the student's name and the name and address of the student's parents/guardians. (Education Code 48260.6)
2. Second truancy
- a. Any student who has once been reported as a truant shall again be reported to the Superintendent, attendance supervisor, or designee as a truant if the student is absent from school without a valid excuse one or more days or is tardy on one or more days during the school year. (Education Code 48261)
 - b. The student may be required to attend makeup classes on one day of a weekend pursuant to Education Code 37223. (Education Code 48264.5)
 - c. The student may be assigned to an after-school or weekend study program within the county. If the student fails to successfully complete this study program, the student shall be subject to item #3 below. (Education Code 48264.5)
 - d. An appropriate district staff member shall make a conscientious effort to hold at least one conference with the student and the student's parent/guardian by communicating with the parent/guardian at least once using the most cost-effective method possible, which may include email or a telephone call. (Education Code 48262)

AR 5113.1(e)

CHRONIC ABSENCE AND TRUANCY (continued)

- e. The student may be given a written warning by a peace officer. A record of that warning may be kept at the school for not less than two years or until the student graduates or transfers from the school. If the student transfers, the record may be forwarded to the new school. (Education Code 48264.5)
 - f. The Superintendent or designee may notify the district attorney and/or probation officer when the student continues to be classified as a truant after the parents/guardians have been notified in accordance with item #1b above. (Education Code 48260.6)
3. Third truancy (habitual truancy)
- a. A student who is habitually truant, a chronic absentee, or habitually insubordinate or disorderly during attendance at school may be referred to, and required to attend, a SARB program, a truancy mediation program established by the district attorney or the probation officer, or a comparable

program deemed acceptable by the Superintendent or designee. (Education Code 48263, 48264.5)

(cf. 5113.12 - District School Attendance Review Board)

- b. Upon making a referral to the SARB or the probation department, the Superintendent, attendance supervisor, or other person designated to make the referral shall provide the student, the student's parent/guardian, and SARB or probation department with documentation of the interventions undertaken at the school. The attendance supervisor or designee shall also provide the student and the student's parent/guardian, in writing, the name and address of the SARB or probation department and the reason for the referral. This notice shall indicate that the student and the student's parent/guardian shall be required, along with the district staff person making the referral, to meet with the SARB or a probation officer to consider a proper disposition of the referral. (Education Code 48263)
- c. If the student does not successfully complete the truancy mediation program or other similar program, the student shall be subject to item #4 below. (Education Code 48264.5)
- d. If the Superintendent or designee determines that available community services cannot resolve the problem of the truant or insubordinate student or if the student and/or the student's parents/guardians have failed to respond to the directives of the district or to services provided, the Superintendent or designee may so notify the district attorney and/or the probation officer. (Education Code 48263)

AR 5113.1(f)

CHRONIC ABSENCE AND TRUANCY (continued)

- 4. Fourth truancy
 - a. Upon the fourth truancy within the same school year, the student may be referred to the jurisdiction of the juvenile court. (Education Code 48264.5; Welfare and Institutions Code 601)
 - b. If a student has been adjudged by the county juvenile court to be a habitual truant, the Superintendent or designee shall notify the juvenile court and the student's probation or parole officer whenever the student is truant or tardy on one or more days without a valid excuse in the same or succeeding school year, or is habitually insubordinate or disorderly at school. The juvenile court and probation or parole officer shall be notified within 10 days of the violation. (Education Code 48267)
- 5. Chronic truancy (unexcused absence for 10 percent of school days)

- a. The Superintendent or designee shall ensure that the student's parents/guardians are offered language-accessible support services to address the student's truancy.
- b. If a chronically truant student is at least age six years and is in any of grades K-8, the Superintendent or designee shall notify the student's parents/guardians that failure to reasonably supervise and encourage the student's school attendance may result in the parent/guardian being found guilty of a misdemeanor pursuant to Penal Code 270.1.

Records

The Superintendent, attendance supervisor, or designee shall maintain accurate attendance records for students identified as habitual or chronic truants. In addition, the attendance supervisor, designee, and/or the staff persons who have direct contact with the student or parent/guardian shall document all their contacts regarding the student's attendance, including a summary of all conversations and a record of all intervention efforts.

(cf. 5125 - Student Records)

The Superintendent, attendance supervisor, or designee shall gather and transmit to the County Superintendent of Schools the number and types of referrals made to the SARB and of requests for petitions made to the juvenile court. (Education Code 48273)

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Students

CSBA MANUAL MAINTENANCE SERVICE
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AR 5113.11(a)

ATTENDANCE SUPERVISION

The Superintendent or designee shall appoint an attendance supervisor and any assistant attendance supervisor(s) as may be necessary to supervise the attendance of district students. (Education Code 48240, 48242)

Any person appointed as an attendance supervisor shall be appropriately certificated to perform the work. (Education Code 48241, 48245)

Such supervisors shall perform duties related to compulsory full-time education, truancy, compulsory continuation education, work permits, and any additional duties prescribed by the Superintendent or designee. (Education Code 48240)

(cf. 5112.1 - Exemptions from Attendance)
(cf. 5113 - Absences and Excuses)
(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5113.2 - Work Permits)
(cf. 6184 - Continuation Education)

The attendance supervisor shall promote a culture of attendance and establish a system to accurately track student attendance in order to achieve all of the following:

1. Raise the awareness of school personnel, parents/guardians, caregivers, community partners, and local businesses of the effects of chronic absenteeism and truancy and other challenges associated with poor attendance
2. Identify and respond to grade level or student subgroup patterns of chronic absenteeism or truancy

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

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

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

(cf. 6175 - Migrant Education Program)

3. Identify and address factors contributing to chronic absenteeism and habitual truancy, including suspension and expulsion

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

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

4. Ensure that students with attendance problems are identified as early as possible to provide applicable support services and interventions
5. Evaluate the effectiveness of strategies implemented to reduce chronic absenteeism rates and truancy rates

(cf. 0500 - Accountability)

AR 5113.11(b)

ATTENDANCE SUPERVISION (continued)

The attendance supervisor may provide support services and interventions, including, but not limited to, the following: (Education Code 48240)

1. A conference between school personnel, the student's parent/guardian, and the student
2. Promotion of cocurricular and extracurricular activities that increase student connectedness to school, such as tutoring, mentoring, the arts, service learning, or athletics

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

(cf. 6142.6 - Visual and Performing Arts)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

3. Recognition of students who achieve excellent attendance or demonstrate significant improvement in attendance

(cf. 5126 - Awards for Achievement)

4. Referral of the student to a school nurse, school counselor, school psychologist, school social worker, and other student support personnel for case management and counseling

(cf. 5141.6 - School Health Services)

(cf. 6164.2 - Guidance/Counseling Services)

5. Collaboration with child welfare services, law enforcement, courts, public health care agencies, government agencies, or medical, mental health, and oral health care providers to receive necessary services

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

6. Collaboration with school study teams, guidance teams, school attendance review teams, or other intervention-related teams to assess the attendance or behavior problem in partnership with the student and the student's parents/guardians or caregivers

(cf. 6164.5 - Student Success Teams)

7. In schools with significantly higher rates of chronic absenteeism, identification of barriers to attendance that may require schoolwide strategies rather than case management

AR 5113.11(c)

ATTENDANCE SUPERVISION (continued)

8. Referral of the student for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program for a student with disabilities or creating a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973

(cf. 6159 - Individualized Education Program)

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

9. Referral of the student to a school attendance review board (SARB) established pursuant to Education Code 48321 or to the probation department pursuant to Education Code 48263

(cf. 5113.12 - District School Attendance Review Board)

10. Referral of the student to a truancy mediation program operated by the county's district attorney or probation officer pursuant to Education Code 48260.6

Upon receiving any complaint that a parent/guardian or other person having control or charge of a student has violated Education Code 48200-48341, the state compulsory education laws, the attendance supervisor shall investigate the matter and, if a violation is found, shall recommend referral to a SARB. If the district is subsequently notified by the SARB that the parent/guardian continually and willfully has failed to respond to directives of the SARB or the services provided, the attendance supervisor shall refer the matter for possible prosecution in court in accordance with Education Code 48291-48292, as applicable. (Education Code 48290-48292)

The attendance supervisor shall gather and transmit to the County Superintendent of Schools the number and types of referrals made to the SARB and of requests for petitions made to the juvenile court. (Education Code 48273)

The attendance supervisor shall annually report student attendance data to the Superintendent or designee and the Governing Board. Such data shall include, by school, grade level, and each numerically significant student subgroup as defined in Education Code 52052, rates of school attendance, chronic absence in which students are absent on 10 percent or more of the school days in the school year, and dropout.

(cf. 5147 - Dropout Prevention)

Legal References: (see next page)

AR 5113.11(d)

ATTENDANCE SUPERVISION (continued)

Legal Reference:

EDUCATION CODE

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

37223 *Weekend classes*

46000 *Records (attendance)*

46010-46014 *Absences*

46110-46119 *Attendance in kindergarten and elementary schools*

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

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

48240-48246 *Supervisors of attendance*

48260-48273 *Truants*

48290-48297 *Failure to comply; complaints against parents*

48320-48325 *School attendance review boards*

48340-48341 *Improvement of student attendance*

48400-48403 *Compulsory continuation education*

52052 Accountability; numerically significant student subgroups
52060-52077 Local control and accountability plan
60901 Chronic absence
PENAL CODE
270.1 Chronic truancy; parent/guardian misdemeanor
WELFARE AND INSTITUTIONS CODE
601-601.4 Habitually truant minors
11253.5 Compulsory school attendance
CODE OF REGULATIONS, TITLE 5
306 Explanation of absence
420-421 Record of verification of absence due to illness and other causes

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Attendance Review Board Handbook, 2015

School Attendance Improvement Handbook, 2000

WEB SITES

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

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

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

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

Regulation
approved:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2020
BP 5145.7(a)

SEXUAL HARASSMENT

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

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

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.3 - Nondiscrimination/Harassment)

The district strongly encourages students who feel that they are being or have been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult, or who have experienced off-campus sexual harassment that has a

continuing effect on campus, to immediately contact their teacher, the principal, the district's Title IX Coordinator, or any other available school employee. Any employee who receives a report or observes an incident of sexual harassment shall notify the Title IX Coordinator.

Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through AR 5145.71 - Title IX Sexual Harassment Complaint Procedures or BP/AR 1312.3 - Uniform Complaint Procedures, as applicable. Because a complaint or allegation that is dismissed or denied under the Title IX complaint procedure may still be subject to consideration under state law, the Title IX Coordinator shall ensure that any implementation of AR 5145.71 concurrently meets the requirements of BP/AR 1312.3.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

The Title IX Coordinator shall offer supportive measures to the complainant and respondent, as deemed appropriate under the circumstances.

The Superintendent or designee shall inform students and parents/guardians of the district's sexual harassment policy by disseminating it through parent/guardian notifications, publishing it on the district's web site, and including it in student and staff handbooks. All district staff shall be trained regarding the policy.

Instruction/Information

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

BP 5145.7(b)

SEXUAL HARASSMENT (continued)

1. What acts and behavior constitute sexual harassment, including the fact that sexual harassment could occur between people of the same sex and could involve sexual violence
2. A clear message that students do not have to endure sexual harassment under any circumstance
3. Encouragement to report observed incidents of sexual harassment even when the alleged victim of the harassment has not complained
4. A clear message that student safety is the district's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sexual harassment incident will be addressed separately and will not affect the

manner in which the sexual harassment complaint will be received, investigated, or resolved

5. A clear message that, regardless of a complainant's noncompliance with the writing, timeline, or other formal filing requirements, every sexual harassment allegation that involves a student, whether as the complainant, respondent, or victim of the harassment, shall be investigated and action shall be taken to respond to harassment, prevent recurrence, and address any continuing effect on students
6. Information about the district's procedures for investigating complaints and the person(s) to whom a report of sexual harassment should be made
7. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable, including the right to file a civil or criminal complaint while the district investigation of a sexual harassment complaint continues
8. A clear message that, when needed, the district will implement supportive measures to ensure a safe school environment for a student who is the complainant or victim of sexual harassment and/or other students during an investigation

Disciplinary Actions

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

(cf. 5144 - Discipline)

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

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

BP 5145.7(c)

SEXUAL HARASSMENT (continued)

Upon investigation of a sexual harassment complaint, any employee found to have engaged in sexual harassment or sexual violence toward any student shall be subject to disciplinary action, up to and including dismissal, in accordance with law and the applicable collective bargaining agreement.

(cf. 4117.7/4317.7 - Employment Status Report)

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

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

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

Record-Keeping

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

(cf. 3580 - District Records)

Legal Reference: (see next page)

BP 5145.7(d)

SEXUAL HARASSMENT (continued)

Legal Reference:

EDUCATION CODE

200-262.4 *Prohibition of discrimination on the basis of sex*

48900 *Grounds for suspension or expulsion*

48900.2 *Additional grounds for suspension or expulsion; sexual harassment*

48904 *Liability of parent/guardian for willful student misconduct*

48980 *Notice at beginning of term*

48985 *Notices, report, statements and records in primary language*

CIVIL CODE

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

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

GOVERNMENT CODE

12950.1 *Sexual harassment training*

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1092 Definition of sexual assault

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 34

12291 Definition of dating violence, domestic violence, and stalking

UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

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

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

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

106.1-106.82 Nondiscrimination on the basis of sex in education programs

COURT DECISIONS

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

Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130

Reese v. Jefferson School District, (2000, 9th Cir.) 208 F.3d 736

Davis v. Monroe County Board of Education, (1999) 526 U.S. 629

Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274

Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473

Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources:

CSBA PUBLICATIONS

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

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

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

Q&A on Campus Sexual Misconduct, September 2017

Management Resources continued: (see next page)

BP 5145.7(e)

SEXUAL HARASSMENT (continued)

Management Resources: (continued)

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

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

Dear Colleague Letter: Title IX Coordinators, April 2015

Sexual Harassment: It's Not Academic, September 2008

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

WEB SITES

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

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

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

Policy
adopted:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2020
AR 5145.7(a)

SEXUAL HARASSMENT

Definitions

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

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

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

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

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

For purposes of applying the complaint procedures specified in Title IX of the Education Amendments of 1972, *sexual harassment* is defined as any of the following forms of conduct that occurs in an education program or activity in which a district school exercises substantial control over the context and respondent: (34 CFR 106.30, 106.44)

1. A district employee conditioning the provision of a district aid, benefit, or service on the student's participation in unwelcome sexual conduct

2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the district's education program or activity

AR 5145.7(b)

SEXUAL HARASSMENT (continued)

3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

Examples of Sexual Harassment

Examples of types of conduct which are prohibited in the district and which may constitute sexual harassment under state and/or federal law, in accordance with the definitions above, include, but are not limited to:

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

Title IX Coordinator/Compliance Officer

The district designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 in

AR 5145.7(c)

SEXUAL HARASSMENT (continued)

accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures, as well as to oversee investigate, and/or resolve sexual harassment complaints processed under AR 1312.3 - Uniform Complaint Procedures. The Title IX Coordinator(s) may be contacted at:

Principal
(title or position)
370 N. Evans Rd. Tipton, CA 93272
(address)
559-752-4213
(telephone number)
csolian@tipton.k12.ca.us
(email)

Notifications

The Superintendent or designee shall notify students and parents/guardians that the district does not discriminate on the basis of sex as required by Title IX and that inquiries about the application of Title IX to the district may be referred to the district's Title IX Coordinator and/or to the Assistant Secretary for Civil Rights, U.S. Department of Education. (34 CFR 106.8)

(cf. 5145.6 - Parental Notifications)

The district shall notify students and parents/guardians of the name or title, office address, email address, and telephone number of the district's Title IX Coordinator. (34 CFR 106.8)

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

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year (Education Code 48980; 5 CCR 4917)
2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)
3. Be summarized on a poster which shall be prominently and conspicuously displayed in each bathroom and locker room at each school. The poster may be displayed in public areas that are accessible to and frequented by students, including, but not

limited to, classrooms, hallways, gymnasiums, auditoriums, and cafeterias. The poster shall display the rules and procedures for reporting a charge of sexual harassment; the name, phone number, and email address of an appropriate school employee to contact

AR 5145.7(d)

SEXUAL HARASSMENT (continued)

to report a charge of sexual harassment; the rights of the reporting student, the complainant, and the respondent; and the responsibilities of the school. (Education Code 231.6)

4. Be posted, along with the name or title and contact information of the Title IX Coordinator, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6; 34 CFR 106.8)

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

5. Be provided as part of any orientation program conducted for new and continuing students at the beginning of each quarter, semester, or summer session (Education Code 231.5)
6. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)
7. Be included, along with the name or title and contact information of the Title IX Coordinator, in any handbook provided to students or parents/guardians (34 CFR 106.8)

The Superintendent or designee shall also post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6)

Reporting Complaints

A student or parent/guardian who believes that the student has been subjected to sexual harassment by another student, an employee, or a third party or who has witnessed sexual harassment is strongly encouraged to report the incident to a teacher, the principal, the district's Title IX Coordinator, or any other available school employee. Within one school day of receiving such a report, the principal or other school employee shall forward the report to the district's Title IX Coordinator. Any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report the observation to

the principal or Title IX Coordinator. The report shall be made regardless of whether the alleged victim files a formal complaint or requests confidentiality.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

AR 5145.7(e)

SEXUAL HARASSMENT (continued)

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

When a verbal or informal report of sexual harassment is submitted, the Title IX Coordinator shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with applicable district complaint procedures.

Complaint Procedures

All complaints and allegations of sexual harassment by and against students shall be investigated and resolved in accordance with law and district procedures. The Title IX Coordinator shall review the allegations to determine the applicable procedure for responding to the complaint. All complaints that meet the definition of sexual harassment under Title IX shall be investigated and resolved in accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Other sexual harassment complaints shall be investigated and resolved pursuant to BP/AR 1312.3 - Uniform Complaint Procedures.

If sexual harassment is found following an investigation, the Title IX Coordinator, or designee in consultation with the Coordinator, shall take prompt action to stop the sexual harassment, prevent recurrence, implement remedies, and address any continuing effects.

Regulation
approved:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2020
AR 5145.71(a)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES

The complaint procedures described in this administrative regulation shall be used to address any complaint governed by Title IX of the Education Amendments of 1972 alleging that a student, while in an education program or activity in which a district school exercises substantial control over the context and respondent, was subjected to one or more of the following forms of sexual harassment: (34 CFR 106.30, 106.44)

1. A district employee conditioning the provision of a district aid, benefit, or service on the student's participation in unwelcome sexual conduct
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the district's education program or activity
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

All other sexual harassment complaints or allegations brought by or on behalf of students shall be investigated and resolved in accordance with BP/AR 1312.3 - Uniform Complaint Procedures. The determination of whether the allegations meet the definition of sexual harassment under Title IX shall be made by the district's Title IX Coordinator.

Because the complainant has a right to pursue a complaint under BP/AR 1312.3 for any allegation that is dismissed or denied under the Title IX complaint procedure, the Title IX Coordinator shall ensure that all requirements and timelines for BP/AR 1312.3 are concurrently met while implementing the Title IX procedure.

(cf. 1312.3 - Uniform Complaint Procedures)

Reporting Allegations/Filing a Formal Complaint

A student who is the alleged victim of sexual harassment or the student's parent/guardian may submit a report of sexual harassment to the district's Title IX Coordinator using the contact information listed in AR 5145.7 - Sexual Harassment or to any other available school employee, who shall forward the report to the Title IX Coordinator within one day of receiving the report.

(cf. 5145.7 - Sexual Harassment)

Upon receiving such a report, the Title IX Coordinator shall inform the complainant of the right to file a formal complaint and the process for filing a formal complaint. (34 CFR 106.44)

AR 5145.71(b)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

A formal complaint, with the complainant's physical or digital signature, may be filed with the Title IX Coordinator in person, by mail, by email, or by any other method authorized by the district. (34 CFR 106.30)

Even if the alleged victim chooses not to file a formal complaint, the Title IX Coordinator shall file a formal complaint in situations when a safety threat exists. In addition, the Title IX Coordinator may file a formal complaint in other situations as permitted under the Title IX regulations, including as part of the district's obligation to not be deliberately indifferent to known allegations of sexual harassment. In such cases, the Title IX Coordinator shall provide the alleged victim notices as required by the Title IX regulations at specific points in the complaint process.

The Title IX Coordinator, investigator, decision-maker, or a facilitator of an informal resolution process shall not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. Such persons shall receive training in accordance with 34 CFR 106.45. (34 CFR 106.45)

Supportive Measures

Upon receipt of a report of Title IX sexual harassment, the Title IX Coordinator shall promptly contact the complainant to discuss the availability of supportive measures and shall consider the complainant's wishes with respect to the supportive measures implemented. Supportive measures shall be offered as appropriate, as reasonably available, and without charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. Such measures shall be nondisciplinary, nonpunitive, and designed to restore or preserve equal access to the district's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the district's educational environment or to deter sexual harassment. Supportive measures may include, but are not limited to, counseling, course-related adjustments, modifications of class schedules, mutual restrictions on contact, increased security, and monitoring of certain areas of the campus. (34 CFR 106.30, 106.44)

The district shall maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the district's ability to provide the supportive measures. (34 CFR 106.30)

Emergency Removal from School

A student shall not be disciplined for alleged sexual harassment under Title IX until the investigation has been completed. However, on an emergency basis, the district may remove a student from the district's education program or activity, provided that the district conducts

AR 5145.71(c)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

an individualized safety and risk analysis, determines that removal is justified due to an immediate threat to the physical health or safety of any student or other individual arising from the allegations, and provides the student with notice and an opportunity to challenge the decision immediately following the removal. This authority to remove a student does not modify a student's rights under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973. (34 CFR 106.44)

If a district employee is the respondent, the employee may be placed on administrative leave during the pendency of the formal complaint process. (34 CFR 106.44)

Dismissal of Complaint

The Title IX Coordinator shall dismiss a formal complaint if the alleged conduct would not constitute sexual harassment as defined in 34 CFR 106.30 even if proved. The Title IX Coordinator shall also dismiss any complaint in which the alleged conduct did not occur in the district's education program or activity or did not occur against a person in the United States, and may dismiss a formal complaint if the complainant notifies the district in writing that the complainant would like to withdraw the complaint or any allegations in the complaint, the respondent is no longer enrolled or employed by the district, or sufficient circumstances prevent the district from gathering evidence sufficient to reach a determination with regard to the complaint. (34 CFR 106.45)

Upon dismissal, the Title IX Coordinator shall promptly send written notice of the dismissal and the reasons for the dismissal simultaneously to the parties, and shall inform them of their right to appeal the dismissal of a formal complaint or any allegation in the complaint in accordance with the appeal procedures described in the section "Appeals" below. (34 CFR 106.45)

If a complaint is dismissed, the conduct may still be addressed pursuant to BP/AR 1312.3 - Uniform Complaint Procedures as applicable.

Informal Resolution Process

When a formal complaint of sexual harassment is filed, the district may offer an informal resolution process, such as mediation, at any time prior to reaching a determination regarding responsibility. The district shall not require a party to participate in the informal resolution

process or to waive the right to an investigation and adjudication of a formal complaint. (34 CFR 106.45)

The district may facilitate an informal resolution process provided that the district: (34 CFR 106.45)

AR 5145.71(d)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

1. Provides the parties with written notice disclosing the allegations, the requirements of the informal resolution process, the right to withdraw from the informal process and resume the formal complaint process, and any consequences resulting from participating in the informal resolution process, including that records will be maintained or could be shared.
2. Obtains the parties' voluntary, written consent to the informal resolution process
3. Does not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student

Written Notice

If a formal complaint is filed, the Title IX Coordinator shall provide the known parties with written notice of the following: (34 CFR 106.45)

1. The district's complaint process, including any informal resolution process
2. The allegations potentially constituting sexual harassment with sufficient details known at the time, including the identity of parties involved in the incident if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident if known. Such notice shall be provided with sufficient time for the parties to prepare a response before any initial interview.

If, during the course of the investigation, new Title IX allegations arise about the complainant or respondent that are not included in the initial notice, the Title IX Coordinator shall provide notice of the additional allegations to the parties.

3. A statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the complaint process
4. The opportunity for the parties to have an advisor of their choice who may be, but is not required to be, an attorney, and the ability to inspect and review evidence

5. The prohibition against knowingly making false statements or knowingly submitting false information during the complaint process

The above notice shall also include the name of the investigator, facilitator of an informal process, and decision-maker and shall inform the parties that, if at any time a party has concerns regarding conflict of interest or bias regarding any of these persons, the party should immediately notify the Title IX Coordinator.

AR 5145.71(e)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Investigation Procedures

During the investigation process, the district's designated investigator shall: (34 CFR 106.45)

1. Provide an equal opportunity for the parties to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence
2. Not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence
3. Provide the parties with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney
4. Not limit the choice or presence of an advisor for either the complainant or respondent in any meeting or grievance proceeding, although the district may establish restrictions regarding the extent to which the advisor may participate in the proceedings as long as the restrictions apply equally to both parties
5. Provide, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings, with sufficient time for the party to prepare to participate
6. Send in an electronic format or hard copy to both parties and their advisors, if any, the evidence obtained as part of the investigation that is directly related to the allegations raised in the complaint, and provide the parties at least 10 days to submit a written response for the investigator to consider prior to the completion of the investigative report
7. Objectively evaluate all relevant evidence, including both inculpatory and exculpatory evidence, and determine credibility in a manner that is not based on a person's status as a complainant, respondent, or witness

8. Create an investigative report that fairly summarizes relevant evidence and, at least 10 days prior to the determination of responsibility, send to the parties and their advisors, if any, the investigative report in an electronic format or a hard copy, for their review and written response

Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence are offered to prove that

AR 5145.71(f)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

someone other than the respondent committed the conduct alleged by the complainant or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent. (34 CFR 106.45)

Privacy rights of all parties to the complaint shall be maintained in accordance with applicable state and federal laws.

If the complaint is against an employee, rights conferred under an applicable collective bargaining agreement shall be applied to the extent they do not conflict with the Title IX requirements.

Written Decision

The Superintendent shall designate an employee as the decision-maker to determine responsibility for the alleged conduct, who shall not be the Title IX Coordinator or a person involved in the investigation of the matter. (34 CFR 106.45)

After the investigative report has been sent to the parties but before reaching a determination regarding responsibility, the decision-maker shall afford each party the opportunity to submit written, relevant questions that the party wants asked of any party or witness, provide each party with the answers, and allow for additional, limited follow-up questions from each party

The decision-maker shall issue, and simultaneously provide to both parties, a written decision as to whether the respondent is responsible for the alleged conduct. (34 CFR 106.45)

The written decision shall be issued within 60 calendar days of the receipt of the complaint.

The timeline may be temporarily extended for good cause with written notice to the complainant and respondent of the extension and the reasons for the action. (34 CFR 106.45)

In making this determination, the decision-maker shall use the "preponderance of the evidence" standard for all formal complaints of sexual harassment. The same standard of evidence shall be used for formal complaints against students as for complaints against employees. (34 CFR 106.45)

The written decision shall include the following: (34 CFR 106.45)

1. Identification of the allegations potentially constituting sexual harassment as defined in 34 CFR 106.30
2. A description of the procedural steps taken from receipt of the formal complaint through the written decision, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held if the district includes hearings as part of the grievance process
AR 5145.71(g)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

3. Findings of fact supporting the determination
4. Conclusions regarding the application of the district's code of conduct or policies to the facts
5. A statement of, and rationale for, the result as to each allegation, including a decision regarding responsibility, any disciplinary sanctions the district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the district's educational program or activity will be provided by the district to the complainant
6. The district's procedures and permissible bases for the complainant and respondent to appeal

Appeals

Either party may appeal the district's decision or dismissal of a formal complaint or any allegation in the complaint, if the party believes that a procedural irregularity affected the outcome, new evidence is available that could affect the outcome, or a conflict of interest or bias by the Title IX Coordinator, investigator(s), or decision-maker(s) affected the outcome. If an appeal is filed, the district shall: (34 CFR 106.45)

1. Notify the other party in writing when an appeal is filed and implement appeal procedures equally for both parties
2. Ensure that the decision-maker(s) for the appeal is trained in accordance with 34 CFR 106.45 and is not the same decision-maker(s) who reached the determination regarding responsibility or dismissal, the investigator(s), or the Title IX Coordinator
3. Give both parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome
4. Issue a written decision describing the result of the appeal and the rationale for the result
5. Provide the written decision simultaneously to both parties

An appeal must be filed in writing within 10 calendar days of receiving the notice of the decision or dismissal, stating the grounds for the appeal and including any relevant documentation in support of the appeal. Appeals submitted after this deadline are not timely and shall not be considered.

A written decision shall be provided to the parties within 20 calendar days from the receipt of the appeal.

AR 5145.71(h)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

The district's decision may be appealed to the California Department of Education within 30 days of the written decision in accordance with BP/AR 1312.3.

Either party has the right to file a complaint with the U.S. Department of Education's Office for Civil Rights within 180 days of the date of the most recently alleged misconduct.

The complainant shall be advised of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal antidiscrimination laws, if applicable.

Remedies

When a determination of responsibility for sexual harassment has been made against the respondent, the district shall provide remedies to the complainant. Such remedies may include the same individualized services described above in the section "Supportive Measures," but need not be nondisciplinary or nonpunitive and need not avoid burdening the respondent. (34 CFR 106.45)

Corrective/Disciplinary Actions

The district shall not impose any disciplinary sanctions or other actions against a respondent, other than supportive measures as described above in the section "Supportive Measures," until the complaint procedure has been completed and a determination of responsibility has been made. (34 CFR 106.44)

For students in grades 4-12, discipline for sexual harassment may include suspension and/or expulsion. After the completion of the complaint procedure, if it is determined that a student at any grade level has committed sexual assault or sexual battery at school or at a school activity off school grounds, the principal or Superintendent shall immediately suspend the student and shall recommend expulsion. (Education Code 48900.2, 48915)

(cf. 5144 - Discipline)

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

Other actions that may be taken with a student who is determined to be responsible for sexual harassment include, but are not limited to:

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

AR 5145.71(i)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

5. Referral of the student to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

When an employee is found to have committed sexual harassment or retaliation, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

(cf. 4117.7/4317.7 - Employment Status Report)

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

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

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

Record-Keeping

The Superintendent or designee shall maintain, for a period of seven years: (34 CFR 106.45)

1. A record of all reported cases and Title IX investigations of sexual harassment, any determinations of responsibility, any audio or audiovisual recording and transcript if applicable, any disciplinary sanctions imposed, any remedies provided to the complainant, and any appeal or informal resolution and the results therefrom
2. A record of any actions, including supportive measures, taken in response to a report or formal complaint of sexual harassment, including the district's basis for its conclusion that its response was not deliberately indifferent, the measures taken that were designed to restore or preserve equal access to the education program or activity, and, if no supportive measures were provided to the complainant, the reasons that such a response was not unreasonable in light of the known circumstances
3. All materials used to train the Title IX Coordinator, investigator(s), decision-maker(s), and any person who facilitates an informal resolution process. The district shall make such training materials publicly available on its web site, or if the district does not maintain a web site, available upon request by members of the public.

(cf. 1113 - District and School Web Sites)
(cf. 3580 - District Records)

Legal Reference: (see next page)

AR 5145.71(j)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex
48900 Grounds for suspension or expulsion
48900.2 Additional grounds for suspension or expulsion; sexual harassment
48985 Notices, report, statements and records in primary language

CIVIL CODE

51.9 Liability for sexual harassment; business, service and professional relationships
1714.1 Liability of parents/guardians for willful misconduct of minor

GOVERNMENT CODE

12950.1 Sexual harassment training

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1092 Definition of sexual assault

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 34

12291 Definition of dating violence, domestic violence, and stalking

UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

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

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

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

106.1-106.82 Nondiscrimination on the basis of sex in education programs

COURT DECISIONS

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

Flores v. Morgan Hill Unified School District, (2003, 9th Cir.) 324 F.3d 1130

Reese v. Jefferson School District, (2000, 9th Cir.) 208 F.3d 736

Davis v. Monroe County Board of Education, (1999) 526 U.S. 629

Gebser v. Lago Vista Independent School District, (1998) 524 U.S. 274

Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473

Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

Management Resources: (see next page)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

Management Resources:

CSBA PUBLICATIONS

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

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

FEDERAL REGISTER

Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, May 19, 2020, Vol. 85, No. 97, pages 30026-30579

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

Q&A on Campus Sexual Misconduct, September 2017

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

Dear Colleague Letter: Title IX Coordinators, April 2015

Sexual Harassment: It's Not Academic, September 2008

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

WEB SITES

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

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

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

Regulation
approved:
Students

CSBA MANUAL MAINTENANCE SERVICE
October 2020
E 5145.71(a)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES

NOTICE OF TITLE IX SEXUAL HARASSMENT POLICY

The Code of Federal Regulations, Title 34, Section 106.8 requires the district to issue the following notification to students at all grade levels and their parents/guardians:

The district does not discriminate on the basis of sex in any education program or activity that it operates. The prohibition against discrimination on the basis of sex is required by federal law (20 USC 1681-1688; 34 CFR Part 106) and extends to employment. The district also prohibits retaliation against any student for filing a complaint or exercising any right granted under Title IX.

Title IX requires a school district to take immediate and appropriate action to address any potential Title IX violations that are brought to its attention. Any inquiries about the application of Title IX, this notice, and who is protected by Title IX may be referred to the district's Title IX Coordinator, to the Assistant Secretary for Civil Rights of the U.S. Department of Education or both.

The district has designated and authorized the following employee as the district's Title IX Coordinator to address concerns or inquiries regarding discrimination on the basis of sex, including sexual harassment, sexual assault, dating violence, domestic violence, and stalking:

Principal

(title or position)

370 N. Evans Rd. Tipton, CA 93272

(address)

559-752-4213

(telephone number)

csolian@tipton.k12.ca.us (*email address*)

Any individual may report sex discrimination, including sexual harassment, to the Title IX Coordinator or any other school employee at any time, including during non-business hours, by mail, phone, or email. During district business hours, reports may also be made in person. Upon receiving an allegation of sexual harassment, the Title IX Coordinator will promptly notify the parties, in writing, of the applicable district complaint procedure.

To view an electronic copy of the district's policies and administrative regulations on sexual harassment, including the grievance process that complies with 34 CFR 106.45, please see

BP/AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures on the district's web site at <https://tiptonschool.org/>

E 5145.71(b)

TITLE IX SEXUAL HARASSMENT COMPLAINT PROCEDURES (continued)

To inspect or obtain a copy of the district's sexual harassment policies and administrative regulations, please contact: Cherie Solian at Tipton Elementary, 559-752-4213 or csolian@tipton.k12.ca.us

Materials used to train the Title IX Coordinator, investigator(s), decision-maker(s), and any person who facilitates an informal resolution process are also publicly available on the district's web site or at the district office upon request.

Exhibit
version:
Instruction

CSBA MANUAL MAINTENANCE SERVICE
October 2020
BP 6161.1(a)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect and value society's diversity, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

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

(cf. 0415 - Equity)

(cf. 0440 - District Technology Plan)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 6000 - Concepts and Roles)

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6162.5 - Student Assessment)

(cf. 6163.1 - Library Media Centers)

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have, during the district's review process, been determined to be aligned with the state academic content standards adopted by SBE. (Education Code 60200, 60210)

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and the accompanying administrative regulation. (Education Code 60400)

In selecting or adopting instructional materials, the Board shall consider the recommendation of the Superintendent or designee and/or an advisory committee established to review the materials.

Public Hearing on Sufficiency of Instructional Materials

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to,

software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

BP 6161.1(b)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

(cf. 9322 - Agenda/Meeting Materials)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks or other instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics

(cf. 6142.92 - Mathematics Instruction)

2. Science

(cf. 6142.93 - Science Instruction)

3. History-social science

(cf. 6142.94 - History-Social Science Instruction)

4. English language arts, including the English language development component of an adopted program

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6174 - Education for English Learners)

5. World language

(cf. 6142.2 - World Language Instruction)

6. Health

(cf. 6142.8 - Comprehensive Health Education)

BP 6161.1(c)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the district shall provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks or instructional materials. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

(cf. 0460 - Local Control and Accountability Plan)

Complaints

Complaints concerning instructional materials shall be handled in accordance with BP/AR 1312.2 - Complaints Concerning Instructional Materials or AR 1312.4 - Williams Uniform Complaint Procedures, as applicable.

(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference: (see next page)

BP 6161.1(d)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

Legal Reference:

EDUCATION CODE

- 220 *Prohibition against discrimination*
 - 1240 *County superintendent, general duties*
 - 33050-33053 *General waiver authority*
 - 33126 *School accountability report card*
 - 35272 *Education and athletic materials*
 - 44805 *Enforcement of course of studies; use of textbooks, rules and regulations*
 - 49415 *Maximum textbook weight*
 - 51501 *Nondiscriminatory subject matter*
 - 52060-52077 *Local control and accountability plan*
 - 60000-60005 *Instructional materials, legislative intent*
 - 60010 *Definitions*
 - 60040-60052 *Instructional requirements and materials*
 - 60060-60063.5 *Requirements for publishers and manufacturers*
 - 60070-60076 *Prohibited acts (re instructional materials)*
 - 60110-60115 *Instructional materials on alcohol and drug education*
 - 60119 *Public hearing on sufficiency of materials*
 - 60200-60210 *Elementary school materials*
 - 60226 *Requirements for publishers and manufacturers*
 - 60350-60352 *Core reading program instructional materials*
 - 60400-60411 *High school textbooks*
 - 60510-60511 *Donation for sale of obsolete instructional materials*
 - 60605 *State content standards*
 - 60605.8 *Common Core State Standards*
 - 60605.86-60605.88 *Supplemental instructional materials aligned with Common Core State Standards*
- CODE OF REGULATIONS, TITLE 5
- 9505-9530 *Instructional materials*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Instructional Materials FAQ

01-05 *Guidelines for Piloting Textbooks and Instructional Materials, rev. January 2015*

Standards for Evaluating Instructional Materials for Social Content, 2013

WEB SITES

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

Association of American Publishers: <http://www.publishers.org>

California Academic Content Standards Commission, *Common Core State Standards:*

<http://www.scoe.net/castandards>

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

Policy
adopted:
Instruction

CSBA MANUAL MAINTENANCE SERVICE
October 2020
AR 6161.1(a)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

Review Process

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

(cf. 6020 - Parent Involvement)

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

(cf. 1220 - Citizen Advisory Committees)

The Superintendent or designee shall present to the Governing Board recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

(cf. 5020 - Parent Rights and Responsibilities)

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Criteria for Selection and Adoption of Instructional Materials

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE

AR 6161.1(b)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

(cf. 6011 - Academic Standards)

For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)

(cf. 6161.11 - Supplementary Instructional Materials)

For grades 9-12, instructional materials in history-social science, mathematics, English/language arts, and science shall be reviewed using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

2. Do not reflect adversely upon persons because of any characteristic specified in law and BP 0410 - Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)

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

3. To the satisfaction of the Board, are accurate, objective, current, and suited to the needs and comprehension of district students at their respective grade levels (Education Code 60045)
4. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)
5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
 - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE.

- b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.

(cf. 1325 - Advertising and Promotion)

6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited, accurately portraying society's cultural and racial diversity
AR 6161.1(c)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

7. Support the district's adopted courses of study and curricular goals

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6142.2 - World Language Instruction)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6142.94 - History-Social Science Instruction)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

8. Contribute to a comprehensive, balanced curriculum
9. Demonstrate reliable quality of scholarship as evidenced by:
 - a. Accurate, up-to-date, and well-documented information
 - b. Objective presentation of diverse viewpoints
 - c. Clear, concise writing and appropriate vocabulary
 - d. Thorough treatment of subject matter
10. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
11. Stimulate discussion of contemporary issues and improve students' thinking and decision-making skills
12. As appropriate, have corresponding versions available in languages other than English
13. Include high-quality teacher's guides
14. When available, include options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)

AR 6161.1(d)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data

(cf. 6157 - Distance Learning)

Conflict of Interest

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

2. Are not employed by nor receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

(cf. 9270 - Conflict of Interest)

Regulation
approved:
Instruction

CSBA MANUAL MAINTENANCE SERVICE
October 2020
E 6161.1(a)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

RESOLUTION ON SUFFICIENCY OF INSTRUCTIONAL MATERIALS

Whereas, the Governing Board of the (*name of school district*), in order to comply with the requirements of Education Code 60119, held a public hearing on (*date*), at (*time*) o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days' notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or other instructional materials were provided to all students, including English learners, in the (*name of school district*), and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education;

Finding of Sufficient Textbooks or Instructional Materials

Whereas, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, in the following subjects:

- Mathematics: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- Science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

E 6161.1(b)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

- History-social science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- English language arts, including the English language development component of an adopted program: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- World language: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- Health: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the *(year)* school year, the *(name of school district)* has provided each student with sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Finding of Insufficient Textbooks or Instructional Materials

Whereas, information provided at the public hearing and to the Board at the public meeting detailed that insufficient standards-aligned textbooks or other instructional materials were provided to students in the following subjects and grade levels at district schools: *(For each school, list the percentage of students who lack sufficient standards-aligned textbooks or*

instructional materials in mathematics, science, history-social science, English language arts, world language, and health.)

E 6161.1(c)

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS (continued)

Whereas, sufficient textbooks or other instructional materials were not provided at each school listed above due to the following reasons: *(For each school at which there is an insufficiency, list the reasons that each student does not have sufficient instructional materials in each subject and grade level listed above.)*

Therefore, it is resolved, that for the (*year*) school year, the (*name of school district*) has not provided each student with sufficient textbooks or other instructional materials that are consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or other instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. *(List actions to be taken to resolve insufficiency.)*

PASSED AND ADOPTED THIS day of at a meeting, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Attest:

Secretary

President

Exhibit
version:
Board Bylaws

CSBA MANUAL MAINTENANCE SERVICE
October 2020
E(1) 9323.2(a)

ACTIONS BY THE BOARD

ACTIONS REQUIRING A SUPER MAJORITY VOTE

Actions Requiring a Two-Thirds Vote of the Board

1. Resolution declaring the Governing Board's intention to sell or lease real property (Education Code 17466)

(cf. 3280 - Sale or Lease of District-Owned Real Property)

2. Resolution declaring the Board's intent to convey or dedicate property to the state or any political subdivision for the purposes specified in Education Code 17556 (Education Code 17557)
3. Resolution authorizing and directing the Board president, or any other presiding officer, secretary, or member, to execute a deed of dedication or conveyance of property to the state or a political subdivision (Education Code 17559)
4. Lease, for up to three months, of school property which has a residence on it and which cannot be developed for district purposes because funds are unavailable (Education Code 17481)
5. Request for temporary borrowing of funds needed for immediate requirements of the district to pay district obligations incurred before the receipt of district income for the fiscal year sufficient to meet the payment(s) (Government Code 53821)
6. Upon complying with Government Code 65352.2 and Public Resources Code 21151.2, action to render city or county zoning ordinances inapplicable to a proposed use of the property by the district (Government Code 53094)

(cf. 7131 - Relations with Local Agencies)

(cf. 7150 - Site Selection and Development)

(cf. 7160 - Charter School Facilities)

7. When the district is organized to serve only grades K-8, action to establish a community day school for any of grades K-8 (Education Code 48660)

(cf. 6185 - Community Day School)

8. When the district is organized to serve only grades K-8, has an average daily attendance (ADA) of 2,500 or less, or desires to operate a community day school to serve any of grades K-6 (and no higher grades) and seeks to situate a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)

E(1) 9323.2(b)

ACTIONS BY THE BOARD (continued)

9. Resolution of intent to issue general obligation bonds with the approval of 55 percent of the voters of the district (Education Code 15266)

(cf. 7214 - General Obligation Bonds)

10. Resolution of intent to issue bonds within a school facilities improvement district with the approval of 55 percent of the voters of the school facilities improvement district (Education Code 15266)

(cf. 7213 - School Facilities Improvement Districts)

11. Resolution to place a parcel tax on the ballot (Government Code 53724)

(cf. 3471 - Parcel Taxes)

12. Resolution of necessity to proceed with an eminent domain action and, if the Board subsequently desires to use the property for a different use than stated in the resolution of necessity, a subsequent resolution so authorizing the different use (Code of Civil Procedure 1245.240, 1245.245)

13. When the district has a three-member Board and has adopted the procedures set forth in the Uniform Public Construction Cost Accounting Act (UPCCAA), action to respond to an emergency facilities condition without giving notice for bids to let contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)

(cf. 3311.1 - Uniform Public Construction Cost Accounting Procedures)

Actions Requiring a Two-Thirds Vote of the Board Members Present at the Meeting

1. Determination that there is a need to take immediate action and that the need for action came to the district's attention after the posting of the agenda. If less than two-thirds of the Board members are present at the meeting, a unanimous vote of all members present is required. (Government Code 54954.2)
2. Determination that a closed session is necessary during an emergency meeting. If less than two-thirds of the Board members are present, a unanimous vote of all members present is required. (Government Code 54956.5)

E(1) 9323.2(c)

ACTIONS BY THE BOARD (continued)

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session)

Actions Requiring a Four-Fifths Vote of the Board

1. Resolution for district borrowing based on issuance of notes, tax anticipation warrants, or other evidences of indebtedness, in an amount up to 50 percent of the district's estimated income and revenue for the fiscal year or the portion not yet collected at the time of the borrowing (Government Code 53822, 53824)
2. Resolution for district borrowing, between July 15 and August 30 of any fiscal year, of up to 25 percent of the estimated income and revenue to be received by the district during that fiscal year from apportionments based on ADA for the preceding school year (Government Code 53823-53824)
3. Declaration of an emergency in order to authorize the district to include a particular brand name or product in a bid specification (Public Contract Code 3400)

(cf. 3311 - Bids)

4. When the district has a five-member or seven-member Board and has adopted the procedures set forth in UPCCAA, action to respond to an emergency facilities condition without giving notice for bids to let contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)
5. Resolution to award a contract for a public works project at \$212,500 or less to the lowest responsible bidder, when the district is using the informal process authorized under the UPCCAA for projects of \$200,000 or less, all bids received are in excess of

\$200,000, and the Board determines that the district's cost estimate was reasonable (Public Contract Code 22034)

Action Requiring a Four-Fifths Vote of the Board Members Present at the Meeting

A four-fifths vote of the Board members present at the meeting shall be required to approve the expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense. (Government Code 53790-53792)

(cf. 3110 - Transfer of Funds)

E(1) 9323.2(d)

ACTIONS BY THE BOARD (continued)

Actions Requiring a Unanimous Vote of the Board

1. Resolution authorizing and prescribing the terms of a lease of district property for extraction and taking of gas not associated with oil (Education Code 17510-17511)
2. Authorization of the use of day labor or force account, or waiver of the competitive bid process pursuant to Public Contract Code 20111, when the Board determines that an emergency exists requiring the repair, alteration, work, or improvement to any facility to permit the continuance of existing classes or to avoid danger to life or property, and upon approval of the County Superintendent of Schools (Public Contract Code 20113)

Action Requiring a Unanimous Vote of the Board Members Present at the Meeting

1. Private sale of surplus property without advertisement in order to establish that such property is not worth more than \$2,500. Disposal of surplus property or donation to a charitable organization requires the unanimous vote of the Board members present to establish that the value of such property would not defray the cost of arranging its sale. (Education Code 17546)

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

4. ADMINISTRATIVE: Action items:

4.4 Remove Maryann Henry as an Authorized Signer for
Tipton Elementary School

**ADD/REMOVE AUTHORIZED SIGNERS
FOR CALENDAR YEAR 2021**

TIPTON ELEMENTARY SCHOOL DISTRICT

To: Tulare County Superintendent of Schools
Attention: Shelly DiCenzo, Business Services

In accordance with Education Code Section 42633, the governing board of the above school district, following its annual organizational meeting in December 2020, filed with the county superintendent of schools the verified signature of each person authorized to sign orders in its name for calendar year 2021.

This school district wishes to add the name and signature of an officer or employee to its list of authorized signers and/or remove a person from the list.

The governing board of said district, at a regular/special meeting held on the 12 day of January 2021, authorize the following person(s), whose signature appears opposite his/her name below, to sign orders in the name of said governing board and/or authorize the removal of the person(s) named below:

ADD TO THE AUTHORIZED SIGNER LIST:

Type or Print Name Here:

Signature Here:

- | | | |
|----|-------|-------|
| 1. | _____ | _____ |
| 2. | _____ | _____ |
| 3. | _____ | _____ |

REMOVE FROM THE AUTHORIZED SIGNER LIST:

Type or Print Name Here:

1. Maryann Henry_____
2. _____
3. _____

All authorized signers will be included on one sheet following the December 2021 organizational meeting of this district.

BY ORDER OF THE GOVERNING BOARD OF THE
TIPTON ELEMENTARY SCHOOL DISTRICT

Date: January 12, 2021

By _____
Clerk or Secretary of the Board

Distribute as follows:
Copy to Shelly DiCenzo, TCOE Business Services – shellyd@tcoe.org

5. FINANCE: Action items:

5.1 Vendor Payments

January 12, 2021 Board Meeting

APY List

FISCAL YEAR 2020-2021

Date Paid between 12/9/2020 and 12/31/2020

COVID LLM
EXP. Res. 3220

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13456	A & G TELEPHONE SERVICE, INC.	210945	12/23/2020	157	010-32200-0-00000-85000-64000-0	\$26,480.14
12788	ARAMARK UNIFORM SERVICES INC	210850	12/11/2020	503000177316	010-00000-0-00000-81000-56000-0	\$456.77
12788	ARAMARK UNIFORM SERVICES INC	210876	12/23/2020	503000182878	010-00000-0-00000-81000-56000-0	\$456.77
12788	ARAMARK UNIFORM SERVICES INC	210948	12/30/2020	503000187422	010-00000-0-00000-81000-56000-0	\$425.77
12788	ARAMARK UNIFORM SERVICES INC	210949	12/30/2020	503000194228	010-00000-0-00000-81000-56000-0	\$456.77
13904	AT&T	210855	12/11/2020	9391028858	010-00000-0-00000-81000-59000-0	\$208.41
13904	AT&T	210854	12/11/2020	9391028859	010-00000-0-00000-81000-59000-0	\$22.59
13619	CDW GOVERNMENT, INC.	210859	12/23/2020	4994322	010-32200-0-11100-10000-43000-0	\$71.27
13619	CDW GOVERNMENT, INC.	210866	12/23/2020	4457712	010-32200-0-11100-10000-43000-0	\$581.85
14425	CREATIVE BUS SALES	210947	12/23/2020	RE3911	010-32200-0-00000-85000-64000-0	\$188,465.25
13459	DELL MARKETING L.P.	210894	44188	2008165737603	010-32200-0-00000-85000-64000-0	\$52,909.02
13459	DELL MARKETING L.P.	210875	12/23/2020	10444082443	010-32200-0-11100-10000-44000-0	\$5,578.16
14374	F & M VISA b	210955	12/30/2020	7885 BETTENCOURT	010-90336-0-00000-37000-47000-2	\$133.95
14374	F & M VISA b	210024	12/30/2020	7885 BETTENCOURT	010-32100-0-11100-10000-43000-0	-\$20.00
14374	F & M VISA b	210954	12/30/2020	7885 BETTENCOURT	010-90336-0-00000-37000-47000-2	\$245.01
14374	F & M VISA b	210956	12/30/2020	7885 BETTENCOURT	010-32100-0-11100-10000-59000-0	\$40.50
14374	F & M VISA b	210958	12/30/2020	7885 BETTENCOURT	010-32100-0-11100-10000-43000-0	\$50.73
14374	F & M VISA b	210957	12/30/2020	7885 BETTENCOURT	010-32100-0-11100-10000-43000-0	\$133.56
14374	F & M VISA b	210953	12/30/2020	7885 BETTENCOURT	010-90336-0-00000-37000-47000-2	\$2,117.48
14356	FIREFLY COMPUTERS, LLC.	210781	12/11/2020	1000194485	010-32200-0-11100-10000-58000-0	\$5,398.00
14397	FIRST QUALITY PRODUCE	210795	12/11/2020	360900-A	010-90336-0-00000-37000-47000-2	\$1,826.75
14394	FOLLETT INSTITUTE	210946	12/23/2020	1423042	010-32200-0-11100-24203-43000-0	\$603.47
14102	FOLLETT SCHOOL SOLUTIONS, INC.	210864	12/23/2020	780319F	010-07200-0-11100-10000-43000-0	\$386.45
14315	HCI SYSTEMS	210888	12/23/2020	175764	010-81500-0-00000-81000-56000-0	\$398.00
14315	HCI SYSTEMS	210887	12/23/2020	171622	010-81500-0-00000-81000-56000-0	\$397.00
14164	IEC POWER LLC	210880	12/23/2020	TESD-OM-INV31	010-99900-0-00000-81000-58000-0	\$2,686.62
12733	LAKESHORE	210787	12/11/2020	3608761120	010-32200-0-11100-24203-43000-0	\$265.02
12733	LAKESHORE	210895	12/23/2020	421440	010-32200-0-11100-10000-43000-0	\$360.41
11838	LANGE PLUMBING	210785	12/11/2020	852196	010-81500-0-00000-81000-43000-0	\$24.25
11838	LANGE PLUMBING	210786	12/11/2020	851665A	010-81500-0-00000-81000-43000-0	\$113.84
13961	LOWE'S	210969	12/30/2020	906710	010-81500-0-00000-81000-43000-0	\$122.14
13961	LOWE'S	210960	12/30/2020	8639	010-81500-0-00000-81000-43000-0	\$332.88
13961	LOWE'S	210961	12/30/2020	987028	010-32100-0-00000-81000-43000-0	\$186.15
13961	LOWE'S	210962	12/30/2020	908330	010-32100-0-00000-81000-43000-0	\$225.59
13961	LOWE'S	210964	12/30/2020	908985	010-32100-0-00000-81000-43000-0	\$257.20
13961	LOWE'S	210966	12/30/2020	901096	010-32100-0-11100-10000-43000-0	\$64.93
13961	LOWE'S	210967	12/30/2020	901566	010-32100-0-00000-81000-43000-0	\$364.98

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13961	LOWE'S	210968	12/30/2020	901293	010-32100-0-00000-81000-43000-0	\$30.84
13961	LOWE'S	210963	12/30/2020	908080	010-32100-0-00000-81000-43000-0	\$323.43
14343	MARYANN HENRY	210900	12/23/2020	REIMB.12.8.20 WINCO	010-90336-0-11100-10000-52000-2	\$20.13
14092	MEDICAL BILLING TECH, INC.	210970	12/30/2020	AR-31328	010-56400-0-11100-10000-58000-0	\$250.00
13882	MOBILE MODULAR MGT. CORP.	210883	12/23/2020	2105874	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210882	12/23/2020	2105846	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	210881	12/23/2020	2105864	010-00000-0-00000-81000-56000-0	\$610.00
14347	MOSYLE CORPORATION	210886	12/23/2020	2020664	010-07200-0-11100-10000-58000-0	\$385.00
12836	OFFICE DEPOT, INC.	210857	12/11/2020	126498568001	010-60100-0-11100-10000-43000-0	\$24.11
12836	OFFICE DEPOT, INC.	210856	12/11/2020	130330468001	010-11000-0-11100-10000-43000-0	\$28.77
12836	OFFICE DEPOT, INC.	210849	12/11/2020	130406590003	010-11000-0-11100-10000-43000-0	\$22.63
12836	OFFICE DEPOT, INC.	210846	12/11/2020	136079685001	010-60100-0-11100-10000-43000-0	\$52.85
12836	OFFICE DEPOT, INC.	210841	12/11/2020	135931922001	010-07200-0-11100-24203-43000-0	\$107.74
12836	OFFICE DEPOT, INC.	210840	12/11/2020	130194088001	010-07200-0-11100-24203-43000-0	\$24.41
12836	OFFICE DEPOT, INC.	210839	12/11/2020	130204330001	010-07200-0-11100-24203-43000-0	\$30.07
12836	OFFICE DEPOT, INC.	210848	12/11/2020	126060974001	010-60100-0-11100-10000-43000-0	\$52.29
12836	OFFICE DEPOT, INC.	210847	12/11/2020	131139700001	010-60100-0-11100-10000-43000-0	\$85.87
12836	OFFICE DEPOT, INC.	210845	12/11/2020	136668633001	010-90336-0-11100-10000-43000-0	\$555.29
12836	OFFICE DEPOT, INC.	210844	12/11/2020	137357076001	010-32200-0-00000-72000-44000-0	\$51.61
12836	OFFICE DEPOT, INC.	210843	12/11/2020	137360821001	010-32200-0-00000-72000-44000-0	\$62.48
12836	OFFICE DEPOT, INC.	210842	12/11/2020	13019088001	010-07200-0-11100-24203-43000-0	\$68.62
12836	OFFICE DEPOT, INC.	210819	12/11/2020	135416794001	010-32200-0-11100-10000-43000-0	\$156.80
12836	OFFICE DEPOT, INC.	210814	12/11/2020	137251681001	010-32200-0-11100-10000-43000-0	\$203.36
12836	OFFICE DEPOT, INC.	210838	12/11/2020	132872808001	010-00000-0-00000-81000-43000-0	\$126.92
12836	OFFICE DEPOT, INC.	210837	12/11/2020	131666444001	010-00000-0-00000-81000-43000-0	\$29.81
12836	OFFICE DEPOT, INC.	210836	12/11/2020	137121722001	010-00000-0-11100-10000-43000-0	\$46.62
12836	OFFICE DEPOT, INC.	210816	12/11/2020	134564427001	010-32200-0-11100-10000-43000-0	\$178.02
12836	OFFICE DEPOT, INC.	210825	12/11/2020	132505398001	010-32200-0-11100-10000-43000-0	\$161.36
12836	OFFICE DEPOT, INC.	210824	12/11/2020	132505567001	010-32200-0-11100-10000-43000-0	\$147.73
12836	OFFICE DEPOT, INC.	210823	12/11/2020	132505568001	010-32200-0-11100-10000-43000-0	\$131.72
12836	OFFICE DEPOT, INC.	210822	12/11/2020	131188033002	010-32200-0-11100-10000-43000-0	\$29.11
12836	OFFICE DEPOT, INC.	210835	12/11/2020	134728971001	010-60100-0-11100-10000-43000-0	\$8.61
12836	OFFICE DEPOT, INC.	210834	12/11/2020	134588320001	010-60100-0-11100-10000-43000-0	\$36.57
12836	OFFICE DEPOT, INC.	210833	12/11/2020	135361348001	010-32200-0-11100-10000-43000-0	\$179.80
12836	OFFICE DEPOT, INC.	210832	12/11/2020	135037357001	010-32200-0-11100-10000-43000-0	\$128.56
12836	OFFICE DEPOT, INC.	210831	12/11/2020	135361607001	010-32200-0-11100-10000-43000-0	\$68.39
12836	OFFICE DEPOT, INC.	210799	12/11/2020	133851745001	010-32200-0-11100-10000-43000-0	\$79.71
12836	OFFICE DEPOT, INC.	210800	12/11/2020	133851743001	010-32200-0-11100-10000-43000-0	\$23.46
12836	OFFICE DEPOT, INC.	210801	12/11/2020	129550712001	010-32200-0-11100-10000-43000-0	\$55.15
12836	OFFICE DEPOT, INC.	210798	12/11/2020	126762837001	010-11000-0-11100-10000-43000-0	\$93.01
12836	OFFICE DEPOT, INC.	210829	12/11/2020	132401156001	010-32200-0-11100-10000-43000-0	\$110.93
12836	OFFICE DEPOT, INC.	210802	12/11/2020	129550831001	010-32200-0-11100-10000-43000-0	\$98.15

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12836	OFFICE DEPOT, INC.	210803	12/11/2020	131467186001	010-32200-0-11100-10000-43000-0	\$48.96
12836	OFFICE DEPOT, INC.	210804	12/11/2020	131459154001	010-32200-0-11100-10000-43000-0	\$38.14
12836	OFFICE DEPOT, INC.	210810	12/11/2020	132271925001	010-32200-0-11100-10000-43000-0	\$82.72
12836	OFFICE DEPOT, INC.	210811	12/11/2020	132205449001	010-32200-0-11100-10000-43000-0	\$154.36
12836	OFFICE DEPOT, INC.	210812	12/11/2020	132316826001	010-32200-0-11100-10000-43000-0	\$21.65
12836	OFFICE DEPOT, INC.	210806	12/11/2020	130400198001	010-32200-0-11100-10000-43000-0	\$12.70
12836	OFFICE DEPOT, INC.	210807	12/11/2020	132328112001	010-32200-0-11100-10000-43000-0	\$253.88
12836	OFFICE DEPOT, INC.	210808	12/11/2020	132357405001	010-32200-0-11100-10000-43000-0	\$11.84
12836	OFFICE DEPOT, INC.	210809	12/11/2020	132357402001	010-32200-0-11100-10000-43000-0	\$72.48
12836	OFFICE DEPOT, INC.	210830	12/11/2020	132322620001	010-32200-0-11100-10000-43000-0	\$263.28
12836	OFFICE DEPOT, INC.	210827	12/11/2020	132401155001	010-32200-0-11100-10000-43000-0	\$92.07
12836	OFFICE DEPOT, INC.	210826	12/11/2020	132400597001	010-32200-0-11100-10000-43000-0	\$236.76
12836	OFFICE DEPOT, INC.	210817	12/11/2020	134564428001	010-32200-0-11100-10000-43000-0	\$199.74
12836	OFFICE DEPOT, INC.	210805	12/11/2020	135166920001	010-32200-0-11100-10000-43000-0	\$108.44
12836	OFFICE DEPOT, INC.	210813	12/11/2020	137249477001	010-32200-0-11100-10000-43000-0	\$168.05
12836	OFFICE DEPOT, INC.	210815	12/11/2020	137251682001	010-32200-0-11100-10000-43000-0	\$9.26
12836	OFFICE DEPOT, INC.	210820	12/11/2020	131952415001	010-32200-0-11100-10000-43000-0	\$16.69
12836	OFFICE DEPOT, INC.	210821	12/11/2020	131188033001	010-32200-0-11100-10000-43000-0	\$38.36
12836	OFFICE DEPOT, INC.	210828	12/11/2020	132401167001	010-32200-0-11100-10000-43000-0	\$72.48
12836	OFFICE DEPOT, INC.	210818	12/11/2020	134561377001	010-32200-0-11100-10000-43000-0	\$144.97
12836	OFFICE DEPOT, INC.	210925	12/23/2020	140256660001	010-32200-0-11100-10000-43000-0	\$4.73
12836	OFFICE DEPOT, INC.	210926	12/23/2020	135416794003	010-32200-0-11100-10000-43000-0	\$40.41
12836	OFFICE DEPOT, INC.	210938	12/23/2020	140104191001	010-60100-0-11100-10000-43000-0	\$21.54
12836	OFFICE DEPOT, INC.	210942	12/23/2020	137197340001	010-00000-0-11100-10000-43000-0	\$9.15
12836	OFFICE DEPOT, INC.	210943	12/23/2020	138194782001	010-00000-0-11100-10000-43000-0	\$120.45
12836	OFFICE DEPOT, INC.	210944	12/23/2020	120173058001	010-00000-0-00000-71500-43000-0	\$68.51
12836	OFFICE DEPOT, INC.	210936	12/23/2020	140104189001	010-60100-0-11100-10000-43000-0	\$18.31
12836	OFFICE DEPOT, INC.	210905	12/23/2020	132244449003	010-32200-0-11100-10000-43000-0	\$16.15
12836	OFFICE DEPOT, INC.	210913	12/23/2020	139066045001	010-32200-0-11100-10000-43000-0	\$279.92
12836	OFFICE DEPOT, INC.	210911	12/23/2020	139078791001	010-32200-0-11100-10000-43000-0	\$13.99
12836	OFFICE DEPOT, INC.	210910	12/23/2020	139755388001	010-32200-0-11100-10000-43000-0	\$245.21
12836	OFFICE DEPOT, INC.	210909	12/23/2020	139755386001	010-32200-0-11100-10000-43000-0	\$226.24
12836	OFFICE DEPOT, INC.	210908	12/23/2020	139672793001	010-32200-0-11100-10000-43000-0	\$42.30
12836	OFFICE DEPOT, INC.	210907	12/23/2020	139755389001	010-32200-0-11100-10000-43000-0	\$24.39
12836	OFFICE DEPOT, INC.	210906	12/23/2020	132244449002	010-32200-0-11100-10000-43000-0	\$29.98
12836	OFFICE DEPOT, INC.	210902	12/23/2020	140002509001	010-32200-0-11100-10000-43000-0	\$135.50
12836	OFFICE DEPOT, INC.	210937	12/23/2020	140101784001	010-60100-0-11100-10000-43000-0	\$23.36
12836	OFFICE DEPOT, INC.	210940	12/23/2020	140793138001	010-32200-0-11100-10000-43000-0	\$29.50
12836	OFFICE DEPOT, INC.	210939	12/23/2020	139183992001	010-32200-0-11100-10000-43000-0	\$65.99
12836	OFFICE DEPOT, INC.	210935	12/23/2020	140104192001	010-60100-0-11100-10000-43000-0	\$31.49
12836	OFFICE DEPOT, INC.	210932	12/23/2020	139818883001	010-11000-0-11100-10000-43000-0	\$3.22
12836	OFFICE DEPOT, INC.	210931	12/23/2020	139817494001	010-11000-0-11100-10000-43000-0	\$87.90

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12836	OFFICE DEPOT, INC.	210930	12/23/2020	130406590004	010-11000-0-11100-10000-43000-0	\$42.48
12836	OFFICE DEPOT, INC.	210929	12/23/2020	132543741001	010-32200-0-11100-10000-43000-0	\$70.79
12836	OFFICE DEPOT, INC.	210928	12/23/2020	132543730001	010-32200-0-11100-10000-43000-0	\$142.21
12836	OFFICE DEPOT, INC.	210927	12/23/2020	139743332001	010-32200-0-11100-10000-43000-0	\$314.66
12836	OFFICE DEPOT, INC.	210941	12/23/2020	141343408001	010-32200-0-11100-10000-43000-0	\$15.46
12836	OFFICE DEPOT, INC.	210916	12/23/2020	139166490001	010-32200-0-11100-10000-43000-0	\$40.34
12836	OFFICE DEPOT, INC.	210915	12/23/2020	139317543001	010-32200-0-11100-10000-43000-0	\$206.57
12836	OFFICE DEPOT, INC.	210914	12/23/2020	139336166001	010-32200-0-11100-10000-43000-0	\$32.31
12836	OFFICE DEPOT, INC.	210912	12/23/2020	139078796001	010-32200-0-11100-10000-43000-0	\$14.00
12836	OFFICE DEPOT, INC.	210920	12/23/2020	132903963001	010-32200-0-11100-10000-43000-0	\$247.81
12836	OFFICE DEPOT, INC.	210924	12/23/2020	140257126001	010-32200-0-11100-10000-43000-0	\$31.34
12836	OFFICE DEPOT, INC.	210923	12/23/2020	134656214001	010-32200-0-11100-10000-43000-0	\$100.48
12836	OFFICE DEPOT, INC.	210922	12/23/2020	134656213001	010-32200-0-11100-10000-43000-0	\$170.69
12836	OFFICE DEPOT, INC.	210921	12/23/2020	139516265001	010-32200-0-11100-10000-43000-0	\$119.45
12836	OFFICE DEPOT, INC.	210919	12/23/2020	132904905001	010-32200-0-11100-10000-43000-0	\$18.30
12836	OFFICE DEPOT, INC.	210918	12/23/2020	132904906001	010-32200-0-11100-10000-43000-0	\$27.43
12836	OFFICE DEPOT, INC.	210917	12/23/2020	139165156001	010-32200-0-11100-10000-43000-0	\$457.93
12836	OFFICE DEPOT, INC.	210904	12/23/2020	140034633001	010-32200-0-11100-10000-43000-0	\$23.80
12836	OFFICE DEPOT, INC.	210903	12/23/2020	140034632001	010-32200-0-11100-10000-43000-0	\$101.12
13562	ORIENTAL TRADING CO.	210861	12/23/2020	706472664-01	010-32200-0-11100-10000-43000-0	\$237.05
13562	ORIENTAL TRADING CO.	210860	12/23/2020	706472664-01	010-32200-0-11100-10000-43000-0	\$2,155.00
14396	S & S AG AND AUTO PARTS	210885	12/23/2020	009851	010-81500-0-00000-81000-43000-0	\$86.80
14111	SISC	210853	12/11/2020	DEC HW RET.BRD.ACTV	010-00000-0-00000-00000-95028-0	\$6,021.20
14111	SISC	210852	12/11/2020	DEC HW RET.BRD.ACTV	010-00000-0-00000-00000-95024-0	\$63,230.60
14111	SISC	210851	12/11/2020	DEC HW RET.BRD.ACTV	010-00000-0-00000-71000-34020-0	\$7,277.40
14423	SITELOGIQ	210858	12/23/2020	WO#1	010-32200-0-00000-81000-58000-0	\$58,320.00
5388	SOUTHERN CAL GAS	210950	12/30/2020	108 416 9100 8	010-00000-0-00000-81000-55000-0	\$2,172.65
5383	SOUTHERN CALIF EDISON CO	210952	12/30/2020	3-003-6471-91	010-99900-0-00000-81000-55000-0	\$553.50
5383	SOUTHERN CALIF EDISON CO	210951	12/30/2020	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$3,584.51
13902	SOUTHWEST SCH. & OFFICE SUPPLY	210863	12/23/2020	PINV0763911	010-32200-0-11100-10000-43000-0	\$5,168.77
13902	SOUTHWEST SCH. & OFFICE SUPPLY	210862	12/23/2020	PINV0763912	010-32200-0-11100-10000-44000-0	\$1,374.46
14259	STATE WATER RESOURCES CTRL BD	210959	12/30/2020	SW-0202933	010-00000-0-00000-81000-58000-0	\$509.00
13130	SYSCO FOOD SERVICES	210793	12/11/2020	284583261	010-32200-0-00000-37000-43000-0	\$107.72
13130	SYSCO FOOD SERVICES	210794	12/11/2020	284583261	010-00000-0-00000-72000-43000-0	\$56.98
14369	THE HOME DEPOT PRO	210872	12/23/2020	578786238	010-32200-0-00000-81000-43000-0	\$125.13
14369	THE HOME DEPOT PRO	210867	12/23/2020	585075781	010-32200-0-00000-81000-43000-0	\$930.83
14369	THE HOME DEPOT PRO	210871	12/23/2020	585075799	010-32200-0-00000-81000-43000-0	\$1,172.10
14369	THE HOME DEPOT PRO	210870	12/23/2020	584730394	010-32200-0-00000-81000-43000-0	\$380.01
14369	THE HOME DEPOT PRO	210869	12/23/2020	585268311	010-32200-0-00000-81000-43000-0	\$20.82
14369	THE HOME DEPOT PRO	210868	12/23/2020	585075807	010-32200-0-00000-81000-43000-0	\$1,298.12
12264	TIPTON AUTO PARTS	210893	12/23/2020	18048	010-81500-0-00000-81000-43000-0	\$73.47
12264	TIPTON AUTO PARTS	210892	12/23/2020	17924	010-81500-0-00000-81000-43000-0	\$1.98

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
12264	TIPTON AUTO PARTS	210891	12/23/2020	17505	010-81500-0-00000-81000-43000-0	\$4.22
12264	TIPTON AUTO PARTS	210890	12/23/2020	17646	010-81500-0-00000-81000-43000-0	\$47.98
12264	TIPTON AUTO PARTS	210889	12/23/2020	17004	010-81500-0-00000-81000-43000-0	\$12.61
5763	TIPTON SCH REV CASH FUND	210796	12/11/2020	CK-3241 STC FOOD	010-90336-0-00000-37000-47000-2	\$1,876.26
12324	TULE TRASH COMPANY	210790	12/11/2020	84178	010-32200-0-00000-81000-58000-0	\$16.44
12324	TULE TRASH COMPANY	210788	12/11/2020	84178	010-00000-0-00000-81000-55000-0	\$882.34
14424	U.S. BANK EQUIPMENT FINANCE	210965	12/30/2020	429780067	010-00000-0-00000-72000-58000-0	\$494.79
14424	U.S. BANK EQUIPMENT FINANCE	210965	12/30/2020	429780067	010-00000-0-11100-10000-58000-0	\$1,484.37
13496	VALLEY PACIFIC PET. SERV., INC	210791	12/11/2020	20-349276	010-07230-0-00000-36000-43000-0	\$930.45
14257	WILMINGTON TRUST	210897	12/23/2020	20200908-48182-A	010-00000-0-00000-72000-58000-0	\$1,000.00

010-General Fund Total Expenditures: \$466,297.41

FUND 130 CAFETERIA

CAFETERIA FUND 130

14245	CENTRAL VALLEY REFRIGERATION	210896	12/23/2020	34232	130-53100-0-00000-37000-56000-0	\$151.47
14397	FIRST QUALITY PRODUCE	210878	12/23/2020	361373	130-53100-0-00000-37000-47000-0	\$153.88
14397	FIRST QUALITY PRODUCE	210877	12/23/2020	361377	130-53100-0-00000-37000-47000-0	\$455.70
14397	FIRST QUALITY PRODUCE	210784	12/11/2020	360895	130-53100-0-00000-37000-47000-0	\$480.63
14246	FRESNO PRODUCE INC	210783	12/11/2020	973020	130-53100-0-00000-37000-47000-0	\$27.50
14246	FRESNO PRODUCE INC	210782	12/11/2020	973663	130-53100-0-00000-37000-47000-0	\$417.82
12921	GOLD STAR FOODS INC.	210898	12/23/2020	3600120	130-53100-0-00000-37000-58000-0	\$20.70
12921	GOLD STAR FOODS INC.	210879	12/23/2020	3588157	130-53100-0-00000-37000-47000-0	\$50.35
12836	OFFICE DEPOT, INC.	210933	12/23/2020	137606489001	130-53100-0-00000-37000-43000-0	\$50.16
12836	OFFICE DEPOT, INC.	210934	12/23/2020	137594079001	130-53100-0-00000-37000-43000-0	\$134.68
13191	PRODUCERS DAIRY FOODS	210874	12/23/2020	48085043873	130-53100-0-00000-37000-47000-0	\$554.47
13191	PRODUCERS DAIRY FOODS	210873	12/23/2020	48085046254	130-53100-0-00000-37000-47000-0	\$508.88
13130	SYSCO FOOD SERVICES	210884	12/23/2020	284615627	130-53100-0-00000-37000-47000-0	\$913.30
13130	SYSCO FOOD SERVICES	210792	12/11/2020	284583261	130-53100-0-00000-37000-47000-0	\$1,162.55
12324	TULE TRASH COMPANY	210789	12/11/2020	84177	130-53100-0-00000-81000-55000-0	\$1,194.63

130-Cafeteria Fund Total Expenditures: \$6,276.72

FUND 140 Deferred Maintenance

DEFERRED MAINTENANCE FUND 140

14369	THE HOME DEPOT PRO	210899	12/23/2020	566850061/ToiletPrj.	140-06205-0-00000-81000-43000-0	\$8,236.03
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Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	<u>AccountCode</u>	<u>Amount</u>
140-Deferred Maintenance Total Expenditures:						\$8,236.03
TOTAL PAYMENTS						\$480,810.16

5. FINANCE: Action items:

5.2 Budget Revisions

Budget Revision Report

Bdg Revision Final

Control Number: 10443382

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Revenues				
Other Local Revenues				
	010-32200-0-00000-00000-86600-0	\$0.00	\$702.86	\$702.86
	Total:	\$0.00	\$702.86	\$702.86
Total Revenues		\$0.00	\$702.86	\$702.86
Expenditures				
Classified Salaries				
	010-90336-0-11100-10000-29000-2	\$150.00	(\$45.00)	\$105.00
	Total:	\$150.00	(\$45.00)	\$105.00
Employee Benefits				
	010-90336-0-11100-10000-32020-2	\$0.00	\$10.00	\$10.00
	010-90336-0-11100-10000-33022-2	\$0.00	\$9.88	\$9.88
	010-90336-0-11100-10000-33023-2	\$0.00	\$0.12	\$0.12
	010-90336-0-11100-10000-35020-2	\$0.00	\$10.00	\$10.00
	010-90336-0-11100-10000-36020-2	\$0.00	\$5.00	\$5.00
	010-90336-0-11100-10000-37020-2	\$0.00	\$5.00	\$5.00
	010-90336-0-11100-10000-37520-2	\$0.00	\$5.00	\$5.00
	Total:	\$0.00	\$45.00	\$45.00
Books and Supplies				
	010-32100-0-00000-81000-44000-0	\$35,000.00	(\$20,000.00)	\$15,000.00
	010-32100-0-11100-10000-43000-0	\$40,000.00	\$20,000.00	\$60,000.00
	010-32200-0-00000-37000-43000-0	\$2,000.00	\$30.77	\$2,030.77
	010-32200-0-00000-72000-44000-0	\$0.00	\$114.09	\$114.09
	010-32200-0-00000-81000-43000-0	\$100,000.00	(\$79,110.37)	\$20,889.63
	010-32200-0-00000-81000-44000-0	\$5,000.00	(\$587.00)	\$4,413.00
	010-32200-0-11100-10000-43000-0	\$90,514.26	(\$20,059.57)	\$70,454.69
	010-32200-0-11100-10000-44000-0	\$44,498.13	(\$6,304.59)	\$38,193.54
	010-32200-0-11100-24203-43000-0	\$1,100.00	(\$231.51)	\$868.49
	Total:	\$318,112.39	(\$106,148.18)	\$211,964.21

Budget Revision Report

Bdg Revision Final

Control Number: 10443382

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Services, Other Operating Expenses			
010-32100-0-11100-10000-52000-0	\$0.00	\$40.00	\$40.00
010-32100-0-11100-10000-59000-0	\$10,986.80	(\$40.00)	\$10,946.80
010-32200-0-00000-81000-58000-0	\$59,400.00	(\$59,383.56)	\$16.44
010-32200-0-11100-10000-52000-0	\$300.00	(\$285.74)	\$14.26
010-32200-0-11100-10000-58000-0	\$40,000.00	(\$7,369.37)	\$32,630.63
010-32200-0-11100-10000-59000-0	\$21,487.61	(\$10,281.78)	\$11,205.83
010-56400-0-11100-10000-58000-0	\$0.00	\$250.00	\$250.00
Total:	\$132,174.41	(\$77,070.45)	\$55,103.96
Capital Outlay			
010-32200-0-00000-85000-64000-0	\$120,806.15	\$184,171.49	\$304,977.64
Total:	\$120,806.15	\$184,171.49	\$304,977.64
Total Expenditures	\$571,242.95	\$952.86	\$572,195.81
Budgeted Unappropriated Fund Balance before this adjustment:		\$3,877,338.56	
Total Adjustment to Unappropriated Fund Balance:		(\$250.00)	
Budgeted Unappropriated Fund Balance after this adjustment:		\$3,877,088.56	

Budget Revision Report

Bdg Revision Final

Control Number: 10443382

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on _____, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: _____

(County Office Use Only)

Updated at County Office on ____/____/____ by _____

5. FINANCE: Action items:

5.3 Audit Report for Year Ended June 30, 2020

**TIPTON ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
TIPTON, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2020**

**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, 2020

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Tipton Elementary School District
 Audit Report
 For the Year Ended June 30, 2020

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Management's Discussion and Analysis

TIPTON ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2020

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, 2020. 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 \$6,742,752 at June 30, 2020. This was an increase of \$13,247 from the prior year.
- Overall revenues were \$8,130,194. Which exceeded expenses of \$8,116,947 by \$13,247.
- Net Pension Liability has decreased by \$65,164.
- Net Other Postemployment Benefit Liability has decreased by \$120,259.

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 \$6,742,752 at June 30, 2020. See Table 1.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage
	2020	2019	Change 2020-2019
Assets:			
Cash	\$ 4,151,503	\$ 3,814,031	8.85%
Accounts Receivable	944,286	204,419	361.94%
Stores Inventories	10,601	5,732	84.94%
Capital Assets, Net of Accumulated Depreciation	13,869,015	14,334,172	-3.25%
TOTAL ASSETS	18,975,405	18,358,354	3.36%
Deferred Outflows of Resources:			
Deferred Outflows of Resources - Pensions	1,628,991	1,852,340	-12.06%
Deferred Outflows of Resources - OPEB	167,827	163,186	2.84%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,796,818	2,015,526	-10.85%
Liabilities:			
Accounts Payable	520,320	86,666	500.37%
Unearned Revenue	39,798	105,575	-62.30%
Net Pension Liability	6,329,950	6,395,114	-1.02%
Net Other Postemployment Benefit Liability	608,452	728,711	-16.50%
Short-Term Liabilities	122,028	106,200	14.90%
Long-Term Liabilities	5,821,631	5,885,697	-1.09%
TOTAL LIABILITIES	13,442,179	13,307,963	1.01%
Deferred Inflows of Resources:			
Deferred Inflows of Resources - Pensions	461,516	332,379	38.85%
Deferred Inflows of Resources - OPEB	125,776	4,033	3018.67%
TOTAL DEFERRED INFLOWS OF RESOURCES	587,292	336,412	74.58%
Net Position:			
Net Investment in Capital Assets	8,277,089	8,640,008	-4.20%
Restricted	1,327,464	973,840	36.31%
Unrestricted	(2,861,801)	(2,884,343)	-0.78%
TOTAL NET POSITION	\$ 6,742,752	\$ 6,729,505	0.20%

Changes in Net Position

The District's total revenues were \$8,130,194. A majority of the revenue comes from the LCFF and property taxes (74.33%). Federal and State revenues for specific programs accounted for another 19.82% of total revenues.

The total cost of all programs and services was \$8,116,947. The District's expenses are predominately related to educating and caring for students (79.52%). Administrative activities accounted for just 8.25%. The remaining expenses were for plant services (maintenance and operations), other outgo and interest on long-term debt.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2020	2019	Change 2020-2019
Revenues:			
Program Revenues:			
Charges for Services	\$ 18,962	\$ 17,002	11.53%
Operating Grants and Contributions	1,611,197	1,598,380	0.80%
Capital Grants and Contributions	86	1,093	-92.13%
General Revenues:			
LCFF Sources	6,042,540	6,199,405	-2.53%
Federal Revenues	-	113	100.00%
State Revenues	149,140	253,503	-41.17%
Local Revenues	308,269	319,569	-3.54%
TOTAL REVENUES	8,130,194	8,389,065	-3.09%
Program Expenses:			
Instruction	5,049,156	4,994,211	1.10%
Instruction-Related Services	594,406	698,786	-14.94%
Pupil Services	810,693	930,583	-12.88%
Ancillary Services	-	87	-100.00%
General Administration	669,043	564,730	18.47%
Plant Services	769,230	916,497	-16.07%
Other Outgo	11,938	30,969	-61.45%
Interest on Long-Term Obligations	212,481	211,416	0.50%
TOTAL EXPENSES	8,116,947	8,347,279	-2.76%
Excess	13,247	41,786	-68.30%
INCREASE IN NET POSITION	\$ 13,247	\$ 41,786	-68.30%

Governmental Activities

The cost of all governmental activities this year was \$8,116,947.

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		Total Percentage	Net (Expense)		Total Percentage
	of Services		Change	Revenue		Change
	2020	2019	2020-2019	2020	2019	2020-2019
Instruction	\$5,049,156	\$4,994,211	1.10%	\$ (4,219,581)	\$ (4,176,174)	1.04%
Instruction-Related Service	594,406	698,786	-14.94%	(539,463)	(601,368)	-10.29%
Pupil Services	810,693	930,583	-12.88%	(268,533)	(429,444)	-37.47%
Ancillary Services	-	87	-100.00%	-	(87)	-100.00%
General Administration	669,043	564,730	18.47%	(594,746)	(450,073)	32.14%
Plant Services	769,230	916,497	-16.07%	(719,951)	(877,332)	-17.94%
Other Outgo	11,938	30,969	-61.45%	68,053	15,090	350.98%
Interest on Long-Term Obligations	212,481	211,416	0.50%	(212,481)	(211,416)	0.50%
TOTAL	\$8,116,947	\$8,347,279	-2.76%	\$ (6,486,702)	\$ (6,730,804)	-3.63%

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 \$4,546,272 an increase of \$714,331 from last year's ending fund balance of \$3,831,941.

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 9, 2020. 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, 2020, the District had invested \$19,580,970 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
	2020	2019	Change 2020-2019
Land	\$ 5,154	\$ 5,154	0.00%
Land Improvements	832,991	602,256	38.31%
Buildings and Improvements	17,797,084	17,797,084	0.00%
Equipment	935,921	935,921	0.00%
Work in Progress	9,820	220,665	-95.55%
Totals at Historical Cost	19,580,970	19,561,080	0.10%
Total Accumulated Depreciation	(5,711,955)	(5,226,908)	9.28%
NET CAPITAL ASSETS	\$ 13,869,015	\$ 14,334,172	-3.25%

Long-Term Debt

At year end, the District had \$5,943,659 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
	2020	2019	Change 2020-2019
General Obligation Bonds	\$ 3,519,318	\$ 3,465,030	1.57%
Bond Premium	116,870	120,832	-3.28%
Capital Lease	1,158,800	1,178,800	-1.70%
Qualified Zone Academy Bond	1,135,626	1,217,864	-6.75%
Compensated Absences	13,045	9,371	39.21%
TOTAL LONG-TERM DEBT	\$ 5,943,659	\$ 5,991,897	-0.81%

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 2020-21 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 2020-21 school year, with expectations to continue to increase in outlying years.
- The budget assumptions used to prepare the budget for 2020-21 included 2% step and column increase for all units, a 1.73% increase in operating services as well as 3% increase in statutory and health care premiums.
- The District will provide in-person instruction when the Health Department and Governor deems it to be safe to do so. During this time that the District cannot return to traditional school model, the District will make every effort to ensure that our student's education continues uninterrupted.

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



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, 2020, 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, 2020, 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.

*Hanford
Lindsay
Tulare
Visalia*

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 42–45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tipton Elementary School District's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The combining statements presented as other supplementary information on pages 46 through 53 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2020, 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.



Visalia, California
December 10, 2020

Basic Financial Statements

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 4,148,703
Cash in Revolving Fund	2,800
Accounts Receivable	944,286
Stores Inventories	10,601
Capital Assets:	
Land	5,154
Land Improvements, Net	405,315
Buildings, Net	13,373,556
Equipment, Net	75,170
Work in Progress	9,820
Total Assets	<u>18,975,405</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	1,628,991
Deferred Outflows of Resources - OPEB	167,827
Total Deferred Outflows of Resources	<u>1,796,818</u>
LIABILITIES:	
Accounts Payable	520,320
Unearned Revenue	39,798
Noncurrent Liabilities:	
Net Pension Liability	6,329,950
Net Other Postemployment Benefit Liability	608,452
Due within one year	122,028
Due in more than one year	5,821,631
Total Liabilities	<u>13,442,179</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	461,516
Deferred Inflows of Resources - OPEB	125,776
Total Deferred Inflows of Resources	<u>587,292</u>
NET POSITION:	
Net Investment in Capital Assets	8,277,089
Restricted For:	
Debt Service	341,256
Capital Projects	9,561
Legally Restricted Programs	612,859
Specific Programs	363,788
Unrestricted	(2,861,801)
Total Net Position	<u>\$ 6,742,752</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	\$ 5,049,156	\$ 3,881	\$ 825,608	\$ 86	\$ (4,219,581)
Instruction-Related Services	594,406	-	54,943	-	(539,463)
Pupil Services	810,693	2,362	539,798	-	(268,533)
General Administration	669,043	99	74,198	-	(594,746)
Plant Services	769,230	3,223	46,056	-	(719,951)
Other Outgo	11,938	9,397	70,594	-	68,053
Interest on Long-Term Obligations	212,481	-	-	-	(212,481)
Total Governmental Activities	<u>8,116,947</u>	<u>18,962</u>	<u>1,611,197</u>	<u>86</u>	<u>(6,486,702)</u>
Total Primary Government	<u>\$ 8,116,947</u>	<u>\$ 18,962</u>	<u>\$ 1,611,197</u>	<u>\$ 86</u>	<u>(6,486,702)</u>
General Revenues:					
LCFF Sources					6,042,540
State Revenues					149,140
Local Revenues					308,269
Total General Revenues					<u>6,499,949</u>
Change in Net Position					13,247
Net Position - Beginning					6,729,505
Net Position - Ending					<u>\$ 6,742,752</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 3,409,203	\$ 739,500	\$ 4,148,703
Cash in Revolving Fund	2,500	300	2,800
Accounts Receivable	871,564	72,722	944,286
Due from Other Funds	23,583	346	23,929
Stores Inventories	-	10,601	10,601
Total Assets	<u>\$ 4,306,850</u>	<u>\$ 823,469</u>	<u>\$ 5,130,319</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 500,055	\$ 20,265	\$ 520,320
Due to Other Funds	346	23,583	23,929
Unearned Revenue	38,711	1,087	39,798
Total Liabilities	<u>539,112</u>	<u>44,935</u>	<u>584,047</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	2,500	300	2,800
Stores Inventories	-	10,601	10,601
Restricted Fund Balances	612,859	703,704	1,316,563
Committed Fund Balances	-	63,929	63,929
Unassigned:			
Reserve for Economic Uncertainty	292,339	-	292,339
Other Unassigned	2,860,040	-	2,860,040
Total Fund Balance	<u>3,767,738</u>	<u>778,534</u>	<u>4,546,272</u>
Total Liabilities and Fund Balances	<u>\$ 4,306,850</u>	<u>\$ 823,469</u>	<u>\$ 5,130,319</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, 2020

Total fund balances - governmental funds balance sheet	\$ 4,546,272
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	19,580,970
Accumulated depreciation	(5,711,955)
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	1,628,991
Deferred outflows of resources related to OPEB	167,827
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	(3,519,318)
Capital lease	(1,158,800)
Compensated absences	(13,045)
Net pension liability	(6,329,950)
Net other postemployment benefit liability	(608,452)
Qualified zone academy bonds (QZAB) payable	(1,135,626)
Deferred inflows of resources related to pensions	(461,516)
Deferred inflows of resources related to OPEB	(125,776)
Premiums are amortized over the life of the debt	(116,870)
Net position of governmental activities - Statement of Net Position	<u>\$ 6,742,752</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, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 4,864,943	\$ -	\$ 4,864,943
Education Protection Account Funds	424,897	-	424,897
Local Sources	742,702	10,000	752,702
Federal Revenue	318,251	512,246	830,497
Other State Revenue	698,886	34,089	732,975
Other Local Revenue	290,953	188,348	479,301
Total Revenues	<u>7,340,632</u>	<u>744,683</u>	<u>8,085,315</u>
Expenditures:			
Current:			
Instruction	4,500,520	-	4,500,520
Instruction - Related Services	549,981	-	549,981
Pupil Services	224,551	467,840	692,391
General Administration	606,611	23,583	630,194
Plant Services	660,054	41,622	701,676
Other Outgo	11,938	-	11,938
Capital Outlay	19,891	-	19,891
Debt Service:			
Principal	102,238	-	102,238
Interest	61,505	100,650	162,155
Total Expenditures	<u>6,737,289</u>	<u>633,695</u>	<u>7,370,984</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>603,343</u>	<u>110,988</u>	<u>714,331</u>
Net Change in Fund Balance	603,343	110,988	714,331
Fund Balance, July 1	3,164,395	667,546	3,831,941
Fund Balance, June 30	<u>\$ 3,767,738</u>	<u>\$ 778,534</u>	<u>\$ 4,546,272</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICTRECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds	\$ 714,331
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Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:

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

Expenditures for capital outlay	19,890
Depreciation expense	(485,047)

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

Repayment of capital lease	20,000
Repayment of qualified zone academy bonds (QZAB) payable	82,238

Expenses reported in the SOA that do not require the use of current financial resources are not reported as expenditures in the funds:

Accretion of interest on capital appreciation bonds	(54,288)
Compensated absences	(3,674)

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

Amortization of premiums	3,962
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The net change in net pension liability, deferred outflows and deferred inflows are reported as pension expense in the SOA. Pension contributions are reported as expenditures in the funds.

	(287,323)
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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.

	<u>3,158</u>
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Change in net position of governmental activities - Statement of Activities	<u><u>\$ 13,247</u></u>
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The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2020

	Agency Fund
	Student Body Fund
ASSETS:	
Cash on Hand and in Banks	\$ 73,830
Total Assets	<u>73,830</u>
LIABILITIES:	
Due to Student Groups	73,830
Total Liabilities	<u>73,830</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, 2020

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, 2020

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, 2020

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, 2020.

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 capital 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, 2020

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, 2020

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, 2020

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles

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, 2019.

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 June 15, 2021.

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, 2020.

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, 2019.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2020

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, 2021.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

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 (\$73,830 as of June 30, 2020) and in the revolving fund (\$2,800) are fully insured or collateralized.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 3 - Cash and Investments (continued)

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2020, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	4,148,703
Cash in Revolving Fund		2,800
Fiduciary Funds:		
Cash on Hand and in Banks		73,830
Total	\$	<u>4,225,333</u>

Cash and investments as of June 30, 2020, consist of the following:

Cash in County Treasury	\$	4,148,703
Deposits with Financial Institutions		76,630
Total	\$	<u>4,225,333</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, 2020.

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, 2020.

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, 2020.

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, 2020.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 3 - Cash and Investments (continued)

Custodial Credit Risk

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

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

Foreign Currency Risk

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

NOTE 4 - Accounts Receivable

Accounts receivable as of June 30, 2020, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 8,023	\$ 71,518	\$ 79,541
State Government:			
State Aid	780,085	-	780,085
Classified School Employee			
Summer Assistance	16,064	-	16,064
Lottery - Instructional Materials	13,972	-	13,972
Lottery	12,660	-	12,660
After School Education & Safety Program	9,291	-	9,291
Child Nutrition Program	-	1,204	1,204
Total State Government	<u>832,072</u>	<u>1,204</u>	<u>833,276</u>
Other Local	31,469	-	31,469
Totals	<u>\$ 871,564</u>	<u>\$ 72,722</u>	<u>\$ 944,286</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 5 - Capital Assets

Capital asset activity for the year ended June 30, 2020, 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	220,665	9,820	(220,665)	9,820
Total capital assets not being depreciated	<u>225,819</u>	<u>9,820</u>	<u>(220,665)</u>	<u>14,974</u>
Capital assets being depreciated:				
Land improvements	602,256	10,070	220,665	832,991
Buildings and Improvements	16,723,342	-	-	16,723,342
Buildings under capital lease	1,073,742	-	-	1,073,742
Equipment	935,921	-	-	935,921
Total capital assets being depreciated	<u>19,335,261</u>	<u>10,070</u>	<u>220,665</u>	<u>19,565,996</u>
Less accumulated depreciation for:				
Land improvements	(406,656)	(21,020)	-	(427,676)
Buildings and Improvements	(3,981,492)	(415,192)	-	(4,396,684)
Buildings under capital lease	(5,369)	(21,475)	-	(26,844)
Equipment	(833,391)	(27,360)	-	(860,751)
Total accumulated depreciation	<u>(5,226,908)</u>	<u>(485,047)</u>	<u>-</u>	<u>(5,711,955)</u>
Total capital assets being depreciated, net	<u>14,108,353</u>	<u>(474,977)</u>	<u>220,665</u>	<u>13,854,041</u>
Governmental activities capital assets, net	<u>\$ 14,334,172</u>	<u>\$ (465,157)</u>	<u>\$ -</u>	<u>\$ 13,869,015</u>

Depreciation was charged to functions as follows:

Instruction	\$ 373,077
Pupil Services	68,781
General Administration	15,481
Plant Services	27,708
Total	<u>\$ 485,047</u>

NOTE 6 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2020, 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	\$ 23,583	Indirect costs
Other Governmental Funds	General Fund	346	OPEB allocation
	Total	<u>\$ 23,929</u>	

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

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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, 2020, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<u>Governmental activities:</u>					
General Obligation Bonds:					
Current Interest	\$ 2,225,000	\$ -	\$ -	\$ 2,225,000	\$ -
Capital Appreciation	1,240,030	54,288	-	1,294,318	-
Bond Premium	120,832	-	3,962	116,870	3,962
Capital Leases	1,178,800	-	20,000	1,158,800	46,700
Compensated Absences *	9,371	3,674	-	13,045	-
Direct Borrowings:					
Qualified Zone Academy Bond Program	1,217,864	-	82,238	1,135,626	71,366
Total governmental activities	<u>\$ 5,991,897</u>	<u>\$ 57,962</u>	<u>\$ 106,200</u>	<u>\$ 5,943,659</u>	<u>\$ 122,028</u>

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

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
General Obligation Bonds	Governmental	Bond Interest and Redemption Fund
Bond Premium	Governmental	Bond Interest and Redemption Fund
Capital Lease	Governmental	General Fund
Compensated Absences	Governmental	General and Cafeteria Funds
Qualified Zone Academy Bond Program	Governmental	General 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 \$3,297,500. The bonds were issued pursuant to certain provisions of the Education Code of the State, and a resolution by the Board of Trustees of the District on August 11, 2015. The bonds were issued as current interest bonds and capital appreciation bonds and mature serially on each August 1. The current interest bonds rate of interest ranges from 4% to 5%. Interest is due semi-annually on February 1 and August 1 each year commencing February 1, 2017. The final maturity date is August 1, 2049. Capital appreciation bonds shall accrete in value daily over the term to their maturity compounded semi-annually on each February 1 and August 1, commencing February 1, 2017. The final maturity date is August 1, 2040. There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 7 - Long-Term Debt Obligations (continued)

General Obligation Bonds (continued)

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, 2020 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, 2020, is as follows:

Issue Date	Maturity Date	Interest Rate %	Original Issue	Bonds Outstanding July 1, 2019	Accreted/ Issued	Redeemed	Bonds Outstanding June 30, 2020
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	1,240,030	54,288	-	1,294,318
2014	Bond Premium		134,699	120,832	-	3,962	116,870
Totals			\$ 3,432,199	\$ 3,585,862	\$ 54,288	\$ 3,962	\$ 3,636,188

The annual requirements to amortize General Obligation Bonds payable outstanding as of June 30, 2020, are as follows:

Current Interest, 2014 Bonds, Series A

Year Ending June 30,	Principal	Interest	Total	Bond Premium
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	-	100,650	100,650	3,962
2026-2030	-	503,250	503,250	19,809
2031-2035	-	503,250	503,250	19,809
2036-2040	-	503,250	503,250	19,809
2041-2045	910,000	415,250	1,325,250	19,809
2046-2050	1,315,000	130,775	1,445,775	17,824
Totals	\$ 2,225,000	\$ 2,559,025	\$ 4,784,025	\$ 116,870

Capital Appreciation, 2014 Bonds, Series A

Year Ending June 30,	Accreted Value of Obligation	Unaccreted Interest	Total Final Maturity
2021	\$ -	\$ -	\$ -
2022	-	-	-
2023	55,887	4,113	60,000
2024	58,426	6,574	65,000
2025	60,466	9,534	70,000
2026-2030	329,862	115,138	445,000
2031-2035	352,462	277,538	630,000
2036-2040	364,108	485,892	850,000
2041	73,107	126,893	200,000
Totals	\$ 1,294,318	\$ 1,025,682	\$ 2,320,000

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

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 7 - Long-Term Debt Obligations (continued)

Total All Bonds

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Bond Premium</u>
2021	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2022	-	100,650	100,650	3,962
2023	55,887	104,763	160,650	3,962
2024	58,426	107,224	165,650	3,962
2025	60,466	110,184	170,650	3,962
2026-2030	329,862	618,388	948,250	19,809
2031-2035	352,462	780,788	1,133,250	19,809
2036-2040	364,108	989,142	1,353,250	19,809
2041-2045	983,107	542,143	1,525,250	19,809
2046-2050	1,315,000	130,775	1,445,775	17,824
Totals	\$ 3,519,318	\$ 3,584,707	\$ 7,104,025	\$ 116,870

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, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 46,700	\$ 42,296	\$ 88,996
2022	48,400	40,592	88,992
2023	50,100	38,825	88,925
2024	52,000	36,996	88,996
2025	53,800	35,098	88,898
2026-2030	300,200	144,540	444,740
2031-2035	359,100	85,611	444,711
2036-2038	248,500	18,356	266,856
Totals	\$ 1,158,800	\$ 442,314	\$ 1,601,114

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

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 7 - Long-Term Debt Obligations (continued)

Qualified Zone Academy Bond (QZAB) Program

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, 2020.

Future commitments for the QZAB payments as of June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	92,548	12,198	104,746
2026-2030	571,218	36,249	607,467
2031-2032	179,873	2,368	182,241
Totals	<u>\$ 1,135,626</u>	<u>\$ 110,828</u>	<u>\$ 1,246,454</u>

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Bond Premium</u>
2021	\$ 118,066	\$ 159,580	\$ 277,646	\$ 3,962
2022	120,842	156,800	277,642	3,962
2023	179,522	158,053	337,575	3,962
2024	185,070	157,576	342,646	3,962
2025	206,814	157,480	364,294	3,962
2026-2030	1,201,280	799,177	2,000,457	19,809
2031-2035	891,435	868,767	1,760,202	19,809
2036-2040	612,608	1,007,498	1,620,106	19,809
2041-2045	983,107	542,143	1,525,250	19,809
2046-2050	1,315,000	130,775	1,445,775	17,824
Totals	<u>\$ 5,813,744</u>	<u>\$ 4,137,849</u>	<u>\$ 9,951,593</u>	<u>\$ 116,870</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2020, are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Revolving Cash	\$ 2,500	\$ 300	\$ 2,800
Stores Inventories	-	10,601	10,601
Total Nonspendable	2,500	10,901	13,401
Restricted:			
Other Educational Purposes	495,661	-	495,661
Lottery - Instructional Materials	85,767	-	85,767
Medi-Cal Billing Option	12,634	-	12,634
California Clean Energy Jobs Act	10,153	-	10,153
SB 117 COVID-19 LEA Response Funds	8,625	-	8,625
Ongoing & Major Maintenance Account	19	-	19
Child Nutrition Program	-	352,887	352,887
Debt Service	-	341,256	341,256
Developer Fees	-	8,184	8,184
State School Facilities Projects	-	782	782
Capital Projects	-	595	595
Total Restricted	612,859	703,704	1,316,563
Committed:			
Deferred Maintenance	-	63,929	63,929
Total Committed	-	63,929	63,929
Unassigned:			
Reserve for Economic Uncertainty	292,339	-	292,339
Other Unassigned	2,860,040	-	2,860,040
Total Unassigned	3,152,379	-	3,152,379
Total Fund Balances	\$ 3,767,738	\$ 778,534	\$ 4,546,272

The government-wide statement of net position reports \$1,327,464 of restricted net position, which is not restricted by enabling legislation.

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

The Tipton Elementary School District participates in the following public entity risk pools under joint powers agreements; 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.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 9 - Participation In Public Entity Risk Pools and Joint Powers Authorities (JPAs) (continued)

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.

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. CalPERS - PERF B has two school retirement formulas. CalPERS PERF B 2% at 55 members are eligible for normal retirement at age 55, with a minimum of five years of credited service. Early retirement options are available at age 50. CalPERS PERF B 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 52. 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, 2020

NOTE 10 - Pension Plans (continued)

The Plans' provisions and benefits in effect at June 30, 2020 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	1.1% - 2.4%	1.16% - 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	18.13%*	18.13%*	19.721%	19.721%
Required State Contribution Rates	10.328%**	10.328%**	-	-

* SB 90 reduced the rate by 1.03 percentage points from 18.13% to 17.10%.

**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, 2020, are presented above and the contributions to the pension plan from the District were \$479,418.

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, 2020, are presented above and the contributions to the pension plan from the District were \$215,473.

On Behalf Payments

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 the required 10.328% of salaries creditable to CalSTRS from two fiscal years prior. The amount contributed by the State on behalf of the District was \$236,165 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

Senate Bill (SB) 90, signed into law in June 2019, appropriated additional contributions on behalf of school employers. Among other provisions, SB 90 appropriated \$2.246 billion in 2018-19 for CalSTRS to be allocated to fiscal years 2019-20 through 2045-46 to reduce the employer contribution rate. Additionally, SB 90 appropriated an amount of \$2.9 billion from Proposition 2 debt payment funding for CalSTRS, to be appropriated over the fiscal years 2019-20 through 2022-23. The District's proportionate share of these contributions for the year ended June 30, 2020, in the amount of \$79,218, have been recorded in the District's financial statements.

In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$360,262. These on behalf payments meet the criteria of a special funding situation.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 10 - Pension Plans (continued)

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

At June 30, 2020, 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>	<u>Totals</u>
District's proportionate share of the net pension liability	\$ 4,152,550	\$ 2,177,400	\$ 6,329,950
State's proportionate share of the net pension liability associated with the District	2,265,510	-	2,265,510
Total net pension liability	<u>\$ 6,418,060</u>	<u>\$ 2,177,400</u>	<u>\$ 8,595,460</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, 2019, 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, 2018, rolled forward to June 30, 2019 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, 2019 to its proportionate share at June 30, 2018, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2019	0.00460%	0.00747%
Proportionate share at June 30, 2018	0.00446%	0.00860%
Change - increase (decrease)	<u>0.00014%</u>	<u>(0.00113%)</u>

For the year ended June 30, 2020, the District recognized pension expense of \$1,027,093 and revenue of \$236,165 for support provided by the State. At June 30, 2020, 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	\$ 158,166	\$ 106,531
Changes of assumptions	628,858	-
Net difference between projected and actual earnings on pension plan investments	-	180,153
Changes in proportion and differences between District contributions and proportionate share of contributions	147,076	174,832
District contributions subsequent to the measurement date	694,891	-
Totals	<u>\$ 1,628,991</u>	<u>\$ 461,516</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 10 - Pension Plans (continued)

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

\$694,891 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, 2021. 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>
2021	\$ 258,854
2022	(3,792)
2023	34,264
2024	154,794
2025	24,787
Thereafter	3,677
Total	<u>\$ 472,584</u>

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
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)	7.15%
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

Mortality Assumptions

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.

Long-Term Expected Rate of Return

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.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 10 - Pension Plans (continued)

Long-Term Expected Rate of Return (continued)

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 *	Assumed Asset Allocation	Real (1)	Real (2)
		Expected Real Rate of Return		Return Years 1-10	Return Years 11+
Global Equity	47%	4.80%	50%	4.80%	5.98%
Fixed Income	12%	1.30%	28%	1.00%	2.62%
Private Equity	13%	6.30%	8%	6.30%	7.23%
Real Estate	13%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	4%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	9%	1.80%	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

Discount Rate

CalSTRS' discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increase. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expenses 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 total pension liability.

CalPERS' discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2020

NOTE 10 - Pension Plans (continued)

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	\$ 6,183,487	\$ 3,138,575
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 4,152,550	\$ 2,177,400
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 2,468,512	\$ 1,380,034

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.

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.

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 authority (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 July 1, 2019, the following retirees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	63
Total number of participants	<u>67</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2020

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

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 \$24,637 to the plan for the year ended June 30, 2020.

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

The District's net OPEB liability of \$608,452 was measured as of June 30, 2019, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2019. Standard actuarial update procedures were used to project/discount from valuation to measurement date.

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balances at June 30, 2019	\$ 817,207	\$ 88,496	\$ 728,711
Changes recognized for measurement period:			
Service cost	17,725	-	17,725
Interest	31,617	-	31,617
Differences between expected and actual experience	(138,973)	-	(138,973)
Changes of assumptions or other inputs	15,360	-	15,360
Benefit payments*	(40,489)	(40,489)	-
Contributions - employer	-	40,489	(40,489)
Net investment income	-	5,588	(5,588)
Trustee fees	-	(45)	45
Administrative expense	-	(44)	44
Net changes	<u>(114,760)</u>	<u>5,499</u>	<u>(120,259)</u>
Balances at June 30, 2020	<u>\$ 702,447</u>	<u>\$ 93,995</u>	<u>\$ 608,452</u>

* Amount includes implicit subsidy associated with benefits paid.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$47,105. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 122,813
Changes of assumptions or other inputs	140,784	-
Net difference between projected and actual earnings on OPEB plan investments	-	2,963
District contributions subsequent to the measurement date	27,043	-
Totals	\$ 167,827	\$ 125,776

\$27,043 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, 2021. The other amounts reported as deferred outflows of 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>
2021	\$ 3,073
2022	3,075
2023	3,926
2024	4,295
2025	4,333
Thereafter	(3,694)
Total	\$ 15,008

Actuarial Methods and Assumptions

The net OPEB liability for the year ended June 30, 2020 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, 2019
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry Age, Level Percent of Pay
Actuarial Assumptions:	
Investment Return Rate	6.00%
Discount Rate	4.06%
Inflation rate	3.00%
Projected Salary Increase	3.00%
Healthcare Cost Trend Rates	6.00% decreasing 0.10 percent per year to an estimate rate of 5.00% for 2029 and later years
Retiree's Share of Costs	Excess of the \$2,000 annual contribution limit

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.

The actuarial assumptions used in the July 1, 2019 valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the District and were based on review of plan experience during the period July 1, 2017 to June 30, 2019.

TIPTON ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

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

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).

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, 2019, the annual money-weighted rate of return on investments, net of investment expense, was 6.27%. 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 (3.06%)	Current Discount Rate (4.06%)	1% Increase (5.06%)
Net OPEB Liability	\$ 681,540	\$ 608,452	\$ 542,634

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease (5.00% decreasing to 4.00%)	Current Healthcare Cost Trend Rate (6.00% decreasing to 5.00%)	1% Increase (7.00% increasing to 6.00%)
Net OPEB Liability	\$ 532,528	\$ 608,452	\$ 696,569

Summary of Changes of Benefits or Assumptions

As of the June 30, 2019 measurement date, the discount rate increased from 3.88% to 4.06%.

There were no changes to benefit terms or assumptions and other inputs used for the June 30, 2019 measurement date.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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.

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which may negatively impact the change in fund balance/net position. Other financial impacts could occur though such potential impacts are unknown at this time.

Required Supplementary Information

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

TIPTON ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-1

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,508,633	\$ 4,864,943	\$ 4,864,943	\$ -
Education Protection Account Funds	756,807	424,897	424,897	-
Local Sources	707,180	742,702	742,702	-
Federal Revenue	320,694	318,269	318,251	(18)
Other State Revenue	519,239	698,886	698,886	-
Other Local Revenue	166,377	290,953	290,953	-
Total Revenues	<u>6,978,930</u>	<u>7,340,650</u>	<u>7,340,632</u>	<u>(18)</u>
Expenditures:				
Current:				
Certificated Salaries	2,645,095	2,586,305	2,586,305	-
Classified Salaries	1,061,507	1,069,500	1,069,500	-
Employee Benefits	1,979,525	2,001,682	2,001,646	36
Books And Supplies	575,088	332,448	332,448	-
Services And Other Operating Expenditures	739,065	575,401	575,401	-
Other Outgo	31,625	11,938	11,938	-
Direct Support/Indirect Costs	(30,103)	(23,583)	(23,583)	-
Capital Outlay	120,000	19,891	19,891	-
Debt Service:				
Principal	102,240	102,238	102,238	-
Interest	84,425	61,505	61,505	-
Total Expenditures	<u>7,308,467</u>	<u>6,737,325</u>	<u>6,737,289</u>	<u>36</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(329,537)</u>	<u>603,325</u>	<u>603,343</u>	<u>18</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(329,537)	603,325	603,343	18
Fund Balance, July 1	3,164,395	3,164,395	3,164,395	-
Fund Balance, June 30	<u>\$ 2,834,858</u>	<u>\$ 3,767,720</u>	<u>\$ 3,767,738</u>	<u>\$ 18</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-2

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS***

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total Proportionate Share of the Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
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	\$ 2,348,643	\$ 6,450,724	\$ 3,780,104	108.52%	70.99%
6/30/2019	0.00460%	\$ 4,152,550	\$ 2,265,510	\$ 6,418,060	\$ 2,465,209	168.45%	72.56%
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%
6/30/2019	0.00747%	\$ 2,177,400	\$ -	\$ 2,177,400	\$ 1,049,568	207.46%	70.05%

*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 six 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)
6/30/2019	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%
6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(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

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

EXHIBIT B-3

<u>Fiscal Year End</u>	<u>Statutorily Required Contribution</u>	<u>Contribution in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Employee Payroll</u>	<u>Contribution as a Percentage of Covered Employee Payroll</u>
California State Teachers' Retirement System:					
6/30/2015	\$ 202,450	\$ 202,450	\$ -	\$ 2,279,842	8.88%
6/30/2016	\$ 252,784	\$ 252,784	\$ -	\$ 2,355,862	10.73%
6/30/2017	\$ 304,129	\$ 304,129	\$ -	\$ 2,417,557	12.58%
6/30/2018	\$ 545,469	\$ 545,469	\$ -	\$ 3,780,104	14.43%
6/30/2019	\$ 401,336	\$ 401,336	\$ -	\$ 2,465,209	16.28%
6/30/2020	\$ 479,418	\$ 479,418	\$ -	\$ 2,644,335	18.13%
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%
6/30/2020	\$ 215,473	\$ 215,473	\$ -	\$ 1,092,607	19.721%

*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 six years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

<u>Measurement Date</u>	<u>Discount Rate</u>	<u>Inflation</u>	<u>Payroll Growth</u>	<u>Projected Salary Increase (1)</u>	<u>Experience Study</u>	<u>Investment Rate of Return</u>
California State Teachers' Retirement System:						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	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%
6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(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

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

EXHIBIT B-4

Measurement Date	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Total OPEB liability:			
Service cost	\$ 18,343	\$ 18,893	\$ 17,725
Interest	33,839	36,224	31,617
Differences between expected and actual experience	-	-	(138,973)
Changes of assumptions or other inputs	-	164,624	15,360
Benefit payments	(12,485)	(12,366)	(40,489)
	<u>39,697</u>	<u>207,375</u>	<u>(114,760)</u>
Net change in total OPEB liability			
Total OPEB liability - beginning	<u>570,135</u>	<u>609,832</u>	<u>817,207</u>
Total OPEB liability - ending (a)	<u>609,832</u>	<u>817,207</u>	<u>702,447</u>
Plan Fiduciary Net Position			
Contributions - employer	12,485	12,366	40,489
Net investment income	8,724	6,834	5,588
Trustee fees	-	(42)	(45)
Administrative expense	(75)	(42)	(44)
Benefit payments	(12,485)	(12,366)	(40,489)
	<u>8,649</u>	<u>6,750</u>	<u>5,499</u>
Net change in plan fiduciary net position			
Plan fiduciary net position - beginning	<u>73,097</u>	<u>81,746</u>	<u>88,496</u>
Plan fiduciary net position - ending (b)	<u>81,746</u>	<u>88,496</u>	<u>93,995</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 528,086</u>	<u>\$ 728,711</u>	<u>\$ 608,452</u>
Plan fiduciary net position as a percentage of the total OPEB liability	13.40%	10.83%	13.38%
Covered-employee payroll	\$ 3,547,118	\$ 3,464,042	\$ 3,420,768
Net OPEB liability as a percentage of covered-employee payroll	14.89%	21.04%	17.79%

*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 three 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 that materially impacted the July 1, 2019 actuarial valuation outside of the usual year-to-year asset, liability and payroll increases. As of June 30, 2019 measurement date, the discount rate increased from 3.88% to 4.06%.

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, 2020

	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	\$ 388,683	\$ 341,256	\$ 9,561	\$ 739,500
Cash in Revolving Fund	300	-	-	300
Accounts Receivable	72,722	-	-	72,722
Due from Other Funds	346	-	-	346
Stores Inventories	10,601	-	-	10,601
Total Assets	<u>\$ 472,652</u>	<u>\$ 341,256</u>	<u>\$ 9,561</u>	<u>\$ 823,469</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 20,265	\$ -	\$ -	\$ 20,265
Due to Other Funds	23,583	-	-	23,583
Unearned Revenue	1,087	-	-	1,087
Total Liabilities	<u>44,935</u>	<u>-</u>	<u>-</u>	<u>44,935</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	300	-	-	300
Stores Inventories	10,601	-	-	10,601
Restricted Fund Balances	352,887	341,256	9,561	703,704
Committed Fund Balances	63,929	-	-	63,929
Total Fund Balance	<u>427,717</u>	<u>341,256</u>	<u>9,561</u>	<u>778,534</u>
Total Liabilities and Fund Balances	<u>\$ 472,652</u>	<u>\$ 341,256</u>	<u>\$ 9,561</u>	<u>\$ 823,469</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	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	512,246	-	-	512,246
Other State Revenue	33,764	325	-	34,089
Other Local Revenue	30,366	151,704	6,278	188,348
Total Revenues	<u>586,376</u>	<u>152,029</u>	<u>6,278</u>	<u>744,683</u>
Expenditures:				
Current:				
Pupil Services	467,840	-	-	467,840
General Administration	23,583	-	-	23,583
Plant Services	38,122	-	3,500	41,622
Debt Service:				
Interest	-	100,650	-	100,650
Total Expenditures	<u>529,545</u>	<u>100,650</u>	<u>3,500</u>	<u>633,695</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>56,831</u>	<u>51,379</u>	<u>2,778</u>	<u>110,988</u>
Net Change in Fund Balance	56,831	51,379	2,778	110,988
Fund Balance, July 1	370,886	289,877	6,783	667,546
Fund Balance, June 30	<u>\$ 427,717</u>	<u>\$ 341,256</u>	<u>\$ 9,561</u>	<u>\$ 778,534</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	\$ 324,754	\$ 63,929	\$ 388,683
Cash in Revolving Fund	300	-	300
Accounts Receivable	72,722	-	72,722
Due from Other Funds	346	-	346
Stores Inventories	10,601	-	10,601
Total Assets	<u>\$ 408,723</u>	<u>\$ 63,929</u>	<u>\$ 472,652</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 20,265	\$ -	\$ 20,265
Due to Other Funds	23,583	-	23,583
Unearned Revenue	1,087	-	1,087
Total Liabilities	<u>44,935</u>	<u>-</u>	<u>44,935</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	300	-	300
Stores Inventories	10,601	-	10,601
Restricted Fund Balances	352,887	-	352,887
Committed Fund Balances	-	63,929	63,929
Total Fund Balance	<u>363,788</u>	<u>63,929</u>	<u>427,717</u>
Total Liabilities and Fund Balances	<u>\$ 408,723</u>	<u>\$ 63,929</u>	<u>\$ 472,652</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, 2020

	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	512,246	-	512,246
Other State Revenue	33,764	-	33,764
Other Local Revenue	27,460	2,906	30,366
Total Revenues	<u>573,470</u>	<u>12,906</u>	<u>586,376</u>
Expenditures:			
Current:			
Pupil Services	467,840	-	467,840
General Administration	23,583	-	23,583
Plant Services	12,734	25,388	38,122
Total Expenditures	<u>504,157</u>	<u>25,388</u>	<u>529,545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>69,313</u>	<u>(12,482)</u>	<u>56,831</u>
Net Change in Fund Balance	69,313	(12,482)	56,831
Fund Balance, July 1	294,475	76,411	370,886
Fund Balance, June 30	<u>\$ 363,788</u>	<u>\$ 63,929</u>	<u>\$ 427,717</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2020

	Building Fund	Capital Facilities Fund
ASSETS:		
Cash in County Treasury	\$ 595	\$ 8,184
Total Assets	<u>\$ 595</u>	<u>\$ 8,184</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance:		
Restricted Fund Balances	595	8,184
Total Fund Balance	<u>595</u>	<u>8,184</u>
Total Liabilities and Fund Balances	<u>\$ 595</u>	<u>\$ 8,184</u>

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 223	\$ 559	\$ 9,561
<u>\$ 223</u>	<u>\$ 559</u>	<u>\$ 9,561</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
223	559	9,561
<u>223</u>	<u>559</u>	<u>9,561</u>
<u>\$ 223</u>	<u>\$ 559</u>	<u>\$ 9,561</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, 2020

	<u>Building Fund</u>	<u>Capital Facilities Fund</u>
Revenues:		
Other Local Revenue	\$ 46	\$ 6,146
Total Revenues	<u>46</u>	<u>6,146</u>
Expenditures:		
Current:		
Plant Services	<u>1,000</u>	<u>-</u>
Total Expenditures	<u>1,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(954)</u>	<u>6,146</u>
Net Change in Fund Balance	(954)	6,146
Fund Balance, July 1	1,549	2,038
Fund Balance, June 30	<u>\$ 595</u>	<u>\$ 8,184</u>

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ <u>58</u>	\$ <u>28</u>	\$ <u>6,278</u>
<u>58</u>	<u>28</u>	<u>6,278</u>
2,000	500	3,500
<u>2,000</u>	<u>500</u>	<u>3,500</u>
(1,942)	(472)	2,778
(1,942)	(472)	2,778
2,165	1,031	6,783
\$ <u><u>223</u></u>	\$ <u><u>559</u></u>	\$ <u><u>9,561</u></u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY
 ORGANIZATION STRUCTURE
 JUNE 30, 2020

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	Three Years
Maryann Henry	Business Manager	Two Years

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2020

TABLE D-2

	<u>Second Period Report</u>	<u>Annual Report</u>
TK/K-3:		
Regular ADA	220.76	220.76
Grades 4-6:		
Regular ADA	183.06	183.06
Grades 7-8:		
Regular ADA	117.57	117.57
ADA Totals	<u>521.39</u>	<u>521.39</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, 2020

TABLE D-3

<u>Grade Level</u>	<u>Ed. Code 46207(a) Minutes Requirement</u>	<u>Actual Minutes</u>	<u>Actual Number of Days Traditional Calendar</u>	<u>Credited Minutes</u>	<u>Credited Number of Days Traditional Calendar</u>	<u>Total Minutes</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	36,025	128	15,010	53	51,035	181	Complied
Grade 1	50,400	37,950	128	15,695	53	53,645	181	Complied
Grade 2	50,400	37,950	128	15,695	53	53,645	181	Complied
Grade 3	50,400	37,950	128	15,695	53	53,645	181	Complied
Grade 4	54,000	40,265	128	16,620	53	56,885	181	Complied
Grade 5	54,000	40,265	128	16,620	53	56,885	181	Complied
Grade 6	54,000	40,265	128	16,620	53	56,885	181	Complied
Grade 7	54,000	40,265	128	16,620	53	56,885	181	Complied
Grade 8	54,000	40,265	128	16,620	53	56,885	181	Complied

School districts must maintain their instructional minutes as defined in Education Code Section 46207(a). 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.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2020

TABLE D-4

General Fund	Budget 2021 (see note 1)	2020	2019	2018
Revenues and other financial sources	\$ 6,693,611	\$ 7,340,632	\$ 7,645,815	\$ 6,989,374
Expenditures	7,153,996	6,737,289	7,003,608	6,278,868
Other uses and transfers out	-	-	319,674	838,077
Total outgo	<u>7,153,996</u>	<u>6,737,289</u>	<u>7,323,282</u>	<u>7,116,945</u>
Change in fund balance (deficit)	<u>(460,385)</u>	<u>603,343</u>	<u>322,533</u>	<u>(127,571)</u>
Ending fund balance	<u>\$ 3,307,353</u>	<u>\$ 3,767,738</u>	<u>\$ 3,164,395</u>	<u>\$ 2,841,862</u>
Available reserves (see note 2)	<u>\$ 2,694,994</u>	<u>\$ 3,152,379</u>	<u>\$ 2,779,190</u>	<u>\$ 2,474,196</u>
Available reserves as a percentage of total outgo	<u>37.7%</u>	<u>46.8%</u>	<u>38.0%</u>	<u>34.8%</u>
Total long-term debt (see note 3)	<u>\$ 12,760,033</u>	<u>\$ 12,882,061</u>	<u>\$ 13,115,722</u>	<u>\$ 12,718,808</u>
Average daily attendance at P-2	<u>521</u>	<u>521</u>	<u>525</u>	<u>555</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 \$925,876 (32.58%) over the past two years. The fiscal year 2020-21 budget projects a decrease of \$460,385 (12.22%). 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 2020-21 fiscal year. Total long-term debt has increased by \$163,253 the past two years.

Average daily attendance has decreased by 34 over the past two years. ADA is expected to remain the same during the fiscal year 2020-21.

NOTES:

- (1) Budget 2021 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, 2020

TABLE D-5

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. None of the funds required adjustments at June 30, 2020.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2020

TABLE D-6

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

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020

TABLE D-7

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through California Department of Education:			
Child Nutrition: School Programs (School Breakfast Needy)	10.553	13526	\$ 145,939
Child Nutrition: School Programs (School Lunch)	10.555	13524	318,997
Food Distribution Commodities	10.555	13524	25,189
Total Passed Through 13524			<u>344,186</u>
Child Nutrition: Afterschool Meal Supplements	10.555	13755	14,032
Total U.S. Department of Agriculture			<u>504,157</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed Through California Department of Education:			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	15536	8,710
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	232,573
ESEA (ESSA): Title III, Immigrant Student Program	84.365	15146	1,764
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	42,631
Total CFDA 84.365			<u>44,395</u>
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	28,128
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	13,155
Total U.S. Department of Education			<u>326,961</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
Passed Through California Department of Education:			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	63,184
Total U.S. Department of Treasury			<u>63,184</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 894,302</u>

The accompanying notes are an integral part of this schedule.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tipton Elementary School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Note 2 – De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate.

Note 3 - Subrecipients

Of the federal expenditures presented in the Schedule, the District had no subrecipients that were provided federal awards.

Other Independent Auditors' Reports



**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, 2020, and the related notes to the financial statements, which collectively comprise Tipton Elementary School District's basic financial statements, and have issued our report thereon dated December 10, 2020.

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) as a basis for designing 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.

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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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Tipton Elementary School District in a separate letter dated December 10, 2020.

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.



Visalia, California
December 10, 2020



**Report on Compliance for Each Major Federal Program and Report
on Internal Control Over Compliance Required by the Uniform Guidance**

Independent Auditors' Report

Board of Trustees
Tipton Elementary School District

Report on Compliance for Each Major Federal Program

We have audited Tipton Elementary School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Tipton Elementary School District's major federal program for the year ended June 30, 2020. Tipton Elementary School District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for Tipton Elementary School District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tipton Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Tipton Elementary School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Tipton Elementary School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

- REBECCA AGREDEANO, C.P.A.
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Report on Internal Control Over Compliance

Management of Tipton Elementary School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tipton Elementary School District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tipton Elementary School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Visalia, California
December 10, 2020



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 *2019-20 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, 2020.

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, *2019-20 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, *2019-20 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	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes

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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/Before School Education and Safety Program	Yes
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 elect to 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, 2020.

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 *2019-20 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. Daniel Company, LLP

Visalia, California
December 10, 2020

Findings and Recommendations Section

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

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

Type of auditors' report issued on compliance for major programs: Unmodified

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553 & 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

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

Type of auditors' report issued on compliance for state programs: Unmodified

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

NONE



M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

REBECCA AGREDANO, C.P.A.

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Board of Trustees
Tipton Elementary School District

We have completed our audit of Tipton Elementary School District for the year ended June 30, 2020. The following item came to our attention which we are providing for your consideration:

After School Education and Safety Program – (ASES)

During our review of the after school education and safety program expenditures, we discovered the expenditures reported to the State were under-reported. We recommend the District verify that the expenditures reported are accurate at year end and to revise the expenditures reported to the State reflecting any adjustments made.

Prior Year Issues

Bank Reconciliation: During our review of bank reconciliations, we did not see any documentation of oversight in regard to the bank reconciliation process. We recommended someone other than the person preparing the reconciliations review and document the review by initialing and dating each reconciliation. Our recommendation has been implemented.

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 recommended 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. 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 2021 and beyond.

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

December 10, 2020

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TIPTON ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no prior year findings.		