

TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING AGENDA

Tuesday, February 1, 2022
7:00 p.m. District Board Room

1. CALL TO ORDER – FLAG SALUTE

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

2. PUBLIC INPUT:

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

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

2.3 Correspondence

Final Plan Approval – Modernization

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting - January 11, 2022

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

3.3 School Accountability Report Card 2020-2021

4. ADMINISTRATIVE: Action items:

4.1 Comprehensive School Safety Plan 2021-2022

(A copy of the plan will be available at the board meeting)

4.2 Setting the Date of the Budget and LCAP Public Hearing. The proposed date is June 7, 2022

4.3 Setting the Date of the Budget and LCAP Approval. The proposed date is June 14, 2022

4.4 Award of Bid – Roofing Project at Tipton Elementary School

Recommend Award of Bid No. 2 - Roofing Project at Tipton Elementary School

4.5 Tipton Elementary School District Resolution 2021-2022-06 State Building Funds Application

5. FINANCE: Action items:

5.1 Vendor Payments

5.2 Budget Revisions

5.3 Audit Report for Year Ended June 30, 2021

6. INFORMATION: (Verbal Reports & Presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

6.2 School Bus Cameras

6.3 P-1 Attendance Report

6.4 2021-2022 Local Control Accountability Plan (LCAP) Actions and Services Mid-Year Report

6.5 Supplement to the Annual Update to the 2021-2022 Local Control and Accountability Plan

6.6. Updated 2021 Safe Return to In Person Instruction

7. ANY OTHER BUSINESS:

7.1 December Board Policy Updates

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 Education Code 35146

Student transfers, inter District etc.

8.2 Government Code Section 54957

Public Employee Discipline/Dismissal/Release/Complaint

8.3 Government Code Section 54957

Public Employee Performance Evaluation

Title: Superintendent

9. RECONVENE TO OPEN SESSION

10. REPORT OUT FROM CLOSED SESSION

11. ADJOURNMENT

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

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

Agenda Posted: January 28, 2022

2. PUBLIC INPUT:

2.3 Correspondence

Final Plan Approval – Modernization



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

January 18, 2022

Governing Board
Tipton Elementary
PO Box 787
Tipton, CA 93272

Project Tracking No: 72215-9
Re: Tipton Elementary School
County: Tulare
Square Feet: 14,247
Grade Level: K - 5

Dear Governing Board:

Subject: Final Plan Approval - Modernization

The California Department of Education approves the plans with the title sheet date of August 27, 2021, for the above referenced project. The plans were received on August 31, 2021. The plans meet the California Department of Education's standards for educational adequacy (California Code of Regulations, Title 5, et seq. and Education Code 17251(c) and (d)).

It is the responsibility of the school district to meet all requirements concerning toilet facilities, drinking water supply, sewage disposal, food service facilities and other plan elements having primary health and safety implications. The plans should be reviewed by the local health agency having jurisdiction and a written approval should be secured and filed in the school district's records. If the approved project involves work on an existing school building, it is the responsibility of the school district to meet all Federal, State and local requirements relating to the identification, remediation and/or removal of hazardous levels of lead and asbestos containing materials before or during construction. It is the responsibility of the district to complete all of the mitigation measures identified in the documents submitted to the California Department of Education for review.

The school site for this project is 23 usable acres. This represents 165.47% of the California Department of Education's recommended site size of 13.9 acres, as contained in the California Department of Education's "Guide to School Site Analysis and Development(2000)," for the current CBEDS enrollment of the site and the student capacity added by this project as calculated pursuant to SAB Regulation 1859.83(d).

The project as approved consists of:

<u>TEACHING STATIONS</u>	<u>GRADE LEVEL</u>	<u>ROOMS</u>	<u>STUDENTS</u>
Classrooms	1 - 6	12	300

Based on the standards specified in Education Code 17071.25 and the number of teaching stations in the project, the student capacity of this project is 300.

CORE FACILITIES:

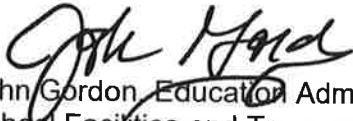
Toilets

The district has certified that this project is either exempt from, or has completed, the California Environmental Quality Act (CEQA) process.

For projects to be funded under the Leroy F. Greene School Facility Act of 1998, funding requests to the State Allocation Board must be submitted within two (2) years of the date of this letter. If the district is not seeking financial assistance from the State Allocation Board, the project must commence construction within two (2) years of the date of this letter. Regardless of the funding source, if, prior to construction, changes are made to the plans that would affect or alter the California Department of Education's original approval (including but not limited to changes in surrounding land uses, the master plan capacity of the project, changes in code and/or regulation, or a subsequent CEQA determination), the plan may be subject to reevaluation using the most recent standards.

Please contact the undersigned if you have questions regarding this letter.

Sincerely,



John Gordon, Education Administrator I
School Facilities and Transportation
Services Division



For

Rob Corley, Consultant
School Facilities and Transportation
Services Division
(805)835-3089

DP12968/P11087
cc: Architect

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting - January 11, 2022

Tipton Elementary School District

Minutes

REGULAR BOARD MEETING

Tuesday, January 11, 2022

7:00 p.m. District Board Room

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, Iva Sousa, John Cardoza and Greg Rice. Absent: Fernando Cunha. Guest: Cherie Solian and Fausto Martin

2. PUBLIC INPUT:

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

No Comments

3. CONSENT CALENDAR: Action items:

3.1 Minutes of Regular Board Meeting for December 14, 2021

Motion to approve the Consent Calendar was made by Iva Sousa and second by John Cardoza.

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

Yea - Shelley Heeger, Iva Sousa, John Cardoza and Greg Rice

No - 0

Abstain - 0

Absent - Fernando Cunha

4. ADMINISTRATIVE: Action items:

4.1 Agreement with TCOE for New Teacher and Leadership Development

Motion to approve Agreement with TCOE for New Teacher and Leadership Development was made by John Cardoza and second by Iva Sousa.

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

Yea - Shelley Heeger, Iva Sousa, John Cardoza and Greg Rice

No - 0

Abstain - 0

Absent - Fernando Cunha

5. FINANCE: Action items:

5.1 Vendor Payments

Motion to approve Vendor Payments was made by Iva Sousa and second by Shelley Heeger.

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

Yea - Shelley Heeger, Iva Sousa, John Cardoza and Greg Rice

No - 0

Abstain – 0

Absent – Fernando Cunha

6. INFORMATION: (Verbal Reports & Presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

Mr. Fausto Martin shared with the board that the fire inspection passed, bus one was being worked on due to loss of power and a water line had been fixed located in the front of the school. He also shared that the bleachers would be inspected soon and the backflow of the main water line was tested and passed. Mr. Martin shared the protocol for calling a foggy day schedule.

6.2 P-1 Attendance Report

Mrs. Stacey Bettencourt shared an updated P-1 report. She shared that the initial P-1 attendance report was not accurate due to errors in data entry and independent study calculations. She informed the board that an updated P-1 report would be submitted to TCOE in the coming days and she would bring a final P-1 attendance report to February's Board Meeting.

7. Adjourn to Closed Session: 7:35 pm

8. Reconvene to Open Session 8:18 pm

9. Report out from Closed Session

7.1 Education Code section 35146

Student transfers, inter District request, etc

Motion to approve Student #21-2210 request for interdistrict was made by Iva Sousa and second by John Cardoza.

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

Yea - Shelley Heeger, Iva Sousa, John Cardoza and Greg Rice

No – 0

Abstain – 0

Absent – Fernando Cunha

10. ADJOURNMENT: 8:19 pm

Minutes approved February 1, 2022

Greg Rice, President

Fernando Cunha, Clerk

Stacey Bettencourt, Secretary

3. CONSENT CALENDAR: Action items:

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

Tipton Elementary School District

Name of Club: Student Council

Request for Fundraiser Approval and Revenue Projection

School Year: 2021-2022

Date form submitted: 11 Submitted by: Debbie Gilbert

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Dance

Location of activity: Student court

Facilities needed: Student court

Items to be sold: nachos, water, various snacks

Date of activity: Feb. 11, 2022

Time of activity: From 6 a.m./(p.m.) To: 8:30 a.m./(p.m.)

Item/Ticket selling price: \$ 3.00

Cash Box required? Yes No

Number of items purchased for sale: _____ @ \$ _____ each = \$ _____

ASB purchase order required? Yes No check for DJ*350.00

How much income is anticipated? \$ _____ how much expense is anticipated? \$ _____

How will profit be used? Student body activity

Fundraiser Contact Person: Debbie Gilbert

Phone Number: 752-4213

Submit Form to Principal/Superintendent (Principal/Superintendent forward form to Business Office)

Approved by: [Signature]

Principal/Superintendent: _____

Business Manager/ASB Administrator: [Signature]

Reason for disapproval, if applicable: _____

Note: Fundraising Event Profit form is due two weeks after close of activity/fundraiser.

Tax ID# 94-2191905

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert (Debbie) GRADE K-8

CLASSES ATTENDING K-8 - Poetry + Prose

DATE OF TRIP April 5 NUMBER OF PUPILS ? ADULTS 1

DESTINATION County Office

BUS TO LEAVE SCHOOL AT 9:20 RETURN AT 12:30

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY T.B.A

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

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES NO _____

SIGNATURE OF SUPERINTENDENT Stacy Bull

37th Annual

Poetry & Prose

A TCOE ORAL INTERPRETATION EVENT FOR GRADES K-8

We are planning for an in-person event with students reciting for esteemed judges, school staff members and family & friends.
We will adhere to CDC safety guidelines.

2022 Performance Dates/Times:

March 28, 29, 30 & 31 and April 5, 6 & 7
Three Sessions Daily: 9:00 , 10:15 & 11:30

Location: Tulare County Office of Education
6200 S Mooney Blvd, Visalia

If your school would like to participate
Click here: <https://bit.ly/PoetrySchedule2022>

Student performance information is due **March 11, 2022**

For further information contact:

Nancy Bellin (nancyb@tcoe.org) or Brook Killingsworth (brookk@tcoe.org)

Tulare County
Office of Education

Tim A. Hire, County Superintendent of Schools

3. CONSENT CALENDAR: Action items:

3.3 School Accountability Report Card 2020-2021

Tipton Elementary School

2021 School Accountability Report Card



General Information about the School Accountability Report Card (SARC)

SARC Overview



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 www.cde.ca.gov/ta/ac/sa/

For more information about the LCFF or the LCAP, see the CDE LCFF web page at www.cde.ca.gov/fq/aa/lc/

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at 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) 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.

Internet Access

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

2021-22 School Contact Information

School Name	Tipton Elementary School
Street	370 North Evans Rd
City, State, Zip	Tipton, CA 93272
Phone Number	(559) 752-4213
Principal	Cherie Solian
Email Address	csolian@tipton.k12.ca.us
School Website	https://tiptonschool.org
County-District-School (CDS) Code	54 72215 6054431

2021-22 District Contact Information

District Name	Tipton Elementary School District
Phone Number	(559) 752-4213
Superintendent	Stacey Bettencourt
Email Address	sbettencourt@tipton.k12.ca.us
District Website Address	https://tiptonschool.org

2021-22 School Overview

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

2021-22 School Overview

society into the future. It is our responsibility to guide them through this process.

About this School

2020-21 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	61
Grade 1	50
Grade 2	67
Grade 3	54
Grade 4	56
Grade 5	65
Grade 6	71
Grade 7	60
Grade 8	43
Total Enrollment	527

2020-21 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Asian	0.9
Black or African American	0.4
Hispanic or Latino	93.7
Two or More Races	0.2
White	4.7
English Learners	65.3
Foster Youth	1.5
Homeless	1.7
Socioeconomically Disadvantaged	93.9
Students with Disabilities	4

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

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>

2019-20 Teacher Preparation and Placement

Authorization/Assignment	2019-20
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	
Intern Credential Holders Properly Assigned	
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	
Unknown	
Total Teaching Positions	

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2019-20 Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2019-20
Permits and Waivers	
Misassignments	
Vacant Positions	
Total Teachers Without Credentials and Misassignments	

2019-20 Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2019-20
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

2019-20 Class Assignments

Indicator	2019-20
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	

2021-22 Quality, Currency, Availability of Textbooks and Other Instructional Materials

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.

Year and month in which the data were collected

09/2021

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Houghton Mifflin Harcourt, Journeys CA Grade (TK-5) 2019 Adoption McGraw Hill, Study Sync (Grade 6-8) 2019 Adoption	Yes	0%
Mathematics	GO Math! Houghton Mifflin Harcourt (K-8) Adopted 2014	Yes	0%
Science	Amplify Science Adopted 2021 Grades: K-8	Yes	0%
History-Social Science	Studies Weekly, California Studies Weekly Grade (K-5) 2019 Adoption Discovery Education, Discovery Education Social Science Techbook (6-8) Adopted 2018	Yes	0%
Foreign Language			
Health			
Visual and Performing Arts			
Science Laboratory Equipment (grades 9-12)			

School Facility Conditions and Planned Improvements

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.

Year and month of the most recent FIT report

November 19, 2021

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces			X	Bathroom ceiling tile nurses room, hole on sheet rock in nurses room, light bulb in storage room and hallway. Ceiling tile in hallway of main office. Tile in work room, bulb and light fixture. Library needs light bulbs, ceiling tile, and paint. Ceiling tiles in room 607,608 and 604. Check 607 for leak. Light bulbs in storage room and kitchen storage room. Ceiling tiles in room 501, 503 and 504. Room 105 light cover loose and ceiling tile wet, room 101 ceiling tile broken. Paint needed on the entry door of the 500 wing restroom.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			Check for possible leak from the sink in 600 wing girls restroom, Light cover in 600 office restroom. 400 wing boys restroom needs plaster on wall. Repair tile in girls restroom. Paint tape on ceiling needs to be fixed in girls bathroom add striking plate.
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

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 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).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

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.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
English Language Arts/Literacy (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
Mathematics (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	359	3	0.84	99.16	--
Female	178	1	0.56	99.44	--
Male	181	2	1.1	98.9	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	337	3	0.89	99.11	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	15	0	0	100	--
English Learners	213	3	1.41	98.59	--
Foster Youth	13	0	0	100	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	330	3	0.91	99.09	--
Students Receiving Migrant Education Services	16	0	0	100	--
Students with Disabilities	18	3	16.67	83.33	--

2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	359	3	0.84	99.16	--
Female	178	1	0.56	99.44	--
Male	181	2	1.10	98.90	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	337	3	0.89	99.11	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	15	0	0.00	100.00	--
English Learners	213	3	1.41	98.59	--
Foster Youth	13	0	0.00	100.00	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	330	3	0.91	99.09	--
Students Receiving Migrant Education Services	16	0	0.00	100.00	--
Students with Disabilities	18	3	16.67	83.33	--

2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

STAR Student Groups	STAR Total Enrollment	STAR Number Tested	STAR Percent Tested	STAR Percent Not Tested	STAR Percent At or Above Grade Level
All Students	349	338	96.84	3.16	39.46
Female	174	165	94.82	5.18	41.22
Male	175	167	95.42	4.58	37.72
American Indian or Alaska Native	2	2	100	0	0
Asian	3	3	100	N/A	33.33
Black or African American	2	2	100	N/A	50.0
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	336	313	93.15	6.85	39.62
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
White	15	14	93.33	6.67	35.72
English Learners	212	197	92.92	0	27.41
Foster Youth	10	10	100	0	20
Homeless	6	6	83.33	16.67	33.33
Military	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	337	332	98.52	1.48	27.41
Students Receiving Migrant Education Services	13	9	69.23	30.77	23.08
Students with Disabilities	18	17	94.44	5.56	11.11

*At or above the grade-level standard in the context of the local assessment administered.

2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

STAR Student Groups	STAR Total Enrollment	STAR Number Tested	STAR Percent Tested	STAR Percent Not Tested	STAR Percent At or Above Grade Level
All Students	349	338	96.85	3.15	25.74
Female	174	168	96.55	3.45	22.62
Male	175	170	97.14	2.86	28.83
American Indian or Alaska Native	2	2	100	0	0

Asian	3	3	100	0	33.33
Black or African American	2	2	100	0	0
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	336	319	94.94	5.06	26.33
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
White	15	14	93.33	6.67	14.28
English Learners	212	201	94.81	5.19	15.92
Foster Youth	10	10	100	0	0
Homeless	6	5	83.33	16.67	16.66
Military	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	337	333	98.81	1.19	15.92
Students Receiving Migrant Education Services	13	19	69.23	30.77	30.77
Students with Disabilities	18	17	94.44	5.56	11.11

*At or above the grade-level standard in the context of the local assessment administered.

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

For any 2020-2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
Science (grades 5, 8 and high school)	N/A	NT	N/A	NT	N/A	28.72

2020-21 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. For any data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	113	NT	NT	NT	NT
Female	59	NT	NT	NT	NT
Male	54	NT	NT	NT	NT
American Indian or Alaska Native	0	0	0	0	0
Asian	--	NT	NT	NT	NT
Black or African American	--	NT	NT	NT	NT
Filipino	0	0	0	0	0
Hispanic or Latino	106	NT	NT	NT	NT
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	NT	NT	NT	NT
English Learners	54	NT	NT	NT	NT
Foster Youth	--	NT	NT	NT	NT
Homeless	--	NT	NT	NT	NT
Military	0	0	0	0	0
Socioeconomically Disadvantaged	103	NT	NT	NT	NT
Students Receiving Migrant Education Services	--	NT	NT	NT	NT
Students with Disabilities	--	NT	NT	NT	NT

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2020-21 California Physical Fitness Test Results

Due to the COVID-19 crisis, the Physical Fitness Test was suspended during the 2020-2021 school year and therefore no data are reported and each cell in this table is populated with "N/A."

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
Grade 5	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A

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 regarding the school district and at each school site.

2021-22 Opportunities for Parental Involvement

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. Volunteers will be limited due to COVID-19.

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.

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

2020-21 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	556	551	110	20.0
Female	277	275	44	16.0
Male	279	276	66	23.9
American Indian or Alaska Native	3	3	2	66.7
Asian	5	5	0	0.0
Black or African American	2	2	0	0.0
Filipino	0	0	0	0.0
Hispanic or Latino	519	514	98	19.1
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	1	1	1	100.0
White	26	26	9	34.6
English Learners	362	359	70	19.5
Foster Youth	14	14	3	21.4
Homeless	18	18	10	55.6
Socioeconomically Disadvantaged	511	506	102	20.2
Students Receiving Migrant Education Services	32	32	7	21.9
Students with Disabilities	26	25	3	12.0

C. Engagement

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

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2018-19	School 2020-21	District 2018-19	District 2020-21	State 2018-19	State 2020-21
Suspensions	1.53	0.00	1.53	0.00	3.47	0.20
Expulsions	0.17	0.00	0.17	0.00	0.08	0.00

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-2020 suspensions and expulsions rate data are not comparable to other 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 other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions	0.53	0.53	2.45
Expulsions	0.00	0.00	0.05

2020-21 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

2021-22 School Safety Plan

Our School Safety Plan was revised and updated in Fall of 2021 and will be taken to the Board for approval by February 2022. 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.

D. Other SARC Information

Information Required in the SARC

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

2018-19 Elementary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	24		3	
1	19	18		
2	18	15		
3	21	5	10	
4	23		18	
5	27		12	
6	15	12		

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	20	3		
1	22	1	17	
2	17	9	5	
3	20	4	10	
4	21	5	12	
5	24	5	12	
6	15	27		
Other	23	1	1	

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	23		2	
1	18	3	8	
2	22		12	
3	18	12		
4	19	4	10	
5	22	4	10	
6	24		18	
Other	23		2	

2020-21 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. 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.

Title	Ratio
Pupils to Academic Counselor	

2020-21 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. 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.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0
Library Media Teacher (Librarian)	0
Library Media Services Staff (Paraprofessional)	0
Psychologist	0
Social Worker	0
Speech/Language/Hearing Specialist	0
Resource Specialist (non-teaching)	0

2019-20 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2019-20 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$12,921	\$6,167	\$6,754	\$81,675
District	N/A	N/A	\$6,754	\$81,675
Percent Difference - School Site and District	N/A	N/A	0.0	2.2
State			\$8,444	\$72,352
Percent Difference - School Site and State	N/A	N/A	-22.2	13.4

2020-21 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.

2019-20 Teacher and Administrative Salaries

This table displays the 2019-20 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$53,874	\$47,265
Mid-Range Teacher Salary	\$73,120	\$69,813
Highest Teacher Salary	\$93,972	\$91,237
Average Principal Salary (Elementary)	\$107,432	\$113,466
Average Principal Salary (Middle)	\$0	\$115,186
Average Principal Salary (High)	\$0	\$0
Superintendent Salary	\$135,000	\$131,359
Percent of Budget for Teacher Salaries	34%	30%
Percent of Budget for Administrative Salaries	4%	7%

Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2019-20	2020-21	2021-22
Number of school days dedicated to Staff Development and Continuous Improvement	10	10	10

Tipton Elementary School District

2020-21 Local Accountability Report Card (LARC) Addendum

Local Accountability Report Card (LARC) Addendum

2020-21 Local Accountability Report Card (LARC) Addendum Overview



On July 14, 2021, the California State Board of Education (SBE) determined that the California Department of Education (CDE) will use the SARC as the mechanism to conduct a one-time data collection of the LEA-level aggregate test results of all school's local assessments administered during the 2020–2021 school year in order to meet the federal Every Students Succeeds Act (ESSA) reporting requirement for the Local Educational Agency Accountability Report Cards (LARCs).

Each local educational agency (LEA) is responsible for preparing and posting their annual LARC in accordance with the federal ESSA. As a courtesy, the CDE prepares and posts the LARCs on behalf of all LEAs.

Only for the 2020–2021 school year and the 2020–2021 LARCs, LEAs are required to report their aggregate local assessments test results at the LEA-level to the CDE by populating the tables below via the SARC. These data will be used to meet the LEAs' federal requirement for their LARCs. Note that it is the responsibility of the school and LEA to ensure that all student privacy and suppression rules are in place when reporting data in Tables 3 and 4 in the Addendum, as applicable.

The tables below are not part of the SBE approved 2020–2021 SARC template but rather are the mechanism by which these required data will be collected from LEAs.

For purposes of the LARC and the following tables, an LEA is defined as a school district, a county office of education, or a direct funded charter school.

2021-22 District Contact Information

District Name	Tipton Elementary School District
Phone Number	(559) 752-4213
Superintendent	Stacey Bettencourt
Email Address	sbettencourt@tipton.k12.ca.us
District Website Address	https://tiptonschool.org

2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	359	3	0.84	99.16	--
Female	178	1	0.56	99.44	--
Male	181	2	1.10	98.90	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	337	3	0.89	99.11	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	15	0	0.00	100.00	--
English Learners	213	3	1.41	98.59	--
Foster Youth	13	0	0.00	100.00	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	330	3	0.91	99.09	--
Students Receiving Migrant Education Services	16	0	0.00	100.00	--
Students with Disabilities	18	3	16.67	83.33	--

2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	359	3	0.84	99.16	--
Female	178	1	0.56	99.44	--
Male	181	2	1.10	98.90	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	337	3	0.89	99.11	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	15	0	0.00		--
English Learners	213	3	1.41	98.59	--
Foster Youth	13	0	0.00	100.00	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	330	3	0.91	99.09	--
Students Receiving Migrant Education Services	16	0	0.00	100.00	--
Students with Disabilities	18	3	16.67	83.33	--

2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

CAA Student Groups	CAA Total Enrollment	CAA Number Tested	CAA Percent Tested	CAA Percent Not Tested	CAA Percent At or Above Grade Level
All Students	3	3	100	0	N/A
Female	2	2	100	0	N/A
Male	1	1	100	0	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
Black or African American	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	3	3	100	0	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
English Learners	3	3	100	0	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
Military	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	3	3	100	0	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	3	3	100	0	N/A

*At or above the grade-level standard in the context of the local assessment administered.

2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

CAA Student Groups	CAA Total Enrollment	CAA Number Tested	CAA Percent Tested	CAA Percent Not Tested	CAA Percent At or Above Grade Level
All Students	358	338	94.41	5.59	25.74
Female		168			
Male		170			
American Indian or Alaska Native	2				

Asian	3	3			
Black or African American	2	2			
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	336	319	94.94	5.06	26.33
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
White	15	14	93.33	6.67	14.28
English Learners	212	201	94.81	5.19	15.92
Foster Youth	10	10	100	0	0
Homeless	6	5	83.33	16.67	16.66
Military	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	339				
Students Receiving Migrant Education Services	13	19	69.23	30.77	30.77
Students with Disabilities	18	17	94.44	5.56	11.11

*At or above the grade-level standard in the context of the local assessment administered.

4. ADMINISTRATIVE: Action items:

- 4.4** Award of Bid – Roofing Project at Tipton Elementary School
Recommend Award of Bid No. 2 - Roofing Project at Tipton
Elementary School

Tipton Elementary

Roof Replacement Project Tabulations

1/19/2022

Contractor	Base Bid
1. Nations Roof West, LLC	\$64,065.00
2. Fresno Roofing Co., Inc	\$40,750.00

4. ADMINISTRATIVE: Action items:

4.5 Tipton Elementary School District Resolution 2021-2022-06 State Building Funds Application

TIPTON ELEMENTARY SCHOOL DISTRICT
RESOLUTION NO. 2021-2022-06
STATE BUILDING FUNDS APPLICATION

Whereas, the TIPTON ELEMENTARY SCHOOL DISTRICT has eligibility for new construction and/or modernization projects and desires to apply for state funding under the Leroy F. Greene School Facilities Act of 1998 (Chap. 12.5, Part 10, Div. 1, commencing with Section 17070.10, et seq., of the Education Code) for the following projects

1. Tipton Elementary SFP project #57/72215-00-002

; And

Whereas, the Board of Trustees of the Tipton Elementary School District has decided to apply to the State School Building Program for State funds; and

Whereas, the Board of Education (“School Board”) has determined that school facilities within the Tipton Elementary School District (the “District”), within Tulare County need to be constructed or modernized; and

Whereas, the Board of Trustees has reviewed the application for submittal to the Office of Public School Construction;

Now, therefore be it hereby resolved by the Board of Trustees of the Tipton Elementary School District, as follows:

Whereas, the State Allocation Board (SAB) has established an “Applications Received Beyond Bond Authority List” for projects that have been received.

Pursuant to title 2, Code of California Regulations section 1859.95.1, the School Board of the Tipton Elementary School District hereby acknowledges the following:

1. That the statements set forth in the application and supporting documents are true and correct to the best of our knowledge and belief;
2. That Mrs. Stacey Bettencourt, Superintendent, is hereby designated as District Representative of the District and is hereby authorized and directed to file, on behalf of the District, such applications with the State Allocation Board;
3. That the District agrees to pay its match of the total costs of the project, unless the District qualifies for financial hardship funding, of which the District may only have to pay a portion or none of its share;
4. That the District certifies that the exact plans and specifications (P & S) for the project will be approved by DSA and CDE prior to requesting final apportionment.
5. The school board acknowledges that the remaining School Facility Program bond authority is currently exhausted for the funds being requested on this application;

6. The school board acknowledges that the State of California is not expected nor obligated to provide funding for the project and the acceptance of the application does not provide a guarantee of future State funding;
7. The school board acknowledges that any potential future State bond measures for the School Facility Program may not provide funds for the application being submitted;
8. The school board acknowledges that criteria (including, but not limited to, funding, qualifications, and eligibility) under a future State school facilities program may be substantially different than the current School Facility Program. The district's approved application may be returned;
9. The school board acknowledges that they are electing to commence any pre-construction or construction activities at the district's discretion and that the State is not responsible for any pre-construction or construction activities;
10. The school board acknowledges that, if bond authority becomes available for the Board to provide funding for the submitted application, the School District must apply for financial hardship status, when applicable.

Enacted this 1st day of February, 2022
by the Tipton Elementary School District Board of Trustees.

Ayes:
Noes:
Absent:

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

5. FINANCE: Action items:

5.1 Vendor Payments

Date Paid between 01/04/2022 and 01/24/2022

Vendor Name No	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount	COVID Expenses
13036 AMERICAN FIDELITY	220900	01/14/2022	DECEMBER 2021	010-00000-0-00000-00000-95024-0-0000	\$369.76	
12788 ARAMARK UNIFORM SERVICES INC	220902	01/14/2022	503000437075	010-00000-0-00000-81000-56000-0-0000	\$431.25	
12788 ARAMARK UNIFORM SERVICES INC	220903	01/14/2022	503000432692	010-00000-0-00000-81000-56000-0-0000	\$431.25	
12788 ARAMARK UNIFORM SERVICES INC	220901	01/14/2022	503000442217	010-00000-0-00000-81000-56000-0-0000	\$431.25	
13904 AT&T	220905	01/14/2022	9391028858	010-00000-0-00000-81000-59000-0-0000	\$412.89	
14404 AT&T	220904	01/14/2022	0826963964-122521	010-00000-0-00000-82000-59000-0-0000	\$64.92	
14459 CARDMEMBER SERVICE	220895	01/14/2022	1091 CUNHA	010-07200-0-11100-24900-58000-0-0102	\$1,000.00	
14459 CARDMEMBER SERVICE	220894	01/14/2022	1091 CUNHA	010-32120-0-11100-10000-43000-0-0000	\$22.59	COVID/ESSER II
14459 CARDMEMBER SERVICE	220896	01/14/2022	1091 CUNHA	010-60100-0-11100-10000-43000-0-0000	\$177.29	
14373 ELAN FINANCIAL SERVICES	220943	01/14/2022	0461 MARTIN	010-00000-0-00000-72000-58000-0-0000	\$39.00	
14373 ELAN FINANCIAL SERVICES	220941	01/14/2022	0461 MARTIN	010-11000-0-11100-10000-43000-0-0000	\$228.88	
14373 ELAN FINANCIAL SERVICES	220939	01/14/2022	0461 MARTIN	010-32120-0-00000-81000-43000-0-0000	\$469.45	COVID/ESSER II
14373 ELAN FINANCIAL SERVICES	220942	01/14/2022	0461 MARTIN	010-32120-0-00000-81000-43000-0-0000	\$165.24	COVID/ESSER II
14373 ELAN FINANCIAL SERVICES	220940	01/14/2022	0461 MARTIN	010-32120-0-00000-81000-43000-0-0000	\$150.84	COVID/ESSER II
5481 EMPLOYMENT DEVELOPMENT DEPT.	220938	01/14/2022	94238433 Q4.2021	010-00000-0-00000-00000-95025-0-0000	\$5,298.61	
14164 IEC POWER LLC	220907	01/14/2022	TESD-OM-INV35	010-99900-0-00000-81000-58000-0-0000	\$2,767.22	
13957 INFINITY COMM. & CONSUL., INC.	220908	01/14/2022	13480	010-00000-0-00000-71000-58000-0-0000	\$3,375.00	
12270 LOZANO SMITH	220912	01/14/2022	2151696	010-00000-0-00000-71000-58000-0-0000	\$222.08	
12270 LOZANO SMITH	220910	01/14/2022	2151694	010-00000-0-00000-71000-58000-0-0000	\$320.78	
12270 LOZANO SMITH	220911	01/14/2022	2151695	010-00000-0-00000-71000-58000-0-0000	\$5,502.52	
12270 LOZANO SMITH	220909	01/14/2022	2151693	010-00000-0-00000-71000-58000-0-0000	\$987.00	
13882 MOBILE MODULAR MGT. CORP.	220916	01/14/2022	2231954	010-00000-0-00000-81000-56000-0-0000	\$640.00	
13882 MOBILE MODULAR MGT. CORP.	220915	01/14/2022	2231953	010-00000-0-00000-81000-56000-0-0000	\$640.00	
13882 MOBILE MODULAR MGT. CORP.	220914	01/14/2022	2231896	010-00000-0-00000-81000-56000-0-0000	\$640.00	
14273 PITNEY BOWES INC	220919	01/14/2022	1019635342	010-00000-0-00000-72000-59000-0-0000	\$89.42	
14179 PURCHASE POWER	220918	01/14/2022	8000-9090-0896-7114	010-00000-0-00000-72000-59000-0-0000	\$37.42	
14308 SHI INTERNATIONAL CORP	220920	01/14/2022	B14465373	010-07200-0-11100-24203-43000-0-0115	\$147.62	
14111 SISC	220899	01/14/2022	JAN HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$69,020.45	
14111 SISC	220898	01/14/2022	JAN HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$5,942.20	
14111 SISC	220897	01/14/2022	JAN HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,362.40	
5388 SOUTHERN CAL GAS	220923	01/14/2022	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$2,423.88	
5383 SOUTHERN CALIF EDISON CO	220921	01/14/2022	700140798877	010-99900-0-00000-81000-55000-0-0000	\$5,195.19	
5383 SOUTHERN CALIF EDISON CO	220922	01/14/2022	700142519619	010-99900-0-00000-81000-55000-0-0000	\$647.92	
14259 STATE WATER RESOURCES CTRL BD	220936	01/14/2022	SW-0225815	010-00000-0-00000-81000-58000-0-0000	\$600.00	
11541 TF TIRE & SERVICE	220930	01/14/2022	TP-978587	010-07230-0-00000-36000-43000-0-0000	\$570.02	
5760 TIPTON COMMUNITY SERVICES DIST	220927	01/14/2022	10040002	010-00000-0-00000-81000-55000-0-0000	\$635.53	
13463 TULARE COUNTY OFFICE OF EDUCAT	220931	01/14/2022	220658	010-00000-0-00000-72000-58000-0-0000	\$100.00	
13463 TULARE COUNTY OFFICE OF EDUCAT	220932	01/14/2022	220742	010-00000-0-00000-72000-58000-0-0000	\$100.00	
14424 U.S. BANK EQUIPMENT FINANCE	220933	01/14/2022	461248643	010-00000-0-00000-72000-58000-0-0000	\$270.82	
14424 U.S. BANK EQUIPMENT FINANCE	220934	01/14/2022	461248643	010-00000-0-11100-10000-58000-0-0000	\$812.45	
13333 VERIZON WIRELESS	220935	01/14/2022	9895465458	010-00000-0-00000-81000-59000-0-0000	\$508.61	
010-General Fund Total Expenditures:					\$119,251.75	
14452 COAST CITRUS DISTRIBUTORS	220906	01/14/2022	01093747	130-53100-0-00000-37000-47000-0-0000	\$590.50	
13191 PRODUCERS DAIRY FOODS	220917	01/14/2022	48085131739/135	130-53100-0-00000-37000-47000-0-0000	\$1,182.25	
13130 SYSCO FOOD SERVICES	220925	01/14/2022	384034640	130-53100-0-00000-37000-47000-0-0000	\$216.42	
13130 SYSCO FOOD SERVICES	220926	01/14/2022	384034639	130-53100-0-00000-37000-47000-0-0000	\$572.02	
13130 SYSCO FOOD SERVICES	220924	01/14/2022	384034638	130-53100-0-00000-37000-47000-0-0000	\$694.72	
12324 TULE TRASH COMPANY	220928	01/14/2022	224107	130-53100-0-00000-81000-55000-0-0000	\$1,234.05	
12324 TULE TRASH COMPANY	220929	01/14/2022	224108	130-53100-0-00000-81000-55000-0-0000	\$1,135.98	
12650 VALLEY FOOD SERVICE	220937	01/14/2022	409562	130-53100-0-00000-37000-47000-0-0000	\$922.60	
130-Cafeteria Fund Total Expenditures:					\$6,548.54	
13607 MANGINI ASSOCIATES, INC.	220913	01/14/2022	12079	351-78100-0-00000-85000-62000-0-0000	\$4,620.00	
351-County Facilities Fund (Modernization):					\$4,620.00	

Total Payments

\$130,420.29

5. FINANCE: Action items:

5.2 Budget Revisions

Budget Revision Report

Bdg Revision Final

Control Number: 12549956

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Expenditures				
Classified Salaries				
	010-07200-0-11100-24203-22000-0-0105	\$42,147.00	(\$434.40)	\$41,712.60
	010-07200-0-11100-24203-22003-0-0105	\$0.00	\$434.40	\$434.40
	Total:	\$42,147.00	\$0.00	\$42,147.00
Books and Supplies				
	010-00000-0-00000-72000-44000-0-0000	\$0.00	\$1,836.60	\$1,836.60
	010-07200-0-11100-10000-43000-0-0103	\$40,000.00	(\$3,540.00)	\$36,460.00
	010-07230-0-00000-36000-43000-0-0000	\$30,000.00	\$2,792.00	\$32,792.00
	010-32120-0-00000-81000-43000-0-0000	\$0.00	\$10,000.00	\$10,000.00
	010-32120-0-00000-81000-44000-0-0000	\$0.00	\$2,000.00	\$2,000.00
	010-32120-0-11100-10000-44000-0-0000	\$200,000.00	(\$60,719.92)	\$139,280.08
	010-74250-0-11100-10000-42000-0-0000	\$0.00	\$21,385.00	\$21,385.00
	010-74250-0-11100-10000-43000-0-0000	\$49,306.00	(\$21,385.00)	\$27,921.00
	Total:	\$319,306.00	(\$47,631.32)	\$271,674.68
Services, Other Operating Expenses				
	010-00000-0-00000-71000-53000-0-0000	\$2,800.00	\$728.00	\$3,528.00
	010-00000-0-00000-71000-58000-0-0000	\$35,000.00	(\$3,528.00)	\$31,472.00
	010-00000-0-00000-72000-53000-0-0000	\$8,000.00	\$110.00	\$8,110.00
	010-00000-0-00000-72000-54500-0-0000	\$45,000.00	(\$1,946.60)	\$43,053.40
	010-07200-0-11100-10000-58000-0-0103	\$0.00	\$3,540.00	\$3,540.00
	010-07230-0-00000-36000-56000-0-0000	\$18,000.00	(\$2,792.00)	\$15,208.00
	010-32120-0-00000-81000-56000-0-0000	\$0.00	\$6,500.00	\$6,500.00
	010-32120-0-11100-10000-59000-0-0000	\$0.00	\$5,000.00	\$5,000.00
	010-81500-0-00000-81000-56000-0-0000	\$10,000.00	(\$450.00)	\$9,550.00
	Total:	\$118,800.00	\$7,161.40	\$125,961.40
Capital Outlay				
	010-32120-0-00000-81000-65000-0-0000	\$0.00	\$37,219.92	\$37,219.92
	010-81500-0-00000-81000-65000-0-0000	\$0.00	\$450.00	\$450.00

Budget Revision Report

Bdg Revision Final

Control Number: 12549956

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Total:	\$0.00	\$37,669.92	\$37,669.92
Total Expenditures	\$480,253.00	(\$2,800.00)	\$477,453.00
Budgeted Unappropriated Fund Balance before this adjustment:		\$5,013,866.44	
Total Adjustment to Unappropriated Fund Balance:		\$2,800.00	
Budgeted Unappropriated Fund Balance after this adjustment:		\$5,016,666.44	

Budget Revision Report

Bdg Revision Final

Control Number: 12549956

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, 2021

**TIPTON ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
TIPTON, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
INTRODUCTORY SECTION		
Table of Contents.....	i-ii	
MANAGEMENT’S DISCUSSION AND ANALYSIS	1	
FINANCIAL SECTION		
Independent Auditors’ Report	8	
<u>Basic Financial Statements:</u>		
Government-wide Financial Statements:		
Statement of Net Position	11	Exhibit A-1
Statement of Activities	12	Exhibit A-2
Fund Financial Statements:		
Balance Sheet – Governmental Funds	13	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position	14	Exhibit A-4
Statement of Revenues, Expenditures and Changes in		
Fund Balances – Governmental Funds	15	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities	16	Exhibit A-6
Notes to Financial Statements	17	
REQUIRED SUPPLEMENTARY INFORMATION SECTION		
<u>Budgetary Comparison Schedule:</u>		
General Fund.....	42	Exhibit B-1
Schedule of the District’s Proportionate Share of the Net Pension Liability	43	Exhibit B-2
Schedule of the District’s Pension Contributions	44	Exhibit B-3
Schedule of Changes in the Net OPEB Liability and Related Ratios	45	Exhibit B-4
OTHER SUPPLEMENTARY INFORMATION SECTION		
<u>Combining Statements as Supplementary Information:</u>		
Combining Balance Sheet – Non-Major Governmental Funds	46	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances – Non-Major Governmental Funds.....	47	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet – Non-Major Special Revenue Funds.....	48	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances – Non-Major Special Revenue Funds.....	49	Exhibit C-4
Capital Projects Funds:		
Combining Balance Sheet – Non-Major Capital Projects Funds.....	50	Exhibit C-5
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances – Non-Major Capital Projects Funds.....	52	Exhibit C-6

Tipton Elementary School District
 Audit Report
 For the Year Ended June 30, 2021

TABLE OF CONTENTS

Other Required Schedules as Supplementary Information:

Local Education Agency Organization Structure.....	54	Table D-1
Schedule of Instructional Time.....	55	Table D-2
Schedule of Financial Trends and Analysis	56	Table D-3
Reconciliation of Annual Financial and Budget Report With Audited Financial Statements	57	Table D-4
Schedule of Charter Schools	58	Table D-5
Schedule of Expenditures of Federal Awards	59	Table D-6
Notes to Schedule of Expenditures of Federal Awards.....	60	

OTHER INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	61
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	63
Independent Auditors' Report on State Compliance	65

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs	68
Letter to Management	70
Summary Schedule of Prior Year Audit Findings.....	71

Management's Discussion and Analysis

TIPTON ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2021

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, 2021. 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 \$7,891,216 at June 30, 2021. This was an increase of \$1,074,634 from the prior year.
- Overall revenues were \$9,518,139. Which exceeded expenses of \$8,443,505 by \$1,074,634.
- Net Pension Liability has increased by \$645,883.
- Net Other Postemployment Benefit Liability has increased by \$58,479.

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.

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 one kind of fund:

- 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.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$7,891,216 at June 30, 2021. See Table 1.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage
	2021	2020	Change 2021-2020
Assets:			
Cash	\$ 5,338,235	\$ 4,225,333	26.34%
Accounts Receivable	1,407,597	944,286	49.06%
Stores Inventories	10,601	10,601	0.00%
Capital Assets, Net of Accumulated Depreciation	14,050,802	13,869,015	1.31%
TOTAL ASSETS	20,807,235	19,049,235	9.23%
Deferred Outflows of Resources:			
Deferred Outflows of Resources - Pensions	1,640,932	1,628,991	0.73%
Deferred Outflows of Resources - OPEB	202,637	167,827	20.74%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,843,569	1,796,818	2.60%
Liabilities:			
Accounts Payable	788,677	520,320	51.58%
Unearned Revenue	122,587	39,798	208.02%
Net Pension Liability	6,975,833	6,329,950	10.20%
Net Other Postemployment Benefit Liability	666,931	608,452	9.61%
Short-Term Liabilities	124,804	122,028	2.27%
Long-Term Liabilities	5,748,678	5,821,631	-1.25%
TOTAL LIABILITIES	14,427,510	13,442,179	7.33%
Deferred Inflows of Resources:			
Deferred Inflows of Resources - Pensions	225,425	461,516	-51.16%
Deferred Inflows of Resources - OPEB	106,653	125,776	-15.20%
TOTAL DEFERRED INFLOWS OF RESOURCES	332,078	587,292	-43.46%
Net Position:			
Net Investment in Capital Assets	8,576,942	8,277,089	3.62%
Restricted	1,759,569	1,401,294	25.57%
Unrestricted	(2,445,295)	(2,861,801)	-14.55%
TOTAL NET POSITION	\$ 7,891,216	\$ 6,816,582	15.76%

Changes in Net Position

The District's total revenues were \$9,518,139. A majority of the revenue comes from the LCFF and property taxes (62.93%). Federal and State revenues for specific programs accounted for another 29.68% of total revenues.

The total cost of all programs and services was \$8,443,505. The District's expenses are predominately related to educating and caring for students (72.56%). Administrative activities accounted for just 7.95%. The remaining expenses were for, plant services (maintenance and operations), ancillary services, other outgo and interest on long-term debt.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2021	2020	Change 2021-2020
Revenues:			
Program Revenues:			
Charges for Services	\$ 36,883	\$ 18,962	94.51%
Operating Grants and Contributions	2,824,749	1,611,197	75.32%
Capital Grants and Contributions	357,084	86	415113.95%
General Revenues:			
LCFF Sources	5,989,658	6,042,540	-0.88%
State Revenues	111,463	149,140	-25.26%
Local Revenues	198,302	308,269	-35.67%
TOTAL REVENUES	<u>9,518,139</u>	<u>8,130,194</u>	17.07%
Program Expenses:			
Instruction	4,936,002	5,049,156	-2.24%
Instruction-Related Services	591,032	594,406	-0.57%
Pupil Services	599,401	810,693	-26.06%
Ancillary Services	13,756	-	100.00%
General Administration	671,310	669,043	0.34%
Plant Services	1,408,877	769,230	83.15%
Other Outgo	10,201	11,938	-14.55%
Interest on Long-Term Obligations	212,926	212,481	0.21%
TOTAL EXPENSES	<u>8,443,505</u>	<u>8,116,947</u>	4.02%
Excess	<u>1,074,634</u>	<u>13,247</u>	8012.28%
INCREASE IN NET POSITION	<u>\$ 1,074,634</u>	<u>\$ 13,247</u>	8012.28%

Governmental Activities

The cost of all governmental activities this year was \$8,443,505.

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

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

	Total Cost of Services		Total Percentage Change	Net (Expense) Revenue		Total Percentage Change
	2021	2020	2021-2020	2021	2020	2021-2020
Instruction	\$ 4,936,002	\$ 5,049,156	-2.24%	\$ (3,098,642)	\$ (4,219,581)	-26.57%
Instruction-Related Service	591,032	594,406	-0.57%	(493,022)	(539,463)	-8.61%
Pupil Services	599,401	810,693	-26.06%	(74,403)	(268,533)	-72.29%
Ancillary Services	13,756	-	100.00%	(11,114)	-	100.00%
General Administration	671,310	669,043	0.34%	(640,473)	(594,746)	7.69%
Plant Services	1,408,877	769,230	83.15%	(758,351)	(719,951)	5.33%
Other Outgo	10,201	11,938	-14.55%	64,142	68,053	-5.75%
Interest on Long-Term Obligations	212,926	212,481	0.21%	(212,926)	(212,481)	0.21%
TOTAL	\$ 8,443,505	\$ 8,116,947	4.02%	\$ (5,224,789)	\$ (6,486,702)	-19.45%

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 \$5,845,169 an increase of \$1,225,067 from last year's ending fund balance of \$4,620,102.

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, 2021. 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, 2021, the District had invested \$20,267,748 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
	2021	2020	Change 2021-2020
Land	\$ 5,154	\$ 5,154	0.00%
Land Improvements	832,991	832,991	0.00%
Buildings and Improvements	17,797,084	17,797,084	0.00%
Equipment	1,519,899	935,921	62.40%
Work in Progress	112,620	9,820	1046.84%
Totals at Historical Cost	20,267,748	19,580,970	3.51%
Total Accumulated Depreciation	(6,216,946)	(5,711,955)	8.84%
NET CAPITAL ASSETS	\$ 14,050,802	\$ 13,869,015	1.31%

Long-Term Debt

At year end, the District had \$5,873,482 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
	2021	2020	Change 2021-2020
General Obligation Bonds	\$ 3,576,038	\$ 3,519,318	1.61%
Bond Premium	112,908	116,870	-3.39%
Capital Lease	1,112,100	1,158,800	-4.03%
Qualified Zone Academy Bond	1,064,260	1,135,626	-6.28%
Compensated Absences	8,176	13,045	-37.32%
TOTAL LONG-TERM DEBT	\$ 5,873,482	\$ 5,943,659	-1.18%

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 2021-22 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 2021-22 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



HANFORD | PORTERVILLE | TULARE | VISALIA

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Independent Auditors' Report

Board of Trustees
Tipton Elementary School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Tipton Elementary School District as of and for the year ended June 30, 2021, 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, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, Tipton Elementary School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* for the year ended June 30, 2021. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of 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, *2020-21 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 January 17, 2022, on our consideration of Tipton Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tipton Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tipton Elementary School District's internal control over financial reporting and compliance.

M. Deen and Company, LLP

Visalia, California
January 17, 2022

Basic Financial Statements

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 5,272,719
Cash on Hand and in Banks	62,716
Cash in Revolving Fund	2,800
Accounts Receivable	1,407,597
Stores Inventories	10,601
Capital Assets:	
Land	5,154
Land Improvements, Net	377,425
Buildings, Net	12,938,837
Equipment, Net	616,766
Work in Progress	112,620
Total Assets	<u>20,807,235</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	1,640,932
Deferred Outflows of Resources - OPEB	202,637
Total Deferred Outflows of Resources	<u>1,843,569</u>
LIABILITIES:	
Accounts Payable	788,677
Unearned Revenue	122,587
Noncurrent Liabilities:	
Net Pension Liability	6,975,833
Net other Postemployment Benefit Liability	666,931
Due within one year	124,804
Due in more than one year	5,748,678
Total Liabilities	<u>14,427,510</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	225,425
Deferred Inflows of Resources - OPEB	106,653
Total Deferred Inflows of Resources	<u>332,078</u>
NET POSITION:	
Net Investment in Capital Assets	8,576,942
Restricted For:	
Debt Service	415,760
Capital Projects	287,547
Legally Restricted Programs	526,067
Specific Programs	530,195
Unrestricted	(2,445,295)
Total Net Position	<u>\$ 7,891,216</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

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	\$ 4,936,002	\$ 4,489	\$ 1,475,787	\$ 357,084	\$ (3,098,642)
Instruction-Related Services	591,032	-	98,010	-	(493,022)
Pupil Services	599,401	2,312	522,686	-	(74,403)
Ancillary Services	13,756	856	1,786	-	(11,114)
General Administration	671,310	-	30,837	-	(640,473)
Plant Services	1,408,877	15,226	635,300	-	(758,351)
Other Outgo	10,201	14,000	60,343	-	64,142
Interest on Long-Term Obligations	212,926	-	-	-	(212,926)
Total Governmental Activities	<u>8,443,505</u>	<u>36,883</u>	<u>2,824,749</u>	<u>357,084</u>	<u>(5,224,789)</u>
Total Primary Government	<u>\$ 8,443,505</u>	<u>\$ 36,883</u>	<u>\$ 2,824,749</u>	<u>\$ 357,084</u>	<u>(5,224,789)</u>
General Revenues:					
LCFF Sources					5,989,658
State Revenues					111,463
Local Revenues					198,302
Total General Revenues					<u>6,299,423</u>
Change in Net Position					1,074,634
Net Position - Beginning					6,816,582
Net Position - Ending					<u>\$ 7,891,216</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 4,095,881	\$ 1,176,838	\$ 5,272,719
Cash on Hand and in Banks	-	62,716	62,716
Cash in Revolving Fund	2,500	300	2,800
Accounts Receivable	1,323,147	84,450	1,407,597
Due from Other Funds	1,577	-	1,577
Stores Inventories	-	10,601	10,601
Total Assets	<u>\$ 5,423,105</u>	<u>\$ 1,334,905</u>	<u>\$ 6,758,010</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 746,552	\$ 42,125	\$ 788,677
Due to Other Funds	-	1,577	1,577
Unearned Revenue	121,500	1,087	122,587
Total Liabilities	<u>868,052</u>	<u>44,789</u>	<u>912,841</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	2,500	300	2,800
Stores Inventories	-	10,601	10,601
Restricted Fund Balances	526,067	1,233,502	1,759,569
Committed Fund Balances	-	45,713	45,713
Unassigned:			
Reserve for Economic Uncertainty	286,160	-	286,160
Other Unassigned	3,740,326	-	3,740,326
Total Fund Balance	<u>4,555,053</u>	<u>1,290,116</u>	<u>5,845,169</u>
Total Liabilities and Fund Balances	<u>\$ 5,423,105</u>	<u>\$ 1,334,905</u>	<u>\$ 6,758,010</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, 2021

Total fund balances - governmental funds balance sheet	\$ 5,845,169
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	20,267,748
Accumulated depreciation	(6,216,946)
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	1,640,932
Deferred outflows of resources related to OPEB	202,637
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	(3,576,038)
Capital lease	(1,112,100)
Compensated absences	(8,176)
Net pension liability	(6,975,833)
Net other postemployment benefit liability	(666,931)
Qualified zone academy bonds (QZAB) payable	(1,064,260)
Deferred inflows of resources related to pensions	(225,425)
Deferred inflows of resources related to OPEB	(106,653)
Premiums are amortized over the life of the debt	(112,908)
Net position of governmental activities - Statement of Net Position	<u>\$ 7,891,216</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, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 3,366,935	\$ -	\$ 3,366,935
Education Protection Account Funds	1,828,099	-	1,828,099
Local Sources	794,624	-	794,624
Federal Revenue	1,315,453	465,752	1,781,205
Other State Revenue	865,883	438,308	1,304,191
Other Local Revenue	184,503	211,432	395,935
Total Revenues	<u>8,355,497</u>	<u>1,115,492</u>	<u>9,470,989</u>
Expenditures:			
Current:			
Instruction	4,532,964	-	4,532,964
Instruction - Related Services	552,536	-	552,536
Pupil Services	299,875	427,533	727,408
Ancillary Services	-	13,756	13,756
General Administration	626,273	-	626,273
Plant Services	784,771	33,501	818,272
Other Outgo	10,201	-	10,201
Capital Outlay	583,978	102,300	686,278
Debt Service:			
Principal	118,066	-	118,066
Interest	59,518	100,650	160,168
Total Expenditures	<u>7,568,182</u>	<u>677,740</u>	<u>8,245,922</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>787,315</u>	<u>437,752</u>	<u>1,225,067</u>
Net Change in Fund Balance	787,315	437,752	1,225,067
Fund Balance, July 1	3,767,738	852,364	4,620,102
Fund Balance, June 30	<u>\$ 4,555,053</u>	<u>\$ 1,290,116</u>	<u>\$ 5,845,169</u>

The accompanying notes are an integral part of this statement.

TIPTON ELEMENTARY SCHOOL DISTRICT
RECONCILIATION 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, 2021

Net change in fund balances - total governmental funds \$ 1,225,067

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	686,778
Depreciation expense	(504,991)

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

Repayment of capital lease	46,700
Repayment of qualified zone academy bonds (QZAB) payable	71,366
Payment on compensated absences	4,869

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	(56,720)
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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.

	(397,851)
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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.

	(4,546)
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Change in net position of governmental activities - Statement of Activities	\$ 1,074,634
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TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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. 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.

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 Student Activity Fund is used to account separately for local revenues that are restricted for student body activity and is used only for those expenditures as necessary for the operation of the school's student body.

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, 2021

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.

Measurement Focus, Basis of Accounting

Government-wide 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, 2021

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, 2021.

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, 2021

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) or legally required to remain intact (revolving cash).

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, 2021

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, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles

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 provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2021. The statements contained herein reflect the change in financial reporting and presentation.

The following is a summary of the upcoming GASB Statements that may have an impact on the District's future reporting:

In 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.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

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 (\$62,716 as of June 30, 2021) and in the revolving fund (\$2,800) are fully insured or collateralized.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

NOTE 3 - Cash and Investments (continued)

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2021, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	5,272,719
Cash on Hand and in Banks		62,716
Cash in Revolving Fund		2,800
Total	\$	<u>5,338,235</u>

Cash and investments as of June 30, 2021, consist of the following:

Cash in County Treasury	\$	5,272,719
Deposits with Financial Institutions		65,516
Total	\$	<u>5,338,235</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, 2021.

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, 2021.

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, 2021.

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, 2021.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 221,770	\$ 77,158	\$ 298,928
State Government:			
State Aid	1,016,379	-	1,016,379
Classified School Employee Summer Assistance Program	28,763	-	28,763
Lottery - Instructional Materials	18,513	-	18,513
Lottery	17,743	-	17,743
Child Nutrition Program	-	6,409	6,409
Total State Government	<u>1,081,398</u>	<u>6,409</u>	<u>1,087,807</u>
Other Local	19,979	883	20,862
Totals	<u>\$ 1,323,147</u>	<u>\$ 84,450</u>	<u>\$ 1,407,597</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 5 - Capital Assets

Capital asset activity for the year ended June 30, 2021, 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	9,820	102,800	-	112,620
Total capital assets not being depreciated	<u>14,974</u>	<u>102,800</u>	<u>-</u>	<u>117,774</u>
Capital assets being depreciated:				
Land improvements	832,991	-	-	832,991
Buildings and Improvements	16,723,342	-	-	16,723,342
Buildings under capital lease	1,073,742	-	-	1,073,742
Equipment	935,921	583,978	-	1,519,899
Total capital assets being depreciated	<u>19,565,996</u>	<u>583,978</u>	<u>-</u>	<u>20,149,974</u>
Less accumulated depreciation for:				
Land improvements	(427,676)	(27,890)	-	(455,566)
Buildings and Improvements	(4,396,684)	(413,244)	-	(4,809,928)
Buildings under capital lease	(26,844)	(21,475)	-	(48,319)
Equipment	(860,751)	(42,382)	-	(903,133)
Total accumulated depreciation	<u>(5,711,955)</u>	<u>(504,991)</u>	<u>-</u>	<u>(6,216,946)</u>
Total capital assets being depreciated, net	<u>13,854,041</u>	<u>78,987</u>	<u>-</u>	<u>13,933,028</u>
Governmental activities capital assets, net	<u>\$ 13,869,015</u>	<u>\$ 181,787</u>	<u>\$ -</u>	<u>\$ 14,050,802</u>

Depreciation was charged to functions as follows:

Instruction	\$ 389,598
Pupil Services	71,857
General Administration	15,838
Plant Services	27,698
Total	<u>\$ 504,991</u>

NOTE 6 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2021, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
General Fund	Other Governmental Funds	<u>\$ 1,577</u>	Indirect costs

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

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

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, 2021, 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	1,294,318	56,720	-	1,351,038	-
Bond Premium	116,870	-	3,962	112,908	3,962
Capital Lease	1,158,800	-	46,700	1,112,100	48,400
Compensated Absences *	13,045	-	4,869	8,176	-
Direct Borrowings:					
Qualified Zone Academy Bond Program	1,135,626	-	71,366	1,064,260	72,442
Total governmental activities	\$ 5,943,659	\$ 56,720	\$ 126,897	\$ 5,873,482	\$ 124,804

*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, 2021

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, 2021 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, 2021, is as follows:

Issue Date	Maturity Date	Interest Rate %	Original Issue	Bonds		Redeemed	Bonds Outstanding June 30, 2021
				Outstanding July 1, 2020	Accreted/ Issued		
2014	8/1/2049	4.00-5.00%	\$ 2,225,000	\$ 2,225,000	\$ -	\$ -	\$ 2,225,000
2014	8/1/2040	2.86-4.97%	1,072,500	1,294,318	56,720	-	1,351,038
2014	Bond Premium		134,699	116,870	-	3,962	112,908
Totals			\$ 3,432,199	\$ 3,636,188	\$ 56,720	\$ 3,962	\$ 3,688,946

The annual requirements to amortize General Obligation Bonds payable outstanding as of June 30, 2021, are as follows:

Current Interest, 2014 Bonds, Series A

Year Ending June 30,	Principal	Interest	Total	Bond Premium
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	-	100,650	100,650	3,962
2027-2031	-	503,250	503,250	19,809
2032-2036	-	503,250	503,250	19,809
2037-2041	-	503,250	503,250	19,809
2042-2046	1,165,000	363,375	1,528,375	19,809
2047-2050	1,060,000	82,000	1,142,000	13,862
Totals	\$ 2,225,000	\$ 2,458,375	\$ 4,683,375	\$ 112,908

Capital Appreciation, 2014 Bonds, Series A

Year Ending June 30,	Accreted Value of Obligation	Unaccreted Interest	Total Final Maturity
2022	\$ -	\$ -	\$ -
2023	57,497	2,503	60,000
2024	60,233	4,767	65,000
2025	62,466	7,534	70,000
2026	64,186	10,814	75,000
2027-2031	351,181	128,819	480,000
2032-2036	371,785	298,215	670,000
2037-2041	383,690	516,310	900,000
Totals	\$ 1,351,038	\$ 968,962	\$ 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, 2021

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>
2022	\$ -	\$ 100,650	\$ 100,650	\$ 3,962
2023	57,497	103,153	160,650	3,962
2024	60,233	105,417	165,650	3,962
2025	62,466	108,184	170,650	3,962
2026	64,186	111,464	175,650	3,962
2027-2031	351,181	632,069	983,250	19,809
2032-2036	371,785	801,465	1,173,250	19,809
2037-2041	383,690	1,019,560	1,403,250	19,809
2042-2046	1,165,000	363,375	1,528,375	19,809
2047-2050	1,060,000	82,000	1,142,000	13,862
Totals	\$ 3,576,038	\$ 3,427,337	\$ 7,003,375	\$ 112,908

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, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	55,800	33,135	88,935
2027-2031	311,200	133,583	444,783
2032-2036	372,200	72,503	444,703
2037-2038	168,600	9,286	177,886
Totals	\$ 1,112,100	\$ 400,018	\$ 1,512,118

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, 2021

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, 2021.

Future commitments for the QZAB payments as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	110,849	10,645	121,494
2027-2031	579,835	27,632	607,467
2032	60,407	339	60,746
Totals	\$ 1,064,260	\$ 94,193	\$ 1,158,453

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Bond Premium</u>
2022	\$ 120,842	\$ 156,800	\$ 277,642	\$ 3,962
2023	181,132	156,443	337,575	3,962
2024	186,877	155,769	342,646	3,962
2025	208,814	155,480	364,294	3,962
2026	230,835	155,244	386,079	3,962
2027-2031	1,242,216	793,284	2,035,500	19,809
2032-2036	804,392	874,307	1,678,699	19,809
2037-2041	552,290	1,028,846	1,581,136	19,809
2042-2046	1,165,000	363,375	1,528,375	19,809
2047-2050	1,060,000	82,000	1,142,000	13,862
Totals	\$ 5,752,398	\$ 3,921,548	\$ 9,673,946	\$ 112,908

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 8 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2021, 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	<u>2,500</u>	<u>10,901</u>	<u>13,401</u>
Restricted:			
Capital Projects	200,516	591	201,107
Lottery - Instructional Materials	124,527	-	124,527
Expanded Learning Opportunities Grants	143,818	-	143,818
Medi-Cal Billing Option	11,602	-	11,602
California Clean Energy Jobs Act	10,153	-	10,153
Other Educational Purposes	27,707	-	27,707
Classified School Employee Professional Development Block Grant	4,219	-	4,219
SB 117 COVID-19 LEA Response Funds	3,525	-	3,525
Child Nutrition Program	-	467,479	467,479
Debt Service	-	415,760	415,760
Student Activity Funds	-	62,716	62,716
Developer Fees	-	32,106	32,106
State School Facilities Projects	-	254,850	254,850
Total Restricted	<u>526,067</u>	<u>1,233,502</u>	<u>1,759,569</u>
Committed:			
Deferred Maintenance	-	45,713	45,713
Total Committed	<u>-</u>	<u>45,713</u>	<u>45,713</u>
Unassigned:			
Reserve for Economic Uncertainty	286,160	-	286,160
Other Unassigned	3,740,326	-	3,740,326
Total Unassigned	<u>4,026,486</u>	<u>-</u>	<u>4,026,486</u>
Total Fund Balances	<u>\$ 4,555,053</u>	<u>\$ 1,290,116</u>	<u>\$ 5,845,169</u>

The government-wide statement of net position reports \$1,759,569 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, 2021

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, 2021

NOTE 10 - Pension Plans (continued)

The Plans' provisions and benefits in effect at June 30, 2021 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%	7.00%
Required Employer Contribution Rates	16.15%*	16.15%*	20.70%*	20.70%*
Required State Contribution Rates	10.328%**	10.328%**	-	-

* Final rate as reduced due to the amendment of Government Code Section 20825.2.

** 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, 2021, are presented above and the contributions to the pension plan from the District were \$387,441.

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, 2021, are presented above and the contributions to the pension plan from the District were \$235,933.

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 \$261,846 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$308,996. These on behalf payments meet the criteria of a special funding situation.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 - Pension Plans (continued)

California 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 to CalSTRS and \$904 million to CalPERS in 2018-19 to be allocated to future years 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. Additionally, passage of California Assembly Bill (AB) 84 revised certain provisions enacted by SB 90. AB 84 did not provide new supplemental contributions, rather, it repurposed SB 90 contributions that was originally intended to reduce employers' long-term liabilities, by further supplanting employer contributions through fiscal year 2021-22.

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

At June 30, 2021, 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	\$ 4,669,515	\$ 2,306,318	\$ 6,975,833
State's proportionate share of the net pension liability associated with the District	2,407,114	-	2,407,114
Total net pension liability	<u>\$ 7,076,629</u>	<u>\$ 2,306,318</u>	<u>\$ 9,382,947</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, 2020, 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, 2019, rolled forward to June 30, 2020 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 measurement date of June 30, 2020 to its proportionate share at measurement date June 30, 2019, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2020	0.00482%	0.00752%
Proportionate share at June 30, 2019	0.00460%	0.00747%
Change - increase (decrease)	<u>0.00022%</u>	<u>0.00005%</u>

For the year ended June 30, 2021, the District recognized pension expense of \$1,068,375 and revenue of \$261,846 for support provided by the State. At June 30, 2021, 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	\$ 114,386	\$ 123,449
Changes of assumptions	463,800	-
Net difference between projected and actual earnings on pension plan investments	158,931	-
Changes in proportion and differences between District contributions and proportionate share of contributions	280,441	101,976
District contributions subsequent to the measurement date	623,374	-
Totals	<u>\$ 1,640,932</u>	<u>\$ 225,425</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 10 - Pension Plans (continued)

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

\$623,374 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, 2022. 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>
2022	\$ 124,802
2023	168,058
2024	290,965
2025	143,374
2026	33,940
Thereafter	30,994
Total	<u>\$ 792,133</u>

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
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	7/1/2015-6/30/2018	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, 2015 through June 30, 2018 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-2019) 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, 2021

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	42%	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	15%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	6%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	10%	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, 2021

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	\$ 7,054,980	\$ 3,315,752
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 4,669,515	\$ 2,306,318
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 2,699,970	\$ 1,468,538

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

The CalPERS board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount.

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.

TIPTON ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2021

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

Employees Covered by Benefit Terms

At July 1, 2019, plan membership consisted of the following:

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>

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 \$45,590 to the plan for the year ended June 30, 2021.

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

The District's net OPEB liability of \$666,931 was measured as of June 30, 2020, 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.

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2020	\$ 702,447	\$ 93,995	\$ 608,452
Changes recognized for measurement period:			
Service cost	18,371	-	18,371
Interest	28,722	-	28,722
Differences between expected and actual experience	-	-	-
Changes of assumptions or other inputs	38,287	-	38,287
Benefit payments*	(27,043)	(27,043)	-
Contributions - employer	-	27,043	(27,043)
Net investment income	-	(50)	50
Trustee fees	-	(46)	46
Administrative expense	-	(46)	46
Net changes	<u>58,337</u>	<u>(142)</u>	<u>58,479</u>
Balances at June 30, 2021	<u>\$ 760,784</u>	<u>\$ 93,853</u>	<u>\$ 666,931</u>

* Amount includes implicit subsidy associated with benefits paid.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$50,134. At June 30, 2021, 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	\$ -	\$ 106,653
Changes of assumptions or other inputs	154,125	-
Net difference between projected and actual earnings on OPEB plan investments	2,922	-
District contributions subsequent to the measurement date	45,590	-
Totals	\$ 202,637	\$ 106,653

\$45,590 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, 2022. 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:

Year Ending June 30,	OPEB Expense
2022	\$ 8,683
2023	9,534
2024	9,903
2025	9,941
2026	8,787
Thereafter	3,546
Total	\$ 50,394

Actuarial Methods and Assumptions

The net OPEB liability for the year ended June 30, 2021 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, 2020
Actuarial Cost Method	Entry Age, Level Percent of Pay
Actuarial Assumptions:	
Investment Return Rate	6.00%
Discount Rate	3.52%
Inflation rate	3.00%
Projected Salary Increase	3.00%
Healthcare Cost Trend Rates	5.90% 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, 2021

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).

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
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, 2020, the annual money-weighted rate of return on investments, net of investment expense, was -0.11%. 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:

	<u>1% Decrease (2.52%)</u>	<u>Current Discount Rate (3.52%)</u>	<u>1% Increase (4.52%)</u>
Net OPEB Liability	\$ 743,221	\$ 666,931	\$ 597,617

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:

	<u>1% Decrease (4.90 for 2020 4.00% ultimate 3.00% at Medicare ages)</u>	<u>Current Healthcare Cost Trend Rate (5.90% for 2020, 5.00% ultimate, 4.00% at Medicare ages)</u>	<u>1% Increase (6.90 for 2020 6.00% ultimate 5.00% at Medicare ages)</u>
Net OPEB Liability	\$ 579,787	\$ 666,931	\$ 768,276

Summary of Changes of Benefits or Assumptions

As of the June 30, 2020 measurement date, the discount rate decreased from 4.06% to 3.52%.

There were no changes to benefit terms or assumptions and other inputs used for the June 30, 2020 measurement date.

TIPTON ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

NOTE 13 - Restatement

A restatement to prior year net position and fund balance within the Statement of Revenues, Expenditures and Changes in Fund Balances – Government Funds, respectively, in the amount of \$73,830, represents a reclassification as a result of the implementation of GASB Statement 84. The Student Activity Fund, previously reported as a fiduciary fund, was reclassified as a governmental fund. The component differences are as follows:

	<u>Governmental Activities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Net position/fund balance, as previously reported GASB Statement No. 84	\$ 6,742,752	\$ 778,534	\$ 4,546,272
Restated net position/fund balance, at July 1, 2020	<u>\$ 6,816,582</u>	<u>\$ 852,364</u>	<u>\$ 4,620,102</u>

Required Supplementary Information

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

TIPTON ELEMENTARY SCHOOL DISTRICT
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2021

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,161,353	\$ 3,366,935	\$ 3,366,935	\$ -
Education Protection Account Funds	626,464	1,828,099	1,828,099	-
Local Sources	715,503	794,624	794,624	-
Federal Revenue	529,768	1,315,453	1,315,453	-
Other State Revenue	497,408	865,883	865,883	-
Other Local Revenue	163,115	184,503	184,503	-
Total Revenues	<u>6,693,611</u>	<u>8,355,497</u>	<u>8,355,497</u>	<u>-</u>
Expenditures:				
Current:				
Certificated Salaries	2,422,094	2,433,529	2,433,529	-
Classified Salaries	1,037,911	1,120,902	1,120,902	-
Employee Benefits	1,943,602	1,949,716	1,949,716	-
Books And Supplies	711,829	517,641	485,972	31,669
Services And Other Operating Expenditures	811,532	811,489	806,300	5,189
Other Outgo	31,625	10,201	10,201	-
Direct Support/Indirect Costs	(9,116)	-	-	-
Capital Outlay	26,935	583,978	583,978	-
Debt Service:				
Principal	118,066	118,066	118,066	-
Interest	59,518	59,518	59,518	-
Total Expenditures	<u>7,153,996</u>	<u>7,605,040</u>	<u>7,568,182</u>	<u>36,858</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(460,385)</u>	<u>750,457</u>	<u>787,315</u>	<u>36,858</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(460,385)	750,457	787,315	36,858
Fund Balance, July 1	<u>3,767,738</u>	<u>3,767,738</u>	<u>3,767,738</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 3,307,353</u>	<u>\$ 4,518,195</u>	<u>\$ 4,555,053</u>	<u>\$ 36,858</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%
6/30/2020	0.00482%	\$ 4,669,515	\$ 2,407,114	\$ 7,076,629	\$ 2,803,614	166.55%	71.82%
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%
6/30/2020	0.00752%	\$ 2,306,318	\$ -	\$ 2,306,318	\$ 1,092,607	211.08%	70.00%

*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 seven 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)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	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%
6/30/2020	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

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
California State Teachers' Retirement System:					
6/30/2015	\$ 202,450	\$ 202,450	\$ -	\$ 2,279,842	8.88%
6/30/2016	\$ 252,784	\$ 252,784	\$ -	\$ 2,355,862	10.73%
6/30/2017	\$ 304,129	\$ 304,129	\$ -	\$ 2,417,557	12.58%
6/30/2018	\$ 545,469	\$ 545,469	\$ -	\$ 3,780,104	14.43%
6/30/2019	\$ 401,336	\$ 401,336	\$ -	\$ 2,465,209	16.28%
6/30/2020	\$ 479,418	\$ 479,418	\$ -	\$ 2,803,614	17.10%
6/30/2021	\$ 387,441	\$ 387,441	\$ -	\$ 2,399,015	16.15%
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%
6/30/2021	\$ 235,933	\$ 235,933	\$ -	\$ 1,139,773	20.700%

*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 seven 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)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	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%
6/30/2020	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	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Total OPEB liability:				
Service cost	\$ 18,343	\$ 18,893	\$ 17,725	\$ 18,371
Interest	33,839	36,224	31,617	28,722
Differences between expected and actual experience	-	-	(138,973)	-
Changes of assumptions or other inputs	-	164,624	15,360	38,287
Benefit payments	(12,485)	(12,366)	(40,489)	(27,043)
Net change in total OPEB liability	39,697	207,375	(114,760)	58,337
Total OPEB liability - beginning	570,135	609,832	817,207	702,447
Total OPEB liability - ending (a)	609,832	817,207	702,447	760,784
Plan Fiduciary Net Position				
Contributions - employer	12,485	12,366	40,489	27,043
Net investment income	8,724	6,834	5,588	(50)
Trustee fees	-	(42)	(45)	(46)
Administrative expense	(75)	(42)	(44)	(46)
Benefit payments	(12,485)	(12,366)	(40,489)	(27,043)
Net change in plan fiduciary net position	8,649	6,750	5,499	(142)
Plan fiduciary net position - beginning	73,097	81,746	88,496	93,995
Plan fiduciary net position - ending (b)	81,746	88,496	93,995	93,853
Net OPEB liability - ending (a)-(b)	\$ 528,086	\$ 728,711	\$ 608,452	\$ 666,931
Plan fiduciary net position as a percentage of the total OPEB liability	13.40%	10.83%	13.38%	12.34%
Covered-employee payroll	\$ 3,547,118	\$ 3,464,042	\$ 3,420,768	\$ 3,535,455
Net OPEB liability as a percentage of covered-employee payroll	14.89%	21.04%	17.79%	18.86%

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

Notes to the Schedule

The actuarial methods and assumptions used to calculate the net OPEB liability are described in Note 11 to the financial statements.

Change of Assumptions

There were no changes in actuarial methods or assumptions used for the June 30, 2020 measurement date. 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, 2020 measurement date, the discount rate decreased from 4.06% to 3.52%.

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, 2021

	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	\$ 438,115	\$ 415,760	\$ 322,963	\$ 1,176,838
Cash on Hand and in Banks	62,716	-	-	62,716
Cash in Revolving Fund	300	-	-	300
Accounts Receivable	83,566	-	884	84,450
Stores Inventories	10,601	-	-	10,601
Total Assets	<u>\$ 595,298</u>	<u>\$ 415,760</u>	<u>\$ 323,847</u>	<u>\$ 1,334,905</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 5,825	\$ -	\$ 36,300	\$ 42,125
Due to Other Funds	1,577	-	-	1,577
Unearned Revenue	1,087	-	-	1,087
Total Liabilities	<u>8,489</u>	<u>-</u>	<u>36,300</u>	<u>44,789</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	300	-	-	300
Stores Inventories	10,601	-	-	10,601
Restricted Fund Balances	530,195	415,760	287,547	1,233,502
Committed Fund Balances	45,713	-	-	45,713
Total Fund Balance	<u>586,809</u>	<u>415,760</u>	<u>287,547</u>	<u>1,290,116</u>
Total Liabilities and Fund Balances	<u>\$ 595,298</u>	<u>\$ 415,760</u>	<u>\$ 323,847</u>	<u>\$ 1,334,905</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Federal Revenue	\$ 465,752	\$ -	\$ -	\$ 465,752
Other State Revenue	86,134	341	351,833	438,308
Other Local Revenue	7,451	174,813	29,168	211,432
Total Revenues	<u>559,337</u>	<u>175,154</u>	<u>381,001</u>	<u>1,115,492</u>
Expenditures:				
Current:				
Pupil Services	427,533	-	-	427,533
Ancillary Services	13,756	-	-	13,756
Plant Services	32,786	-	715	33,501
Capital Outlay	-	-	102,300	102,300
Debt Service:				
Interest	-	100,650	-	100,650
Total Expenditures	<u>474,075</u>	<u>100,650</u>	<u>103,015</u>	<u>677,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>85,262</u>	<u>74,504</u>	<u>277,986</u>	<u>437,752</u>
Net Change in Fund Balance	85,262	74,504	277,986	437,752
Fund Balance, July 1	501,547	341,256	9,561	852,364
Fund Balance, June 30	<u>\$ 586,809</u>	<u>\$ 415,760</u>	<u>\$ 287,547</u>	<u>\$ 1,290,116</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021

	Student Activity Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS:				
Cash in County Treasury	\$ -	\$ 392,402	\$ 45,713	\$ 438,115
Cash on Hand and in Banks	62,716	-	-	62,716
Cash in Revolving Fund	-	300	-	300
Accounts Receivable	-	83,566	-	83,566
Stores Inventories	-	10,601	-	10,601
Total Assets	\$ 62,716	\$ 486,869	\$ 45,713	\$ 595,298
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ -	\$ 5,825	\$ -	\$ 5,825
Due to Other Funds	-	1,577	-	1,577
Unearned Revenue	-	1,087	-	1,087
Total Liabilities	-	8,489	-	8,489
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	-	300	-	300
Stores Inventories	-	10,601	-	10,601
Restricted Fund Balances	62,716	467,479	-	530,195
Committed Fund Balances	-	-	45,713	45,713
Total Fund Balance	62,716	478,380	45,713	586,809
Total Liabilities and Fund Balances	\$ 62,716	\$ 486,869	\$ 45,713	\$ 595,298

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TIPTON ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Student Activity Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
Federal Revenue	\$ -	\$ 465,752	\$ -	\$ 465,752
Other State Revenue	-	86,134	-	86,134
Other Local Revenue	2,642	5,129	(320)	7,451
Total Revenues	<u>2,642</u>	<u>557,015</u>	<u>(320)</u>	<u>559,337</u>
Expenditures:				
Current:				
Pupil Services	-	427,533	-	427,533
Ancillary Services	13,756	-	-	13,756
Plant Services	-	14,890	17,896	32,786
Total Expenditures	<u>13,756</u>	<u>442,423</u>	<u>17,896</u>	<u>474,075</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,114)</u>	<u>114,592</u>	<u>(18,216)</u>	<u>85,262</u>
Net Change in Fund Balance	(11,114)	114,592	(18,216)	85,262
Fund Balance, July 1	73,830	363,788	63,929	501,547
Fund Balance, June 30	<u>\$ 62,716</u>	<u>\$ 478,380</u>	<u>\$ 45,713</u>	<u>\$ 586,809</u>

TIPTON ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2021

	<u>Building Fund</u>	<u>Capital Facilities Fund</u>
ASSETS:		
Cash in County Treasury	\$ 591	\$ 31,222
Accounts Receivable	-	884
Total Assets	<u>\$ 591</u>	<u>\$ 32,106</u>
 LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
 Fund Balance:		
Restricted Fund Balances	591	32,106
Total Fund Balance	<u>591</u>	<u>32,106</u>
 Total Liabilities and Fund Balances	<u>\$ 591</u>	<u>\$ 32,106</u>

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 11	\$ 291,139	\$ 322,963
-	-	884
<u>\$ 11</u>	<u>\$ 291,139</u>	<u>\$ 323,847</u>
<u>\$ -</u>	<u>\$ 36,300</u>	<u>\$ 36,300</u>
-	36,300	36,300
<u>11</u>	<u>254,839</u>	<u>287,547</u>
<u>11</u>	<u>254,839</u>	<u>287,547</u>
<u>\$ 11</u>	<u>\$ 291,139</u>	<u>\$ 323,847</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, 2021

	<u>Building Fund</u>	<u>Capital Facilities Fund</u>
Revenues:		
Other State Revenue	\$ -	\$ -
Other Local Revenue	(1)	23,922
Total Revenues	<u>(4)</u>	<u>23,922</u>
Expenditures:		
Current:		
Plant Services	-	-
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4)</u>	<u>23,922</u>
Net Change in Fund Balance	(4)	23,922
Fund Balance, July 1	595	8,184
Fund Balance, June 30	<u>\$ 591</u>	<u>\$ 32,106</u>

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ -	\$ 351,833	\$ 351,833
<u>3</u>	<u>5,247</u>	<u>29,168</u>
<u>3</u>	<u>357,080</u>	<u>381,001</u>
215	500	715
<u>215</u>	<u>102,300</u>	<u>102,300</u>
<u>215</u>	<u>102,800</u>	<u>103,015</u>
(212)	254,280	277,986
<u>(212)</u>	<u>254,280</u>	<u>277,986</u>
223	559	9,561
<u>11</u>	<u>254,839</u>	<u>287,547</u>
\$	\$	\$

TIPTON ELEMENTARY SCHOOL DISTRICT
LOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2021

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 12/2024
Fernando Cunha	Member	Four year term expires 12/2024

Administration		
Name	Office	Tenure
Stacey Bettencourt	Superintendent	Four Years
Cassandra Cunha	Business Manager	One-Half Year

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

TABLE D-2

<u>Grade Level</u>	<u>Actual Number of Days Traditional Calendar</u>	<u>Credited Number of Days Traditional Calendar</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	180	0	180	Complied
Grade 1	180	0	180	Complied
Grade 2	180	0	180	Complied
Grade 3	180	0	180	Complied
Grade 4	180	0	180	Complied
Grade 5	180	0	180	Complied
Grade 6	180	0	180	Complied
Grade 7	180	0	180	Complied
Grade 8	180	0	180	Complied

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 Section 46200.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2021

TABLE D-3

General Fund	Budget 2022 (see note 1)	2021	2020	2019
Revenues and other financial sources	\$ 7,704,906	\$ 8,355,497	\$ 7,340,632	\$ 7,645,815
Expenditures	8,660,026	7,568,182	6,737,289	7,003,608
Other uses and transfers out	-	-	-	319,674
Total outgo	8,660,026	7,568,182	6,737,289	7,323,282
Change in fund balance (deficit)	(955,120)	787,315	603,343	322,533
Ending fund balance	\$ 3,599,933	\$ 4,555,053	\$ 3,767,738	\$ 3,164,395
Available reserves (see note 2)	\$ 3,211,047	\$ 4,026,486	\$ 3,152,379	\$ 2,779,190
Available reserves as a percentage of total outgo	37.1%	53.2%	46.8%	38.0%
Total long-term debt (see note 3)	\$ 13,391,442	\$ 13,516,246	\$ 12,882,061	\$ 13,115,722
Average daily attendance at P-2	515	521	521	525

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 \$1,390,658 (43.95%) over the past two years. The fiscal year 2021-22 budget projects a decrease of \$955,120 (20.97%). 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 the past three years, but projects a deficit during the 2021-22 fiscal year. Total long-term debt has increased by \$400,524 the past two years.

Average daily attendance has decreased by four over the past two years. A decrease of six ADA is expected during the fiscal year 2021-22.

NOTES:

- (1) Budget 2022 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, 2021

TABLE D-4

	Student Body Fund
June 30, 2021, annual financial and budget report fund balances	<u>\$ 43,084</u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash on Hand and in Banks understatement	<u>19,632</u>
June 30, 2021, audited financial statement fund balances	<u><u>\$ 62,716</u></u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2021

TABLE D-5

<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, 2021

TABLE D-6

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	\$ 167,975
Child Nutrition: School Programs (School Lunch)	10.555	13524	271,015
Food Distribution Commodities	10.555	13524	26,761
Total CFDA 10.555			<u>297,776</u>
Total U.S. Department of Agriculture			<u>465,751</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed Through California Department of Education:			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	196,603
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	140,955
Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	11,960
Total CFDA 84.425			<u>349,518</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	282,388
ESEA (ESSA): Title III, Immigrant Student Program	84.365	15146	6,873
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	41,949
Total CFDA 84.365			<u>48,822</u>
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	18,469
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	59,253
Total U.S. Department of Education			<u>758,450</u>
<u>U.S. DEPARTMENT OF TREASURY</u>			
Passed Through California Department of Education:			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	485,809
Total U.S. Department of Treasury			<u>485,809</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$1,710,010</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, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tipton Elementary School District under programs of the federal government for the year ended June 30, 2021. 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* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate.

Note 4 - Subrecipients

Of the federal expenditures presented in the Schedule, the District had no subrecipients that were provided federal awards.

Other Independent Auditors' Reports



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CERTIFIED PUBLIC ACCOUNTANTS

**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, 2021, 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 January 17, 2022.

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 January 17, 2022.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

M. Deen and Company, LLP

Visalia, California
January 17, 2022



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

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 each of Tipton Elementary School District's major federal programs for the year ended June 30, 2021. Tipton Elementary School District's major federal programs are 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 each of Tipton Elementary School District's major federal programs 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 each 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 each of its major federal programs for the year ended June 30, 2021.

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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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tipton Elementary School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

M. Dressel and Company, LLP

Visalia, California
January 17, 2022



M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on State Compliance

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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 *2020-21 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, 2021.

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, *2020-21 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, *2020-21 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:	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes

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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
K-3 Grade Span Adjustment	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	No (See Below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

CHARTER SCHOOLS:

Independent Study-Course Based	N/A
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	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 District of Choice since the District did not elect to operate as a district of choice.

We did not perform testing for California Clean Energy Jobs Act since the District did not have expenditures and there was no submission of a final project completion report from this source during the current fiscal year.

Opinion on State Compliance

In our opinion, Tipton Elementary School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Other Matters

Other Information

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which is required to be reported in accordance with the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

Tipton Elementary School District's Response to the Finding

Tipton Elementary School District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Tipton Elementary School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2020-21 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.

McDermott Company, LLP

Visalia, California
January 17, 2022

Findings and Recommendations Section

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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>
84.425C & 84.425D	Education Stability Fund
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

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

TIPTON ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Type of auditors' report issued on compliance
for state programs:

Unmodified

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

FINDING 2021-001

61000

STATE COMPLIANCE – CLASSROOM TEACHER SALARIES

Criteria

Education Code Section 41372 requires that the payment of classroom teacher salaries and benefits meet or exceed 60% (for elementary) of total expenditures of the District.

Condition

The District only spent 58.89% of their current expense of education (\$6,362,682) on classroom teachers' salaries and benefits (\$3,746,821), which is below the required level.

Questioned Costs

Not Applicable

Proper Perspective

The finding is systemic to the entire District.

Effect

The deficiency amount was determined to be \$70,625; therefore, the District is out of compliance with Education Code Section 41372. The District has filed an application for exemption from required expenditures for classroom teachers' salaries with the Tulare County Office of Education.

Cause

Teachers' salaries and benefits were not increased to meet this requirement because the teachers' salaries and benefits are already in excess of those paid by other comparable school districts.

Recommendation

We recommend the District continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.

Corrective Action Plan

The exemption has been filed and approved by the County Office.



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

ELAINE D. HOPPER, CPA, CFE

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MANNY GONZALEZ, CPA

KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

Board of Trustees
Tipton Elementary School District

We have completed our audit of Tipton Elementary School District for the year ended June 30, 2021. The following items came to our attention which we are providing for your consideration:

Stores Inventory

The District did not adjust stores inventory in the general ledger to the actual inventory count at year end. We recommend the District adjust this account at year end once the physical inventory count has been taken to properly reflect the account balance in the general ledger.

Student Body Cash Receipts

During our testing of student body fundraisers, we noted that one fundraiser lacked proper documentation to track potential revenue. We recommend the site track any book sales and they use the District's standardized potential revenue form. We also recommend the District enforce the use of the standardized potential revenue forms.

GASB Statement No. 87, Leases Implementation

The District will be required to implement GASB Statement No. 87, *Leases* for the fiscal year ending June 30, 2022. We recommend the District become familiar with the new standard and start gathering and evaluating current leases and contracts in preparation for proper reporting in their June 30, 2022 financial statements.

Prior Year Issue

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 recommended 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. There were no reporting requirements in the current year. This recommendation has not been repeated.

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 2022 and beyond.

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

January 17, 2022

TIPTON ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no prior year findings.		

6. INFORMATION: (Verbal Reports & Presentations)

6.3 P-1 Attendance Report

TIPTON ELEMENTARY SCHOOL DISTRICT
P-1 WORKSHEET 2021-2022
8/9/2021 thru 12/17/2021
5 ATTENDANCE REPORTS

DAYS OF
ATTENDANCE

TOTALS

	20	18	18	12	15	83				
GRADE	REPORT 1	REPORT 2	REPORT 3	REPORT 4	REPORT 5	Apportionment	Total/Total # of Days	ADA	ADA+InStdy	
TK	283	243	229	150	194	1099	13.24	206.86		
KINDERGARTEN	710	705	720	515	611	3261	39.29	0.00	206.86	
INDEP.STUDY ST	91	0	0	0	0	91	1.10			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			
1ST GRADE	986	949	980	621	788	4324	52.10			
INDEP.STUDY ST	20	14	0	9	0	43	0.52			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			
2ND GRADE	695	735	738	478	596	3242	39.06			
INDEP.STUDY ST	76	8	9	0	0	93	1.12			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			
3RD GRADE	1135	1076	1119	730	884	4944	59.57			
INDEP.STUDY ST	56	10	6	0	0	72	0.87			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			
4TH GRADE	1009	937	980	630	777	4333	52.20	160.78		162.10
INDEP.STUDY ST	5	0	0	0	0	5	0.06	1.31		
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			
5TH GRADE	925	882	959	623	764	4153	50.04			
INDEP.STUDY ST	35	4	0	0	0	39	0.47			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	20	18	1	0	0	39	0.47			
6TH GRADE	1038	919	1045	723	881	4606	55.49			
INDEP.STUDY ST	98	109	2	0	0	209	2.52			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	20	18	18	12	2	70	0.84			
7TH GRADE	1262	1130	1268	816	1015	5491	66.16	122.42		122.42
INDEP.STUDY ST	76	70	0	0	0	146	1.76	0.00		
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			
8TH GRADE	980	904	1014	644	850	4392	52.92			
INDEP.STUDY ST	63	60	7	2	0	132	1.59			
PROGRAM H	0	0	0	0	0	0	0.00			
INDEP.STUDY LT	0	0	0	0	0	0	0.00			

TOTAL 9583 8791 9085 5953 7362 TOTAL DAYS 40784 491.37

ADA 490.06 ADA+InStdy 491.37 491.37

They are not asking for cumulative count this year...
NEW STUDENTS* 0 0 0 0 0 0 TOTAL 0

TOTALS
First Day Count New St. Ct. 0
DAY 1**
KIND.
TOTALS 0 0 0 1st-8th enrollment

*DO NOT COUNT INDEPENDENT STUDY ADDS.
**RUN POPULATION REPORT FOR FIRST DAY OF SCHOOL.
MINUS KINDERGARTEN STUDENTS, REPORT ONLY 1ST-8TH ENROLLMENT

Principal Apportionment Data Collection (PADC)

Processing Cycle: 2021-22 P-1, Reporting Period: 2021-22 P-1

Home / Data Entry / School District / Tipton Elementary / Attendance School District

Attendance School District

Record Information



Entity Information

County: Tulare
District: Tipton Elementary
CDS Code: 54 72215 0000000
Data ID: 4984700A

Details

Last Saved By: [ccunha](#)
Last Saved Date: 1/12/2022 7:07:49 PM
Last Validation By: [ccunha](#)
Last Validation Date: 1/12/2022 7:08:33 PM

Validation Information

Number of Records: 1
Number of Errors: 0
Number of Warnings: 0
Passed Data Validation: Yes

Certification Information

School District: [ccunha](#) - 1/12/2022 7:08:56 PM
County Office of Education: None

Regular ADA

Data ID	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
4984700A					
Regular ADA Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)	206.86	162.1	122.42	0	491.38
Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)	0	0	0	0	0
Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0	0	0	0	0
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	0	0	0	0	0
Community Day School [EC 48660] (Divisor 70/135/180)	0	0	0	0	0
ADA Totals (Sum of A-1 through A-5)	206.86	162.1	122.42	0	491.38

Other

Other

Full-Time Traditional Independent Study ADA, pursuant to EC 51747, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-1	0	1.31	0	0	1.31
-----	---	------	---	---	------

Full-Time Traditional Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-2	0	0	0	0	0
-----	---	---	---	---	---

Course Based Independent Study ADA, pursuant to EC 51749.5, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-3	0	0	0	0	0
-----	---	---	---	---	---

Course Based Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens

B-4	0	0	0	0	0
-----	---	---	---	---	---

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1 through A-5, TK/K-3 Column, First Year ADA Only)

B-5	13.24				13.24
-----	-------	--	--	--	-------

ADA for Students in Continuation Education included in Section A (Line A-1, Grades 9-12 Column)

B-6				0	0
-----	--	--	--	---	---

ADA for Students in Opportunity Classes included in Section A (Line A-1, Total Column)

B-7					0
-----	--	--	--	--	---

Prior Year ADA Adjustments

Prior Year ADA Adjustment (P-1 and P-2 only)

Prior Year P-2 ADA for pupils attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year [EC 42238.051 (a)(2)(B)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

ADA Totals (C-1 + C-2)

Prior Year P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year [EC 42238.051 (a)(2)(C)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

ADA Totals (C-4 + C-5)

Prior Year P-2 ADA attributable to district resident pupils attending a non-charter school [EC 42238.052].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)

ADA Totals (C-7 + C-8)

Gain or Loss of ADA due to a Reorganization or Transfer of Territory [EC 42238.05 (a)(3)]. If the ADA adjustment is a loss, report the loss as a negative number in Line C-10 or C-11.

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
C-1	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-2	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-3	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-4	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-5	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-6	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-7	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-8	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-9	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-10	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

C-11	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C-12	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

ADA Totals (C-10 + C-11)

Notes

6. INFORMATION: (Verbal Reports & Presentations)

6.4 2021-2022 Local Control Accountability Plan (LCAP) Actions and Services Mid-Year Report

2021-22 Local Control Accountability Plan (LCAP) Actions & Services Mid-Year Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Tipton Elementary School District	Cherie Solian Principal	csolian@tipton.k12.ca.us (559)752-4213

Goal 1

Improve student achievement in English Language Arts, Math and increased academic achievement for all English Learners.

Rationale

Our commitment to each child is to provide an educational experience that promotes their academic progress in distance from standard. After reviewing the results of the fall 2019 California Dashboard and our local assessments our students are still below standard. The data show that there is a difference in distance from standard for students overall and English learners. English learners have a larger distance from standard in both English Language Arts and math. TESD will strive to make sure that all students will be able to demonstrate the knowledge and skill necessary for students to be on track for college and career readiness at their grade level. Therefore, this goal is in the commitment to having all students reach Standard Met.

Expected Annual Measurable Objectives for Goal 1

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	California Assessment of Student Performance and Progress (CAASPP) System - ELA	2018-2019 -14.9 points from standard 2018-2019 EL Students -23.3 points from standard	Data not available	<ul style="list-style-type: none"> • 6.5 from standard • 12.1 from standard for EL Students
	California Assessment of Student Performance and Progress (CAASPP) System - MATH	2018-2019 -42.8 points from standard 2018-2019 EL Students -47.6 points from standard	Data not available	<ul style="list-style-type: none"> • 28.4 from standard • 31.6 from standard for EL Students
	STAR Reading	2019-2020 school year 33.08% of students in 2nd-8th grade measured at or above reading	34% of students measure at or above reading proficiency as measured by the STAR reading test	42% of students measure at or above reading proficiency as measured by the STAR reading test

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
		proficiency as measured by the STAR reading test.		
	STAR Math	2019- 2020 school year 24% of students in 2nd - 8th grade measured at or above level as measured by the STAR Math test.	43% of students in 2nd - 8th grade measure at or above level as measured by the STAR Math test	30% of students in 2nd - 8th grade measure at or above level as measured by the STAR Math test
	Local Math Benchmark	Baseline will be established using 2021-2022 data.	Data not available	Percent of students at or above level as measured by local math benchmark will increase by 6% of the overall baseline.
	Developmental Reading Assessment (DRA)	During the 2018-2019 school year 28% of K-5th grade students measured at or above proficiency in DRA.	At mid-year 2021-2022 school year 35.59% of 3-5 grade students measured at or above proficiency in DRA. K-5th grade students will be measured by the end of 2021-2022 school year.	34% of K-5th grade students measure at or above proficiency in DRA
	Local Writing Benchmarks	During the 2019- 2020 school year 35% of K-8 students met or exceeded the standard on the TESD mid year writing benchmark.	33.27% of K-8 students meet or exceeded the standard on the TESD mid year writing benchmark	37% of K-8 students meet or exceeded the standard on the TESD mid year writing benchmark
	Teacher Misassignment Rate	The teacher misassignment rate for the 2019-2020 school year is 3.8%.	The teacher misassignment rate is 3.6%	0% teacher misassignment rate
	Teacher attrition rate	The teacher attrition rate for the 2019-2020 school year is 7.4%.	0% teacher attrition rate	0% teacher attrition rate
	Student access to standards aligned materials	During the 2019-2020 school year 100% of students have access to standards aligned materials.	100% of students have access to standards aligned materials	100% of students have access to standards aligned materials
	Implementation of academic content/performance standards	During the 2019-2020 year through examination was done and archiving of lesson plans to maintain 100% implementation	Through the examination and archiving of lesson plans to maintain 100% implementation	Through the examination and archiving of lesson plans to maintain 100% implementation

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
		of all academic content/performance standards.	of all academic content/performance standards.	of all academic content/performance standards.
	Pupil access and enrollment in a broad range of study, including both unduplicated and special needs students	During 2019 - 2020 100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.	100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.	100% of unduplicated and special needs students were enrolled in a broad range of study. This is confirmed through the examination of all lesson plans.
	School Facility Good Repair Status Report (FIT)	During the 2019-2020 year we maintained a Good rating on the FIT report.	During the 2021-2022 year we maintained a Good rating on the FIT report.	Maintain a Good or Exemplary rating on the FIT report.
	Evaluation and report on number and types of programs and services developed and provided to unduplicated pupils as well as individuals with exceptional needs.	2019-2020 100% of unduplicated pupils and students with exceptional needs were provided access to a large variety of programs in order to support their growth and achievement.	100% of programs available offered to unduplicated pupils as well as individuals with exceptional needs.	100% of programs available offered to unduplicated pupils as well as individuals with exceptional needs.
	Fully Credentialed in the the subject area and for pupils they are teaching.	The baseline for fully credentialed teacher rate for 2019-2020 is 96%.	96% fully credentialed	100% fully credentialed
	EL Reclassification Rate	2019-2020 18.6% of EL students were reclassified.	2020-2021 14.4 % of EL students were reclassified.	33% of EL students reclassified
	CA School Dashboard EL Learner Indicator	35.5% of our EL students are making progress towards English language proficiency. The performance level is low.	Data not available	45.4% Performance level medium.
	Implementation of ELD standards, programs, and services	100% of students are receiving instruction aligned to the ELD standards.	100% of students are receiving instruction aligned to the ELD standards	100% of students are receiving instruction aligned to the ELD standards
	The percentage of ELs who make progress toward English proficiency on ELPAC.	The 2018-2019 ELPAC 11.1% maintained ELPI Level 4 28% maintained ELPI levels 1, 2L,2H,3L, 3H 36.3% decreased at least 1 ELPI level	Data not available	17.1% will maintain ELPI Level 4 22% will maintain ELPI levels 1, 2L, 2H, 3L, 3H 30.3% will decrease at least 1 ELPI level

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24

Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.1	Instructional Aides Provide small group intervention support with instructional aides in ELA to all students including English Learners, Foster Youth, and Low Income Students. (LCFF/Title I & III)	On going	Yes	LCFF 199,424 Federal 135,000		\$334,424.00	155,172.38
1.2	Technology and Resources Provide students with access to technology and resources for student research and learning in English Language Arts and Math through the purchase and replacement of technology devices, infrastructure upgrades, and an in house technology support technician and support staff. Provide all English Language Learner students with access to technology and resources for student research and learning. (LCFF and Title IV)	On going	Yes	LCFF 67,891	LCFF 141,296 Federal 18,030	\$227,217.00	69,368.11
1.3	ELA/Math Materials: Books and Supplies Provide all students and EL students with ancillary English Language Arts	On going	Yes		LCFF 40,000 Federal 6,150.82	\$46,150.82	15,259.51

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	(ELA) materials including leveled books, news magazines, and student workbooks. Provide all students and students with special needs with ancillary math materials including manipulatives and supplemental workbooks. (LCFF & Title III)						
1.4	Awards/Incentives Provide students with incentives and awards to recognize and encourage increased achievement in language proficiency, ELA and math. (LCFF)	On going	Yes		LCFF 15,000	\$15,000.00	2,095.75
1.5	Librarian Provide a full time librarian to increase student access to books, technology, and support teachers with the implementation of the English Language Arts California State Standards (CSS). (LCFF)	On going	Yes	LCFF 75,113		\$75,113.00	37,864.22
1.6	Resource Teacher Provide a 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	On going	Yes	LCFF 95,798 Federal 33,535		\$129,333.00	67,564.69

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	intervention program throughout the school. To monitor student performance to ensure no student is left behind. To support and improve our community outreach. (LCFF/Title II & III)						
1.7	Field Trips Provide enrichment through educational and college readiness field trips and assemblies to broaden the scope of students' cultural experiences including students with special needs.	On going	Yes		LCFF 20,000	\$20,000.00	3,552.52
1.8	Science Curriculum Provide California State Content Standards based science curriculum to facilitate the development of oral language and academic vocabulary.	1 Year	Yes		LCFF 111,000	\$111,000.00	126,229.49
1.9	Salary Increase A salary increase was authorized for 2015-2016 school year and remains a continuing action through 2023-2024. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students.	On going	Yes	LCFF 110,000		\$110,000.00	0

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	The salary increase has reduced our teacher attrition rate, thus retaining highly qualified staff. The effectiveness of the action will be measured by the academic achievement metrics for this goal.						
1.10	Summer School Provide extended summer learning to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (ELO)	2 Years	No	Other State 50,288.50		\$50,288.50	0
1.11	Tutoring Tutoring services to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (Title I and ELO)	On going	No	Other State 75,000 Federal 9,000		\$84,000.00	22,507.80
1.12	Professional Development ELD and Math support with Tulare County Office of Education Consultant (Title I, II & ELO)	On going	No		Other State 17,000 Federal 39,251.54	\$56,251.54	0

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
1.13	Web-Based Programs Web-based programs to address improving achievement of disadvantaged (Title I)	On going	No		Federal 37,199.71	\$37,199.71	0
1.14	Materials Materials and Supplies (Title I) Instructional materials to assist in the classroom for supplemental activities.	On going	No		Federal 28,067.93	\$28,067.93	202.19
1.15	Library Books and Materials Improve and increase library selections for all students	On going	Yes	LCFF 15,000		\$15,000.00	6,157.43
1.16	MTSS Coach Improve multi-tiered system of supports for student by building understanding in teachers. Coach will provide one to one teacher support.	2 years	Yes		LCFF 75,512	\$75,512.00	0

Goal 2

Improving school climate while increasing pupil attendance and decreasing chronic absenteeism.

Rationale

Chronic absenteeism in 2018-2019 was at 3.1% and had decreased by 3.4%. English learners had an overall chronic absenteeism rate of 2.6% and had a decrease by 1.3%. It is important to keep attendance percentage as high as possible. Chronic absenteeism not only impact academic achievement, it also impacts student attitude and behavior. As TESD keeps the focus on learning recovery, it is vital to lower chronic absenteeism and increase attendance.

Expected Annual Measurable Objectives for Goal 2

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	Attendance rate	2019-2020 96% K-8 attendance rate.	92% K-8 attendance	97% K-8 attendance
	Chronic absentee rate	2018-2019 chronic absentee rate is 3.1%	Data not available	2.6% chronic absentee rate
	Pupil suspension rate	2018-2019 suspension rate was 1.5%	Mid-year 2021-2022 suspension rate was 1.87%	1.2% suspension rate
	Pupil expulsion rate	2018-2019 Less than 1%	less than 1%	less than 1%
	Middle school dropout rate	2019-2020: 0 students	0 students	0 students
	California Healthy Kids Survey	The California Healthy Kids Survey was administered during 2019-2020 school year for 5th and 7th grade students as well as staff members. 73% of 5th graders and 89% of 8th graders completed the survey. 0% of staff completed the survey.	Data not available. Survey will be given to students on December 6, 2021. Staff will have from December 6 - 17 to complete the voluntary survey.	95% of 5th and 7th grade students and staff participate in the California Healthy Kids Survey every other year.
	Local LCAP parent and employee survey	2019-2020 A Local LCAP survey was given to all parents, students and staff. Students in 5th - 8th grade took the LCAP survey. 28 parents responded to the survey. 162 students responded to the survey Baseline for employee's survey will be established in 2021-2022.	Data not available	To have 60 parents, 180 students and 30 employees participate in the survey to provide feedback on the LCAP.
	Parent Safety and Connectedness Survey	Baseline will be established in 2021-2022.	93.1% of parent feel safe and connected at school.	To have 80% of parents that feel safe and connected at school.

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	Staff Safety and Connectedness Survey	Baseline will be established in 2021-2022.	67% of staff feel safe and connected at school.	To have 80% of staff that feel safe and connected at school.

Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.1	Awards and Incentives Provide students with incentives and awards to recognize and encourage increased attendance.	On going	Yes		LCFF 5,000	\$5,000.00	844.40
2.2	Psychologist Provide additional School Psychologist hours to assist with increasing student attendance and decreasing the chronic absentee rate and truancy rate. To assist with establishing a positive school climate, parent outreach and implementation of the SARB process. (LCFF and ELO)	On going	Yes	LCFF 21,240 Other State 42,140		\$63,380.00	0
2.3	Social Worker Provide a social worker to assist with parent outreach and establishing a positive school climate and increase our capacity for family outreach and student support. The social worker will work to increase attendance and decrease the chronically absent. The social worker will help with the implementation of the SARB process. (LCFF & Title I)	On going	Yes	LCFF 6,312 Federal 27,000		\$33,312.00	7,999.73

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
2.4	LVN Provide an LVN to assist with student health issues and family outreach.	On going	Yes	LCFF 40,716		\$40,716.00	8,117.07
2.5	RN Provide additional days for RN to assist with student health issues and family outreach.	On going	Yes	LCFF 9,798		\$9,798.00	2,458.00
2.6	BHS mental health professional Provide supportive services include staff and parent trainings, brief mental health support, interim mental health support, crisis support, SARB support, school staff/classroom support, family outreach, community linkage and support for student groups that help with social skills, anger management, friendship/anti-bullying, social emotional learning, girls circle and mindfulness. (ELO)	1 Year	No	Other State 15,000		\$15,000.00	0
2.7	Special Friends Aide Provide additional counseling support for TK-3 students to assist with increasing attendance, decreasing chronic absenteeism, and	On going	No	Federal 9,000		\$9,000.00	3,804.28

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	developing a positive school climate. (Title I)						
2.8	Parent Liaison Our parent liaison serves to meet with and collaborate with the community to identify needs. The liaison will seek to connect families with services to support and enrich the lives of our students. She serves as a liaison between teachers, parents, students, support staff and the community regarding educational programs, services and various student issues; assist in coordinating and arranging various programs and services to meet the needs of students. (Title 1)	On going	No	Federal 24,500		\$24,500.00	11,354.03

Goal 3

To improve the participation and increase learning opportunities for parents.

Rationale

Parents have expressed their desire to increase involvement in school decision making and participation in school events. TESD will respond to parents request for training in how to support their students in academic areas. Families have expressed that they would like to attend award presentations in person to celebrate their children's successes and achievements. Including parent voice and feedback is very important for TESD and families to continue to meet the needs of the Tipton community.

Expected Annual Measurable Objectives for Goal 3

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	Opportunities for parent involvement in district decision making.	2019-2020 - 4 Opportunities for parent involvement in district decision making	1 opportunity for parent involvement in district decision making	Provide at least 5 opportunities for parent involvement in district decision making
	Opportunities for parent education in school wide programs.	2019-2020 - 10 Opportunities for parent education in school wide programs	1 opportunity for parent involvement in district decision making.	Provide at least 15 opportunities for parent education in school wide programs
	Number of school sponsored parent events	2019-2020 - 4 sponsored parent events	2 sponsored parent events	Host a minimum of 6 school sponsored parent events
	Number of parents, including those of unduplicated pupils and special needs pupils, who attend parent conferences in order to receive and give input regarding their students' academic program and progress	2019-2020 98% Parent conference attendance rate	95% Parent conference rate	98.5% Parent conference attendance rate

Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
3.1	Parent Events Host Student/Parent events that help to create a positive school climate, increase capacity, and solicit community input.	On going	Yes		LCFF 5,000	\$5,000.00	525
3.2	Student Information/Parent Communication Provide parent access to real time student and school information through the Aeries Parent Portal including: attendance, grades, and school/parent communication. Use Blackboard connect for parent communication as	On going	Yes		LCFF 9,500	\$9,500.00	7,302.73

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	well as the school website where information is displayed and updated.						
3.3	School Marquee School Marquee to update students, families and the community on events happening at the school.	6 months	Yes		LCFF 60,000	\$60,000.00	0.00

Goal 4

To provide and equip a multipurpose room and improve school facilities which will assist with the implementation of a broad range of study, increase pupil achievement, and help facilitate parental involvement.

Rationale

Providing a broad range of study for our students is important in preparing them for college and career readiness. Students who experience a variety of subjects, develop a broad base of knowledge. These experiences help students to apply background knowledge to new content areas. TESD encourages diversity in teaching and learning which can be increased by providing a variety of opportunities to learn content outside of core subjects such as English language arts and math. Students will share their learning with their families in exciting and innovative ways that get families involved in school events. In order to accommodate large groups of the community to engage and enjoy student performances an adequate facility is utilized.

Expected Annual Measurable Objectives for Goal 4

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	Number of VAPA events available to entire school community	2019- 2020 2 VAPA events hosted	Data not available	Host at least 4 VAPA events available to entire school community
	Percentage of students who participate in music during the regular school day	2019-2020 0% of our students participated in music during the regular school day	11% increase in students participating in music during the regular school day.	10% increase in students participating in music during the regular school day

Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
4.1	Facilities	On going	Yes		LCFF 250,000	\$250,000.00	0

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	Provide adequate facilities to increase student participation in the music program as well as other VAPA course offerings. Improvement to school facilities include but are not limited to modernization of buildings, supplies, equipment, student desks, fields and playgrounds.						
4.2	Equipment Provide music and theater equipment for visual and performing arts for all students	On going	Yes		LCFF 5,000	\$5,000.00	1,730.93
4.3	School Garden Provide a school garden that is a learning environment used to promote real world, hands on experiences for students in grades K-8. Students learn the importance of agriculture and nutrition in an outside classroom.	On going	Yes		LCFF 10,000	\$10,000.00	120.94

Goal 5

Maintain class sizes of 24:1 or less across grades TK-8.

Rationale

We hold that our small classes have an overall positive impact on our students and are an integral component to our school climate. Smaller class sizes allow for students to have more one on one attention from the teacher. Students are more likely to be active participants in their learning with fewer students in the classroom. With smaller class sizes, students are able to build relationships and get to know one another even better, which boosts student achievement and engagement.

Expected Annual Measurable Objectives for Goal 5

Priority	Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023-24
	Class size of less than or equal to 24:1	2019- 2020 All classes were maintained at or below 24:1 except two 4th grade classes with ratios of 28:1, 5th grade with ratios of 26:1 and 27:1 along with one 4/5 combo with 25:1. Two of our 8th grade classes had a ratio of 25:1 and 26:1.	All classes were maintained at or below 24:1 except one 7th grade class with ratio of 25:1	All class sizes in all grade levels: Less than 24:1 across grades TK-8
	California Assessment of Student Performance and Progress (CAASPP) System - ELA	2018-2019 -14.9 points from standard 2018-2019 EL Students -23.9 points from standard	data not available	<ul style="list-style-type: none"> 6.5 from standard 12.1 from standard for EL Students
	California Assessment of Student Performance and Progress (CAASPP) System - MATH	2018-2019 -42.8 points from standard 2018-2019 EL Students -47.6 points from standard	data not available	<ul style="list-style-type: none"> 28.4 from standard 31.6 from standard for EL Students

Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
5.1	Staffing/Class Size Provide small class sizes through the funding of 3	On going	Yes	LCFF 366,284.00		\$366,284.00	185,448.75

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Mid-Year Report
	additional teachers across the district in order to maintain a positive school climate and increase pupil achievement and engagement						

6. INFORMATION: (Verbal Reports & Presentations)

6.5 Supplement to the Annual Update to the 2021-2022 Local Control and Accountability Plan

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Tipton Elementary School District	Cherie Solian Principal	csolian@tipton.k12.ca.us 559-752-4213

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

Tipton Elementary School District met with parents, teachers and school staff to discuss the additional LCFF Concentration Grant Add-on funds for the 2021-2022 LCAP. Surveys were given to families and staff to solicit feedback regarding the LCAP. A meeting was held on December 14, 2021 to discuss the additional funds. An email was sent to all staff explaining the use of the funds that were not included in the adopted budget for those who could not attend the meeting.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Tipton Elementary plans to use additional funds to increase the hours of one part time custodial staff to a full time position. This will allow additional hours to support students. TESD has hired two teachers to support small class sizes. This will allow direct services for students who are low-income, English learners and foster youth.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

As part of our annual LCAP process, Tipton Elementary School met with parents, students, teachers and school staff to gather feedback and ideas on the development of the Expanded Learning Opportunities Grant, LCAP and ESSER III expenditures. The following describes efforts made to get public input on how the district should prioritize recovery efforts specifically in the areas of safe in-person learning, lost instructional time, and other pandemic impacts. The input provided for the ELO and LCAP are relevant in planning for the ESSER as all three plans are aligned to serve the needs of all students with a focus on learning recovery.

A variety of meetings were held throughout the school year with our stakeholders, CTA, CSEA, the principal and parents. Meetings were held on 9/2/20, 11/3/20, 3/18/21, 3/30/21, 4/8/21, 4/13/21, 4/14/21, 4,22/21, 5/7/21, 5/11/21, and 5/20/21. SELPA meetings were held on 8/31/20, 9/14/20, 9/23/20, 10/5/20, 11/2/20,12/7/20, 2/1/21, 3/1/21, 4/5/21. Surveys were given to staff and parents to solicit feedback on April 6,14, and 11. Surveys were given to our students to complete on April 6. Meetings were also held on 8/4/21, 8/31, 10/6/21 and 10/7/21. An additional ESSER survey was given to staff, students and parents to solicit feedback.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

The following is an overview of how TESD is implementing funds received from ESSER III.

- Provide extended summer learning to address academic intervention/remediation of grade level content missed and targeted intervention. (Will start June 2022)
- Tutoring services to address academic intervention/remediation of grade level content missed and targeted intervention for students with disabilities, foster youth, homeless, and English Learners. (Tutoring is taking place after school and on designated Saturdays)
- Provide supportive services include staff and parent trainings, brief mental health support, interim mental health support, crisis support, SARB support, school staff/classroom support, family outreach, community linkage and support for student groups that help with social skills, anger management, friendship/anti-bullying, social emotional learning, girls circle and mindfulness. (Services are being provided)
- Students with learning disabilities will be given the option for additional tutoring outside of the school day through an online tutoring program. (Has not been implemented yet. Still looking at what program will be purchased to meet the needs of our students)
- Provide access to reliable, high-speed internet for students through the purchase of internet connected devices/equipment and mobile hotspots and internet technology infrastructure. (If needed, internet and devices are available for those doing long term distance learning)
- Provide after school and summer learning program to accelerate theatre learning to support social and emotional learning. (This has not been implemented yet. After school hours will be started in the spring)
- Replace old carpet with new floors so that they can be properly cleaned and disinfected to reduce the risk of virus transmission. (This project will be going out to bid in February)
- Replace old doors to improve air quality by providing effective seal. (This has not been implemented yet)

- Replace the roof of the 500 wing to address school facility repairs and improvements to enable operation of the school to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs. (The roofing project has gone out to bid and will go to the board for approval in February. Waiting on CDE approval)
- Provide additional off salary schedule pay for staff. We are fully committed to recruiting, hiring, and retaining highly qualified staff which affects the quality of the district's educational program, particularly for English Learners, Foster Youth, and Low Income students. The additional off salary schedule increase is needed to compensate staff for the effects of COVID-19. (This has not been implemented yet)
- (
 - The LCAP funds on going facility and maintenance and repairs. The build upon routine maintenance ESSER III dollars will be used to upgrade projects to improve the indoor air quality in school facilities, including mechanical and non mechanical heating, ventilation and air conditioning systems, filtering, purification and other air cleaning systems to reduce the risk of virus transmission. (Esser II funds are being used first)
 - Purchase cleaning supplies to sanitize and clean the facilities of the district to ensure alignment with the CDC guidance to operate our schools safely. (Cleaning supplies to sanitize have been purchased with Esser II funds)
 - The school was last painted over three decades ago and the surfaces are no longer able to be cleaned. In order to provide safe in person learning the facilities need surfaces that can be cleaned therefore the painting of facilities is needed to minimize the risk of transmission. (This has not been implemented yet)
 - Benches are needed to allow additional seating to accommodate social distancing for students while eating and during school events. (This has not been implemented fully)
 - Shade structures are needed to allow students another location to be outside to safely distance and play. (This has not been implemented yet)
 - New desks to provide classrooms that will facilitate movement for project based learning while allowing students to safely distance within the classroom. (This has not been implemented yet)
 - Increased LVN time needed to support additional health issue. (We have increased the hours of the LVN).

Challenges that we have faced include getting supplies or items that are on back order. Due to the pandemic many items are out of stock. We have also faced challenges in hiring an LVN. We currently have had a sub in place since August. We are still looking to fill the position. Many projects must be approved by CDE before they can be done so this becomes a process to wait and see if the project will be approved and can proceed. We have faced many challenges with having enough staff on campus each day. Many students are also absent and miss out on opportunities to receive academic intervention/remediation.

We have been successful with offering tutoring to our students after school and on Saturdays. TESD follows the guidelines set by the CDPH and local health department. TESD is dedicated at providing a healthy and safe school for students and staff. Students who have been excluded from school due to quarantine have been placed on independent study.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Tipton Elementary is using supplemental ESSER III funds in alignments with LCAP funds to keep facilities safe, support student health, and address lost instructional time. Ongoing maintenance and repairs, along with cleaning and sanitizing is in alignment with LCAP Goal 4, Action 1 and the Safe Return to In-Person and Continuity of Services Plan’s section 4 Control of COVID Hazards section. Health support and family outreach are in alignment with LCAP Goal 2, Action 4, LCAP Goal 2 Action 6, and the ELO grant. To maximize student achievement and lost teaching and learning, the ESSER III funds are aligned with LCAP Goal 1 Action 2, LCAP Goal 5 Action 1, LCAP Goal 1 Action 11, and LCAP Goal 1 Action 10. The alignment of resources gives our students the best opportunity for academic and social emotional gains that will prepare them for their educational careers.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

6. INFORMATION: (Verbal Reports & Presentations)

6.6. Updated 2021 Safe Return to In Person Instruction

Tipton Elementary School

2021 Safe Return to In Person Instruction

Based on COVID-19 Public Health Guidance for K-12 Schools in California, 2021-22 School Year as of July 12, 2021 and updates on September 1, 2021



Board Approved: September 14, 2021

Updated Plan

TABLE OF CONTENTS

Teaching & Learning on Campus	3
Independent Study.....	3
Bell Schedule	6
Safety Measures for TESD.....	8
General Disinfection Measures	8
Recommendations for staying home when sick and getting tested.....	9
Case reporting, contact tracing and investigation.....	10
Quarantine recommendations for vaccinated close contacts.....	11
Quarantine recommendations for unvaccinated students for exposures when both parties were wearing a mask, as required in K-12 indoor settings.....	11
Quarantine recommendations for unvaccinated close contacts who were not wearing masks or for whom the infected individual was not wearing a mask during the indoor exposure; or unvaccinated students.....	11
Isolation recommendations	12
Food Service Recommendations.....	12
Updates	12

Teaching & Learning on Campus

Recent evidence indicates that in-person instruction can occur safely without minimum physical distancing requirements when other mitigation strategies (e.g., masking, hand washing and sanitizing) are fully implemented. This is consistent with [CDC K-12 School Guidance](#). Students will return to a regular school schedule five days a week starting August 9, 2021. Parents and guardians of enrolled pupils have the option to enroll their children in in-person instruction or independent study for the 2021-2022 school year. Parents who chose to keep their student from returning to in person learning will need to complete requirements for independent study. Independent study is for the purpose of COVID mitigation and will only be offered for the 2021-2022 school year.

Independent Study

Independent Study Definitions:

Short Term: 3-14 days.

Long Term: Full school year in the program unless there are extenuating circumstances or if the student does not meet the minimum requirements.

Asynchronous Instruction: Independent work

Live interaction means interaction between the pupil and the teacher, aide or other personnel and may include peers; this interaction may be in person, by internet or phone.

Synchronous instruction means classroom-style instruction, or small group, or one-on-one instruction delivered in person or by internet or phone and involving two-way communication between the pupil and teacher.

Short Term Independent Study

A student may be assigned to a program of Independent Study when it appears to be the best interest of the student. Such an assignment requires a signed contract between the school, parents, and pupils. An Independent Study assignment shall be based on the individual needs of the student. Such a program may be utilized as an alternative to suspension, home teaching, or an extended family vacation. To request short-term independent study parents must contact the school at least one week prior to starting Independent Study. To fulfill the Independent Study contract, all coursework must be completed and turned in to the office upon return. The Tipton School Board has the right to deny Independent Study to any student.

Long Term Independent Study

Long term independent study may be used for any students that are unable to attend in-person school due to a medical condition during the 2021-2022 school year. Long term independent

study is intended to be for the duration of the full school year unless there are extenuating circumstances or if the student does not meet the requirements to remain in the independent study program (outlined below).

To enroll in Independent Study for the 2021-2022 school year, there must be an agreement in place for each pupil. The agreement must be signed by the pupil's parent, legal guardian, or caregiver. For pupils with exceptional needs, the pupil's individualized education program (IEP) must specifically provide for independent study before the pupil can begin participating.

If you wish to have your pupil return to in-person instruction during the school year, you may provide notice to the school secretary and your pupil will be returned to in person instruction no later than five instructional days after we receive the notice. To ensure student success in the long-term Independent Study program, parents and/or guardians must be active participants during both synchronous and asynchronous learning.

When any student fails to actively participate in their education, or has unsatisfactory attendance (this includes but is not limited to three consecutive absences, or excessive absences or tardies within the school year), or misses two live interactions without valid reasons or prior approval, an evaluation by administration and/or the teacher shall be conducted to determine whether the student should be allowed to continue in Independent Study. A written record of the findings of any evaluation conducted pursuant to this policy shall be maintained in the student's permanent record.

Satisfactory educational progress will be based on formalized projects, assignments, pre/post tests, local assessment data, and/or active participation in their education. The student must complete and turn in quality work to the best of their abilities. If the student fails to show progress or growth in required learning concepts or coursework completion, the student will have violated this agreement and must have a parent contact. This may lead to a conference with the teacher or administration and/or removal from the program.

The Independent Study option is to be substantially equivalent in quality and intellectual challenge of in person instruction. The minimum daily time requirement for each student is required based on their grade level. For transitional kindergarten through 3rd grade, there will be opportunities for daily synchronous instruction. For grades 4 through 8, there will be opportunities for both daily live interaction and at least weekly synchronous instruction. The teacher will provide synchronous and asynchronous work for each student to meet the minimum time requirement. The teacher may require more than the minimum amount of time. The requirements are as follows:

TK-K	180 minutes
1st-3rd	230 minutes
4th-8th	240 minutes

In addition, the teacher may require that students enrolled in the long-term independent study program attend in-person periodically. These in-person sessions may include but are not limited to assessments, interventions, engagement, and social emotional services.

Students participating in the long-term independent study program will not have the opportunity to participate in extracurricular activities including but not limited to sports, dances, spelling bee, etc.

Independent Study Tiered Re-Engagement Plan

TIER 1

When any student fails to actively participate in their education, or has unsatisfactory attendance (this includes but is not limited to three consecutive absences, or excessive absences or tardies within the school year), or misses two live interactions without valid reasons or prior approval.

Re-engagement Strategies:

- Parent is contacted by phone or in-person for an evaluation of continued enrollment, which is placed in student's permanent record for three years
- Assist with connectivity issues, technology needs, and navigating online platform
- Review independent study expectations and contract
- Offer assistance with barriers causing a lack of engagement including outreach to school and community agencies for access or counseling support

TIER 2

When any student continues to fail to actively participate in their education, or has unsatisfactory attendance (this includes but is not limited to three additional absences, or additional excessive absences or tardies within the school year), or additional missed in-person sessions without valid reasons or prior approval

Re-engagement Strategies:

- Continue offering assistance with connectivity issues, technology needs, and navigating Independent Study curriculum, e.g. Edgenuity.
- Phone call or meeting with parents to review Independent Study expectations, contract, and evaluate whether student should continue in Independent Study
- Student may be required to participate in additional synchronous instruction
- Close monitoring of student participation including parent notification within one day of the student's lack of participation or absence
- Continue to offer assistance with barriers causing a lack of engagement including outreach to school and community agencies for access or counseling support

- Referral to School Counselor, Family Social Worker, School Psychologist, Resource Teacher, and/or District Nurse

TIER 3

When any student continues to fail to actively participate in their education, or has unsatisfactory attendance (this includes but is not limited to ten absences, or excessive tardies within the school year), or additional missed live interactions without valid reasons or prior approval

Re-engagement Strategies:

- Parent meeting with administration either by video conference, phone or in person to discuss concerns regarding attendance and educational progress
- Administration, school psychologist, family social worker, resource teacher, and/or counselor may conduct a Home Visit
- Referral to appropriate community service agencies
- Student may be transitioned to in-person instruction in no later than five instructional days with collaboration between administrators and family
- May result in a Student Attendance Review Board (SARB) meeting

Bell Schedule

**Instructional Day
2021 - 2022
3:05 Release Day**

Class Level	Activity	Bell	Instruction Minutes	Non-instructional Minutes
Kindergarten	Warning Bell	08:20		
	Class time	08:25-10:05	100	
	Recess	10:05-10:20	15	
	Class time	10:20-11:15	55	
	Lunch/recess	11:15-12:00		45
	Class time	12:00-02:00	120	
	Dismiss	02:00		
	Total instructional minutes		290	
1 st	Warning Bell	08:20		
	Class time	08:25-10:05	100	
	Recess	10:05-10:20		15
	Class time	10:20-11:35	75	
	Lunch	11:35-12:05		30

	Recess	12:05-12:20		15
	Class time	12:20-01:30	70	
	Recess	01:30-01:45		15
	Class time	01:45- 2:55	70	
	Dismiss	02:55		
	Total instructional minutes		315	
2 nd	Warning Bell	08:20		
	Class time	08:25-10:05	100	
	Recess	10:05-10:20		15
	Class time	10:20-11:40	80	
	Lunch	11:40-12:10		30
	Recess	12:10-12:25		15
	Class time	12:25-01:30	65	
	Recess	01:30-01:45		15
	Class time	01:45- 2:55	70	
	Dismiss	02:55		
	Total instructional minutes		315	
3 rd	Warning Bell	08:20		
	Class time	08:25-10:05	100	
	Recess	10:05-10:20		15
	Class time	10:20-11:50	90	
	Lunch	11:50-12:20		30
	Recess	12:20-12:35		15
	Class time	12:35-01:30	55	
	Recess	01:30-01:45		15
	Class time	01:45-02:55	70	
	Dismiss	02:55		
	Total instructional minutes		315	
4 th	Warning Bell	08:20		
	Class time	08:25-10:05	100	
	Recess	10:05-10:20		15
	Class time	10:20-12:10	110	
	Lunch	12:10-12:40		30
	Recess	12:40-12:55		15
	Class time	12:55-03:05	130	
	Dismiss	3:05		
	Total instructional minutes		340	
5 th	Warning Bell	08:20		
	Class time	08:25-10:05	100	
	Recess	10:05-10:20		15
	Class time	10:20-12:10	110	

Lunch	12:10-12:40		30
Recess	12:40-12:55		15
Class time	12:55-03:05	130	
Dismiss	3:05		
Total instructional minutes		340	

6 th -8 th	Warning Bell	08:20		
	Block 1	08:25-09:45	80	
	Recess	09:45-10:00		15
	Passing	10:00-10:05	05	
	Block 2	10:05-11:25	80	
	Block 3	11:25-12:45	80	
	Lunch	12:45-01:15		30
	Recess	01:15-01:30		15
	Block 4	01:30-02:20	50	
	Block 5 P.E.	02:20-03:05	45	
	Dismiss	3:05		
Total instructional minutes		340		

Safety Measures for TESD

The following guidelines and procedures have been developed to ensure the safety of all students and staff when on campus.

Masks

- Masks are optional outdoors for all school settings.
- All K-12 students are required to mask indoors, with exemptions per [CDPH face mask guidance](#). Adults in K-12 school settings are required to mask when sharing indoor spaces with students.
- Masks will be required on all school busses and vehicles.
- Persons exempted from wearing a face covering due to a medical condition, must wear a non-restrictive alternative, such as a face shield with a drape on the bottom edge, as long as their condition permits it.
- Masks will be provided for students who forget to bring one or do not have a facemask. Extra masks are located on all school busses, school vehicles, in classrooms and the main office on campus.
- In limited situations where a face covering cannot be used for pedagogical or developmental reasons, (e.g., communicating or assisting young children or those with special needs) a face shield with a drape (per CDPH guidelines) can be used instead of a face covering while in the classroom as long as the wearer maintains physical distance from others.

Physical Distancing

Recent evidence indicates that in-person instruction can occur safely without minimum physical distancing requirements when other mitigation strategies (e.g., masking) are implemented. This is consistent with [CDC K-12 School Guidance](#).

Outdoor Play

Students will be permitted to use all play structures on campus. Students are expected to adhere to all existing rules for playground use.

School-Based Extracurricular Activities

The requirements and recommendations apply to all extracurricular activities that are operated or supervised by schools, and all activities that occur on a school site, whether or not they occur during school hours, including, but not limited to, sports, band, chorus, and clubs. Masks are required for all persons while playing all indoor sports, unless wearing a mask during play has been determined to pose a choking hazard by a well-recognized health authority, such as the American Academy of Pediatrics.[\[1\]](#)

For (1) the playing of musical instruments that cannot be done with a face covering (e.g., wind instruments); or (2) when wearing a mask during play poses a choking hazard, at least one of the following options is required:

- a. Conduct these activities outdoors;
- b. Use modified face coverings and bell coverings when playing wind and brass instruments, and maintain 6 feet of physical distancing;
- c. Perform at least weekly screening testing with either PCR testing (1:1 or pooled PCR) or antigen testing of all individuals, including those who are fully vaccinated.

Hand Hygiene

- TESD will teach and reinforce washing hands, avoiding contact with one's eyes, nose, and mouth, and covering coughs and sneezes among students and staff.
- Promote hand washing throughout the day, especially before and after eating, after using the toilet, and after handling garbage, or removing gloves. Students and staff should wash their hands for 20 seconds with soap, rubbing thoroughly after application, and use paper towels (or single use cloth towels) to dry hands thoroughly.
- Staff should model, practice, and monitor proper handwashing.
- TESD will ensure adequate supplies to support healthy hygiene behaviors, including soap, tissues, no-touch trashcans, face coverings, and hand sanitizers.
- Hand sanitizer will be placed inside each classroom entry door.
- Free standing hand sanitizing stations are being positioned around the campus for easy access.
- Students will sanitize their hands on the way in and out.

GENERAL DISINFECTION MEASURES

In general, cleaning once a day is usually enough to sufficiently remove potential virus that may be on surfaces. Disinfecting (using disinfectants on the [U.S. Environmental Protection Agency COVID-19 list](#)) removes any remaining germs on surfaces, which further reduces any risk of spreading infection.

Category	Area	Frequency
Workspaces	Classrooms, Offices, tables , desks	At the end of each day
Appliances	Exterior surfaces of refrigerators, microwaves, coffee machines	Daily
Electronic Equipment	Copier machines, TV's, Telephones	At the end of each day via general disinfecting
General Used Objects	Handles, light switches, sinks, restrooms	Daily or more often as needed
Common Areas	Cafeteria, Library, Meeting rooms, etc.	At the end of each use/day as appropriate
Technology	Chromebooks, laptops, etc.	Once per week (unshare devices)

Cleaning of Rooms

- Door handles, light switches, faucet handles etc. will be wiped down and sanitized by custodial staff daily.
- Toilets and sinks will be washed and sanitized at various times throughout the day as needed by the custodial staff. A log for daily bathroom cleaning will be kept for each bathroom documenting date, time and custodian who cleaned the bathroom.
- If the facility has had a sick person with COVID-19 within the last 24 hours, TESD will clean AND disinfect the spaces occupied by that person during that time.

Ventilation

In order to provide high-efficiency filtration and sufficient clean air delivery the district updated their HVAC filters to Merv 13 to eliminate added contaminants. (Dust, Pollen, Smog, & Bacteria) TESD installed Ionizers to all our HVAC units as an added way to help with indoor air quality.

Recommendations for staying home when sick and getting tested

- Follow the strategy for Staying Home when Sick and Getting Tested from the [CDC](#).

- Getting tested for COVID-19 when symptoms are [consistent with COVID-19](#) will help with rapid contact tracing and prevent possible spread at schools.
- Staff members and students with symptoms of COVID-19 infection are not to return for in-person instruction until they have met CDPH criteria to return to school for those with symptoms:
- At least 24 hours have passed since resolution of fever without the use of fever-reducing medications; and
 - ii. Other symptoms have improved; and
 - iii. They have a negative test for SARS-CoV-2, OR a healthcare provider has provided documentation that the symptoms are typical of their underlying chronic condition (e.g., allergies or asthma) OR a healthcare provider has confirmed an alternative named diagnosis (e.g., Streptococcal pharyngitis, Coxsackie virus), OR at least 10 days have passed since symptom onset.

Case reporting, contact tracing and investigation

The Superintendent, Stacey Bettencourt or Dr. Cherie Solian will immediately notify the Tulare County Public Health Liaison. Superintendent, Stacey Bettencourt and the Principal, Dr. Cherie Solian, are the contact tracers for Tipton Elementary School and will conduct all the contact tracing in consultation with TCHHSA. In the event that both Stacey Bettencourt and Dr. Cherie Solian are unavailable, MOT Director, Fausto Martin and Resource Teacher, Desiree Heinks will conduct contact tracing. These officials will help administrators determine a course of action for the school.

Quarantine recommendations for vaccinated close contacts

- For those who are vaccinated, TESD will follow the [CDPH Fully Vaccinated People Guidance](#) regarding quarantine.

Quarantine recommendations for unvaccinated students for exposures when both parties were wearing a mask, as required in K-12 indoor settings. These are adapted from the [CDC K-12 guidance](#) and [CDC definition of a close contact](#).

- When both parties were wearing a mask in the indoor classroom setting, unvaccinated students who are close contacts (more than 15 minutes over a 24-hour period within 0-6 feet indoors) may undergo a modified 10-day quarantine as follows. They may continue to attend school for in-person instruction if they:
 - i. Are asymptomatic;
 - ii. Continue to appropriately mask, as required;
 - iii. Undergo at least twice weekly testing during the 10-day quarantine; and
 - iv. Continue to quarantine for all extracurricular activities at school, including sports, and activities within the community setting.

Quarantine recommendations for unvaccinated [close contacts](#) who were not wearing masks or for whom the infected individual was not wearing a mask during the indoor exposure; or unvaccinated students as described above.

- For these contacts, those who remain asymptomatic, meaning they have NOT had any symptoms, may discontinue self-quarantine under the following conditions:
 - i. Quarantine can end after Day 10 from the date of last exposure without testing; OR
 - ii. Quarantine can end after Day 7 if a diagnostic specimen is collected after Day 5 from the date of last exposure and tests negative.
- To discontinue quarantine before 14 days following last known exposure, asymptomatic close contacts must:
 - i. Continue daily self-monitoring for symptoms through Day 14 from last known exposure; AND ii. Follow all recommended non-pharmaceutical interventions (e.g., wearing a mask when around others, hand washing, avoiding crowds) through Day 14 from last known exposure.
- If any symptoms develop during this 14-day period, the exposed person must immediately isolate, get tested and contact their healthcare provider with any questions regarding their care.

Isolation recommendations

- For both vaccinated and unvaccinated persons, follow the CDPH [Isolation Guidance](#) for those diagnosed with COVID-19.

Food Service Recommendations

- Given very low risk of transmission from surfaces and shared objects, there is no need to limit food service approaches to single use items and packaged meals.
- Some students may eat outside when weather permits.
- TESD will clean frequently touched surfaces. Surfaces that come in contact with food should be washed, rinsed, and sanitized before and after meals.
- Meal service is supervised by designated staff/ instructional aides.

Updates

CDPH will continue to assess conditions on an ongoing basis, and will determine no later than November 1, 2021, whether to update mask requirements or recommendations. This plan will be updated every six months as needed.

New Guidance effective January 13, 2022 from the Tulare County Health and Human Services Agency



TULARE COUNTY HEALTH & HUMAN SERVICES AGENCY

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Agency Director

Karen M. Elliott, MBA • Director • Public Health Branch Director
Karen Haight, MD, MPH • County Health Officer

January 13, 2022

Schools and districts are advised that CDPH updated their [K-12 guidance](#) and [FAQs](#) last night which includes pertinent changes for contact tracing and quarantine approaches.

For on-campus exposures, schools may choose to implement individual contact tracing (status quo approach with updated [CDPH community I/Q guidance](#)) or the new group-tracing approach. Schools do not need to stick to one approach. Different approaches may be more appropriate for different scenarios, so schools may utilize as needed due to the exposure situation or when dictated by staffing needs.

Updates for individual contact tracing:

As previously, determining close contacts—still defined as within 6 feet for greater than 15 cumulative minutes in 24 hours during the contagious window (48-hour prior to symptom start through isolation start).

- **Vaccinated students:** quarantine not indicated.
 - o As previously, students are considered fully vaccinated if it's been at least 2 wks since they completed their primary series (2 of 2 Pfizer or Moderna).
 - o HOWEVER, given the increased rate of Omicron breakthrough infection: they should be informed of the exposure, strongly recommended to test on day 5, and advised of booster recommendation if 12yo+ and >5 mo since last shot
- **Students infected within 90 days:** quarantine not indicated.
 - o HOWEVER, given the increased rate of Omicron reinfection: they should be informed of the exposure, advised to test day 5, monitor for symptoms
- **Unvaccinated students:** either modified or home quarantine, depending on the exposure.
 - o For on-campus, masked exposures only: may use modified quarantine and remain in school if asymptomatic with testing advised ASAP and at minimum day 3-5. May also use standard quarantine if logistically preferred.
 - o Any other exposures outside of school: CDPH guidance with standard quarantine in effect. Home quarantine may end on day 5 (return day 6) if asymptomatic, negative test on day 5, and continue masking through 10 days. As time permits, these test results should be verified since these exposures are higher risk.
- Students who become symptomatic and/or test positive follow standard CDPH isolation guidance. Isolation guidance is for all persons regardless of vaccination status or history of recent infection.

New group-tracing approach:

Instead of working to identify individuals, schools may send a blanket notification to all students in the affected cohorts (regardless of vaccination status) where the exposure(s) occurred. This may include classrooms, teams, study groups, etc.

- Send timely notification to affected cohorts with information on:
 - o the exposure date
 - o when testing is needed (at least one 3-5 days from exposure)
 - o where testing can be accessed
 - o stay home if symptomatic
 - o inform school if positive test or symptoms



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- Otherwise, no specific attendance restrictions or quarantines if asymptomatic
- Testing is advised day 3-5 for all affected students regardless of vaccination status
- Asymptomatic students who participate in testing may continue extracurricular activities including sports as long as face coverings are worn through the 10-day period
- Students who become symptomatic and/or test positive follow isolation guidance

Test verification:

Reports of positive test results should be acted upon and do not need confirmation with additional tests. Positive rapid tests are very reliable and confirmation can be an unnecessary delay given the quick spread of Omicron where there is a shorter actionable period.

Verification of test results for clearance remains uniformly recommended, however it is recognized that tracking all results may not be feasible with current resources. Schools are advised to prioritize efforts to best mitigate greatest potential risk of exposure to the school community:

1. Verifying students' 5-day negative test to return early from isolation followed by;
2. Verifying students' 5-day negative test to return early from quarantine for both out-of-school and sports-related exposures followed by;
3. Verifying students' in-school exposure testing for modified quarantine or group tracing

CDPH offers [suggestions for home test verification](#). Again, schools are advised to consider risk in prioritization. For example, schools may opt to utilize self-attestation for lower-risk exposures (in-school exposures for either modified or group-approach tracing) and request photo verification with name, DOB, test date for higher-risk results such as early return from isolation and quarantine.

Updates for Isolation:

The new [CDPH guidance](#) is followed for persons who test positive for COVID-19 (with any kind of test including home tests) or have symptoms of COVID-19 and have been unable to test. Persons who meet this criteria are considered contagious and isolation is indicated *regardless of vaccination status, whether symptoms are present, or if history of infection within prior 90 days.*

- a. Stay home away from others in isolation for 5 days minimum. Standard isolation is 10 days, however isolation may end after 5 days (returning to normal activities on day 6) if persons:
 - ✓ Have a negative rapid antigen test on/after day 5 and;
 - ✓ Have no fever and other symptoms have improved and;
 - ✓ Continue to wear a well-fitted mask around others for 5 more days (to complete 10 days).

Discontinuation of isolation includes a return to extracurricular activities with a mask through 10 days. If masks cannot be worn while around others for an activity (e.g. sports, band) they should abstain from the activity through 10 days.

- Note on symptoms in isolation: *If persons still have a fever or test positive on day 5, isolation should continue at least through 10 days and until fever is resolved. If other symptoms are not improving, persons should remain in isolation at least through 10 days and call their doctor.*
- Note on tests in isolation: *Rapid antigen tests are the preferred test to end isolation after day 5; this test may be done at a clinic or with an over-the-counter (OTC) home test kit, though some employers may require observation of OTC tests. Without a negative test on/after day 5, persons should remain in isolation at least through 10 days.*



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- Note on masking in isolation: *Avoid activities where masks cannot be worn (i.e. eating around others, going out to restaurants, etc) until after 10 days. Well-fitted masks are ideally surgical masks or higher. It is important masks cover the nose and mouth and fit snugly on the face. The mask condition of this guidance remains in effect regardless of the indoor state masking mandate due to expire 2/15/2022.*

Prioritization during times of surge:

Discussion of prioritization measures between school nursing, contract tracing staff, and administration is encouraged. Generally, prioritization considerations should include:

1. Ensuring timely, proper isolation of COVID-19 cases
 - This may include verifying negative test results to end isolation early
2. Timely notification of potentially exposed persons
 - This may include the option of changing current model to group tracing model for lowest risk exposures (in-class, masked) or all school exposures
3. Timely communication with families of current standing and measures being taken
 - Whether to expect individual notification or if group tracing is now in place so they can take extra precautions if they wish for their household
4. Timely reporting of major outbreaks or similar concerns to public health so mitigation measures can be discussed (i.e. if concern whether closure indicated)
5. As time allows: entry of individual cases into SPOT, tracking of quarantine test results, etc.

CalOSHA updates for staff:

Be advised, CalOSHA also updated their ETS last week which is effective tomorrow, 1/14/2022. It includes the updated CDPH guidance however also includes **requirements for testing after exposure** and **requirements if home tests are utilized for employees**. There is also now an allowance to keep booster-eligible persons at work with this testing requirement. The 90-day stipulation within CalOSHA is not clear at this time and schools should consult with their HR for clarification.

[CalOSHA COVID-19 FAQs](#)

[CalOSHA self-seal check for voluntary use of N95](#)

7. ANY OTHER BUSINESS:

7.1 December Board Policy Updates

CHARTER SCHOOL RENEWAL

The Governing Board believes that the ongoing operation of a charter school should be dependent on the school's effectiveness in achieving its mission and goals for student learning and other student outcomes. Whenever a charter school submits a petition for renewal of its charter, the Board shall review the petition thoroughly and in a timely manner, consistent with the timelines set out in the Education Code. The Board shall consider renewal petitions only of charters originally authorized by the Board itself or by the State Board of Education (SBE) on appeal after initial denial by the Board.

(cf. 0420.4 - Charter School Authorization)

(cf. 0420.41 - Charter School Oversight)

(cf. 0420.43 - Charter School Revocation)

(cf. 0500 - Accountability)

The Board shall deny the renewal petition of any charter school operated as or by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. (Education Code 47604)

When a charter school, concurrently with its renewal petition, proposes to expand operations to one or more additional sites or grade levels, the charter school shall request a material revision to its charter. The material revision may be made only with the approval of the Board and in accordance with the standards and criteria in Education Code 47605 for material revisions. (Education Code 47607)

The Board recommends that a charter school submit its petition for renewal to the Board sufficiently early before the expiration of the term of the charter to allow the Board's deliberations and decision on the renewal petition to be completed with minimal disruption to the charter school's educational program in the renewal year.

The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed. (Education Code 47607; 5 CCR 11966.4)

Criteria for Granting or Denying Renewal

Renewals shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605. However, a charter renewal shall not be denied based on the fiscal impact of the charter school on the district or a finding that the charter school is demonstrably unlikely to serve the interests of the entire community in which the school is located, as described in Education Code 47605. (Education Code 47607)

The signature requirement for charter authorization petitions is not applicable to petitions for renewal. (Education Code 47607; 5 CCR 11966.4)

CHARTER SCHOOL RENEWAL (continued)

In determining whether to grant a charter renewal, the Board shall review both schoolwide performance and the performance of numerically significant student subgroups on the state and local indicators included in the California School Dashboard, giving greater weight to performance on measurements of academic performance. If the Dashboard indicators are not yet available for the most recently completed academic year before renewal, the Board shall consider verifiable data provided by the charter school related to the Dashboard indicators, such as data from the California Assessment of Student Performance and Progress, or any successor system, for the most recent academic year. The Board shall only consider data from sources adopted by SBE. (Education Code 47607, 47607.2)

Following the Board's review, a renewal of the charter petition may be granted in accordance with a three-tiered system based on school performance, as follows:

1. Renewal of Five to Seven Years
 - a. A charter school that is not eligible for technical assistance pursuant to Education Code 47607.3 shall be granted renewal for a period of five to seven years when, for two consecutive years immediately preceding the renewal, or for two of the most recent years for which state data is available preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, the charter school achieved either of the following: (Education Code 47607)
 - (1) Received the two highest performance levels schoolwide on all the state indicators included in the Dashboard for which the charter school receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
 - (2) For all measurements of academic performance, received performance levels schoolwide that are the same or higher than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are higher than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups
 - b. If the charter school satisfies the above criteria, it shall only be required to update the renewal petition to include a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed and, as necessary, to reflect the current program offered by the charter school. (Education Code 47607)

CHARTER SCHOOL RENEWAL (continued)

2. Renewal of Five Years

- a. A renewal shall be granted for five years if clear and convincing evidence, demonstrated by verified data, shows either of the following: (Education Code 47607.2)
 - (1) Measurable increases in academic achievement, as defined by at least one year's progress for each year in school
 - (2) Strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers
- b. For any such charter school, the Board may deny the renewal petition only upon making written factual findings that the charter school failed to meet or make sufficient progress toward meeting standards that provide a benefit to students at the school, that the closure of the charter school is in the best interest of students, and that the Board's decision provided greater weight to performance on measurements of academic performance. (Education Code 47607.2)

3. Denial/Two-Year Renewal

- a. The Board shall generally not renew a charter if, for two consecutive years immediately preceding the renewal decision, or for two of the most recent years for which state data is available immediately preceding the renewal if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, either of the following applies: (Education Code 47607.2)
 - (1) The charter school has received the two lowest performance levels schoolwide on all the state indicators included in the Dashboard for which it receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
 - (2) For all measurements of academic performance, the charter school has received performance levels schoolwide that are the same or lower than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are lower than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups

CHARTER SCHOOL RENEWAL (continued)

- b. However, the Board may grant a two-year renewal to any such charter school if the Board makes written factual findings, setting forth specific facts to support the findings, that: (Education Code 47607.2)
- (1) The charter school is taking meaningful steps to address the underlying cause(s) of low performance, and those steps are reflected, or will be reflected, in a written plan adopted by the governing body of the charter school.
 - (2) There is clear and convincing evidence, demonstrated by verified data, showing achievement of the criteria specified in item #2a above

In addition to all the grounds stated above for denial of a charter renewal, the Board may deny renewal of a charter upon a finding that the school is demonstrably unlikely to successfully implement the program set forth in the petition due to substantial fiscal or governance factors or a finding that the school is not serving all students who wish to attend. When denying a charter renewal for either of these reasons, the Board shall provide the charter school at least 30 days' notice of the alleged violation and a reasonable opportunity to cure the violation, including the submission of a proposed corrective action plan. The Board may deny the renewal for these reasons only upon a finding that either the corrective action proposed by the charter school has been unsuccessful or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable. Any finding that a school is not serving all students who wish to attend shall specifically identify the evidence supporting the finding. (Education Code 47607)

A charter school that qualifies for the state's Dashboard Alternative School Status shall not be subject to any of the above criteria. Instead, in determining whether to grant a charter renewal for such a charter school, the Board shall consider, in addition to the charter school's performance on the state and local indicators included in the Dashboard, the charter school's performance on alternative metrics applicable to the charter school based on the student population served. The Board shall meet with the charter school during the first year of the charter school's term to mutually agree to discuss alternative metrics to be considered and shall notify the charter school of the alternative metrics to be used within 30 days of this meeting. The Board may deny a charter renewal only upon making written findings, setting forth specific facts to support the findings, that the closure of the charter school is in the best interest of students. (Education Code 47607)

Timelines for Board Action

Within 60 days of receiving the renewal petition, the Board shall hold a public hearing to review documentation submitted by the charter school, determine the level of support for the

CHARTER SCHOOL RENEWAL (continued)

petition, and obtain public input. A petition is deemed received on the day the petitioner submits a petition to the district office, along with a signed certification that the petitioner deems the petition to be complete. (Education Code 47605)

The Board shall either grant or deny the charter renewal within 90 days of receiving the petition. The date may be extended by an additional 30 days if both the petitioner and the Board agree to the extension. (Education Code 47605)

At least 15 days before the public hearing at which the Board will grant or deny the charter petition, the Board shall publish all staff recommendations and recommended findings regarding the petition. During the public hearing, petitioners shall have equal time and opportunity to present evidence and testimony to respond to the staff recommendations and findings. (Education Code 47605)

If the Board fails to make a written factual finding when required for denial of the petition pursuant to the section "Criteria for Granting or Denying Renewal" above within the required time period, the absence of a written factual finding shall be deemed an approval of the renewal petition.

The Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days of the Board's action, whenever a renewal of the charter is granted or denied. (Education Code 47604.32; 5 CCR 11962.1)

If the Board denies a renewal petition, the charter school may submit its application for renewal to the County Board of Education within 30 days of the Board's written factual findings supporting the denial. (Education Code 47605, 47607.5)

School Closure

If a charter is not renewed and the charter school ceases operation, the school closure procedures specified in the charter in accordance with Education Code 47605 and 5 CCR 11962 shall be implemented. (Education Code 47604.32, 47605)

Legal Reference: (see next page)

CHARTER SCHOOL RENEWAL (continued)

Legal Reference:

EDUCATION CODE

47600-47616.7 *Charter Schools Act of 1992*

52052 *Definition of numerically significant student subgroup*

56145-56146 *Special education services in charter schools*

60600-60649 *Assessment of academic achievement*

CODE OF REGULATIONS, TITLE 5

11962-11962.1 *Definitions*

11966.4 *Submission of charter renewal petition*

11966.5 *Charter petitions that have not been renewed; submission to county board of education*

UNITED STATES CODE, TITLE 20

7221-7221j *Expanding opportunity through quality charter schools*

Management Resources:

CSBA PUBLICATIONS

Charter Schools: A Guide for Governance Teams, rev. June 2021

WEB SITES

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

California Charter Authorizing Professionals: <https://calauthorizers.org>

California Charter Schools Association: <https://www.ccsa.org>

California Department of Education, Charter Schools: <http://www.cde.ca.gov/sp/ch>

National Association of Charter School Authorizers: <https://www.qualitycharters.org>

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

UNIFORM COMPLAINT PROCEDURES

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

Complaints Subject to UCP

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

1. Accommodations for pregnant and parenting students (Education Code 46015)

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

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-8488)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

UNIFORM COMPLAINT PROCEDURES (continued)

9. Course periods without educational content (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

11. Educational and graduation requirements for students in foster care, homeless students, students from military families, and students formerly in a juvenile court school (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

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

(cf. 6173.3 - Education for Juvenile Court School Students)

12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

14. Migrant education (Education Code 54440-54445)

(cf. 6175 - Migrant Education Program)

15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

UNIFORM COMPLAINT PROCEDURES (continued)

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Center/Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School safety plans (Education Code 32280-32289)

(cf. 0450 - Comprehensive Safety Plan)

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

22. State preschool programs (Education Code 8207-8225)

(cf. 5148.3 - Preschool/Early Childhood Education)

23. State preschool health and safety issues in license-exempt programs (Education Code 8212)

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

25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used

UNIFORM COMPLAINT PROCEDURES (continued)

to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

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

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

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

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

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

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

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

UNIFORM COMPLAINT PROCEDURES (continued)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.
4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.
5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)
6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)
8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

UNIFORM COMPLAINT PROCEDURES (continued)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
8200-8488 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32280-32289.5 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
46015 Parental leave for students
48645.7 Juvenile court schools
48853-48853.5 Foster youth
48985 Notices in language other than English
49010-49014 Student fees
49060-49079 Student records, especially:
49069.5 Records of foster youth
49490-49590 Child nutrition programs
49701 Interstate Compact on Educational Opportunity for Military Children
51210 Courses of study grades 1-6
51222 Physical education, secondary schools
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements
51226-51226.1 Career technical education
51228.1-51228.3 Course periods without educational content
52059.5 Statewide system of support
52060-52077 Local control and accountability plan, especially:
52075 Complaint for lack of compliance with local control and accountability plan requirements
52300-52462 Career technical education
52500-52617 Adult schools
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process; school plan for student achievement
65000-65001 School site councils
GOVERNMENT CODE
11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act

Legal Reference continued: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

HEALTH AND SAFETY CODE

1596.792 *California Child Day Care Act; general provisions and definitions*

1596.7925 *California Child Day Care Act; health and safety regulations*

PENAL CODE

422.55 *Hate crime; definition*

422.6 *Interference with constitutional right or privilege*

CODE OF REGULATIONS, TITLE 2

11023 *Harassment and discrimination prevention and correction*

CODE OF REGULATIONS, TITLE 5

3200-3205 *Special education compliance complaints*

4600-4670 *Uniform complaint procedures*

4680-4687 *Williams uniform complaint procedures*

4690-4694 *Complaints regarding health and safety issues in license-exempt preschool programs*

4900-4965 *Nondiscrimination in elementary and secondary education programs*

15580-15584 *Child nutrition programs complaint procedures*

UNITED STATES CODE, TITLE 20

1221 *Application of laws*

1232g *Family Educational Rights and Privacy Act*

1681-1688 *Title IX of the Education Amendments of 1972*

6301-6576 *Title I Improving the academic achievement of the disadvantaged*

6801-7014 *Title III language instruction for English Learners and immigrant students*

UNITED STATES CODE, TITLE 29

794 *Section 504 of Rehabilitation Act of 1973*

UNITED STATES CODE, TITLE 42

2000d-2000e-17 *Title VI and Title VII Civil Rights Act of 1964, as amended*

2000h-2-2000h-6 *Title IX of the Civil Rights Act of 1964*

6101-6107 *Age Discrimination Act of 1975*

11431-11435 *McKinney-Vento Homeless Assistance Act*

12101-12213 *Title II equal opportunity for individuals with disabilities*

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 *Nondiscrimination on basis of disability; complaints*

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 *Family Educational Rights and Privacy Act*

100.3 *Prohibition of discrimination on basis of race, color or national origin*

104.7 *Designation of responsible employee for Section 504*

106.1-106.82 *Nondiscrimination on the basis of sex in education programs, especially:*

106.8 *Designation of responsible employee and adoption of grievance procedures*

106.30 *Definitions*

106.44 *Response to notice of sexual harassment*

106.45 *Titles IX sexual harassment complaint procedures*

110.25 *Notification of nondiscrimination on the basis of age*

Management Resources: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Sample UCP Board Policies and Procedures

Uniform Complaint Procedure 2021-22 Program Instrument

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

Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021

Part I: Questions and Answers Regarding the Department's Title IX Regulations, January 2021

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007

WEB SITES

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

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

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

California Department of Social Services: <https://www.cdss.ca.gov>

Student Privacy Policy Office: <http://www2.ed.gov/about/offices/list/oepd/sppo>

U.S. Department of Agriculture: <https://www.usda.gov>

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

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

UNIFORM COMPLAINT PROCEDURES

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

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

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

- (cf. 5145.3 - Nondiscrimination/Harassment)*
- (cf. 5145.7 - Sexual Harassment)*
- (cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)*

Principal

 (title or position)
TESD

 (unit or office)
370 N Evans Rd. Tipton, CA 93272

 (address)
559-752-4213

 (telephone number)
csolian@tipton.k12.ca.us

 (email)

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

UNIFORM COMPLAINT PROCEDURES (continued)

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

(cf. 4331 - Staff Development)

(cf. 9124 - Attorney)

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

Notifications

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

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

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

(cf. 5145.6 - Parental Notifications)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy

UNIFORM COMPLAINT PROCEDURES (continued)

2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

(cf. 3260 - Fees and Charges)

6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, homeless students, children of military families, and former juvenile court school students now enrolled in the district, as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

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

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant

AR 1312.3(d)

UNIFORM COMPLAINT PROCEDURES (continued)

9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision
10. A statement advising the complainant 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 laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school web sites and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

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

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

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

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

UNIFORM COMPLAINT PROCEDURES (continued)

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

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)
5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit

UNIFORM COMPLAINT PROCEDURES (continued)

the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

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

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

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

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

Investigation of Complaint

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

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

UNIFORM COMPLAINT PROCEDURES (continued)

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

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

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

Timeline for Investigation Report

OPTION 2: (Districts that allow complainants to appeal to the Board)

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint.

Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

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

(cf. 9321 - Closed Session)

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within

the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, and bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant, and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

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

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

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, and bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

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

(cf. 5137 - Positive School Climate)

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

1. Counseling

(cf. 6164.2 - Guidance/Counseling Services)

2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

(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)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

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

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

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

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

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

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

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

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures.
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the district's investigation report are not supported by substantial evidence.
4. The legal conclusion in the district's investigation report is inconsistent with the law.
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the

appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE web site. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the

UNIFORM COMPLAINT PROCEDURES (continued)

complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

(cf. 1340 - Access to District Records)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

UNIFORM COMPLAINT PROCEDURES

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS: PRESCHOOL COMPLAINT RIGHTS

Parents/Guardians, Students, and Teachers:

Pursuant to Education Code 8212, you are hereby notified that any California State Preschool Program that is exempt from licensure must have:

1. Outdoor shade that is safe and in good repair
2. Drinking water that is accessible and readily available throughout the day
3. Safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children
4. Restroom facilities that are available only for preschoolers and kindergartners
5. Visual supervision of children at all times
6. Indoor and outdoor space that is properly contained or fenced and provides sufficient space for the number of children using the space at any given time
7. Playground equipment that is safe, in good repair, and age appropriate

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's uniform complaint procedures as required by law. A complaint form may be obtained at the school or district office, or downloaded from the school or district web site. You may also download a copy of the California Department of Education complaint form when available from the following web site: <http://www.cde.ca.gov/re/cp/uc>. However, a complaint need not be filed using either the district's complaint form or the complaint form from the California Department of Education.

UNIFORM COMPLAINT PROCEDURES

**PRESCHOOL COMPLAINT FORM:
UNIFORM COMPLAINT PROCEDURES**

Education Code 8212 requires that the district's uniform complaint procedures be used for the filing of complaints concerning noncompliance with health and safety standards for license-exempt California State Preschool Programs. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? Yes No

Contact information: (if response is requested)

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address, if any: _____

Date problem was observed: _____

Location of the problem that is the subject of this complaint:

School name/address: _____

Room number/name of room/location of facility: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

- The preschool does not have outdoor shade that is safe and in good repair.
- Drinking water is not accessible and/or readily available throughout the day.
- The preschool does not provide safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children.
- Restroom facilities are not available only for preschoolers and kindergartners.
- The preschool program does not provide visual supervision of children at all times.
- Indoor or outdoor space is not properly contained or fenced or does not provide sufficient space for the number of children using the space at any given time.

UNIFORM COMPLAINT PROCEDURES (continued)

- Playground equipment is not safe, in good repair, or age appropriate.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation.

Please file this complaint at the following location:

(preschool administrator or designee)

(address)

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

(Signature)

(Date)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

Except in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable, any entity contracting with the district for services that may require the entity's employees to interact with students, outside of the immediate supervision and control of parents/guardians or school staff, shall certify to the district that each of its employees who may interact with students has a valid criminal records summary as described in Education Code 44237 and that neither the entity nor any of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1. Such contracting entity shall also be required to immediately provide the district with any subsequent arrest and conviction information received pursuant to the subsequent arrest service. (Education Code 44237, 45125.1)

On a case-by-case basis, the Superintendent or designee may require any entity with which the district has a contract to comply with these same requirements. (Education Code 45125.1)

For an individual who is operating as the sole proprietor of an entity, the Superintendent or designee shall treat the individual as an employee of the entity and shall prepare and submit the individual's fingerprints to the Department of Justice (DOJ). (Education Code 45125.1)

Any contracting entity's employee who has been convicted of a violent or serious felony, as defined in Education Code 45122.1, shall not be permitted to interact with students unless a certificate of rehabilitation and pardon pursuant to Penal Code 4852.01-4852.22 has been submitted to the Superintendent or designee. (Education Code 45125.1)

The Superintendent or designee may determine that criminal background checks will not be required if the contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and the contracting entity is providing services in an emergency or exceptional situation, or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)

1. The installation of a physical barrier at the worksite to limit contact with students
2. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom DOJ has ascertained has not been convicted of a violent or serious felony
3. Surveillance of employees of the entity by school personnel

The Superintendent or designee may take appropriate steps to protect the safety of any students who may come in contact with employee's of contracting entities, including, but not limited to, ensuring that the employee's of such entities perform work during nonschool hours, do not work alone when students are present, have

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

limited access to school grounds, are provided with a visible means of identification, and/or that there are regular patrols or supervision of the site from district security or personnel.

(cf. 3515.3 - District Police/Security Department)

Legal Reference:

EDUCATION CODE

41302.5 *School districts, definition*

44237 *Applicants for employment; fingerprints for purpose of criminal record summary*

45122.1 *Classified employees, conviction of a violent or serious felony*

45125.1 *Criminal background checks for contractors; criminal records summary*

45125.2 *Criminal background checks for construction*

PENAL CODE

667.5 *Prior prison terms, enhancement of prison terms*

1192.7 *Plea bargaining limitation*

4852.01-4852.22 *Procedure for restoration of rights and application for pardon*

Management Resources:

WEB SITES

Department of Justice: <https://oag.ca.gov/fingerprints>

approved:
Classified Personnel

December 2021
AR 4217.3(a)

LAYOFF/REHIRE

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

(cf. 4121 - Temporary/Substitute Personnel)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

OPTION 1: (For districts with average daily attendance (ADA) under 400,000 that do not have an agreement with the exclusive representative of classified employees to determine length of service as employee's date of hire)

"Length of service" means all hours in paid status, whether during the school year, a holiday, recess, or during any period that school is in session or closed. However, length of service shall not include hours compensated solely on an overtime basis, as provided in Education Code 45128, and shall not include hours for any service performed prior to entering into probationary or permanent status except for service in a restricted position pursuant to Education Code 45105. (Education Code 45308)

The employee who has been employed the shortest time in the class, plus higher classes, shall be laid off first. (Education Code 45308)

For an employee who is a member of the Military Reserve or the National Guard, length of service credit shall be granted for military leave of absence, including voluntary or involuntary active duty during a period of national emergency or war. (Education Code 45297, 45308)

(cf. 4161.5/4261.5/4361.5 - Military Leave)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308)

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

(cf. 4261.1 - Personal Illness/Injury Leave)

(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with the District Statement of Reduction in Force documents. The employee has five calendar days from service of the District Statement of Reduction in Force documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service of the District Statement of Reduction in Force documents. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

AR 4217.3(c)

LAYOFF/REHIRE (continued)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice

and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

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

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties of the job, the employee shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

(cf. 4032 - Reasonable Accommodation)

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position, the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Legal Reference:

EDUCATION CODE

45101 Definitions

45103 Classified service in districts not incorporating the merit system

45105 Positions under various acts not requiring certification qualifications; classification

45113 Rules and regulations for classified service in districts not incorporating the merit system

45114 *Layoff and reemployment procedures; definitions*
45115 *Layoff; reinstatement from service retirement*
45117 *Notice of layoff and hearing rights*
45286 *Limited term employees*
45297 *Right to take equivalent examination while employee in military service*
45298 *Reemployment of persons laid off; voluntary demotions or reductions in time*
45308 *Order of layoff and reemployment; length of service*
45309 *Reinstatement of permanent noncertified employees after resignation*
GOVERNMENT CODE
11500-11529 *Administrative adjudication; formal hearings*
UNITED STATES CODE, TITLE 38
4301-4335 *Employment and reemployment rights of members of the uniformed services*
COURT DECISIONS
Tucker v. Grossmont Union High School District (2008) 168 Cal.App.4th 640
San Mateo City School District v. Public Employment Relations Board (1983) 33 Cal.3d 850

Management Resources:

WEB SITES

California School Employees Association: <http://www.csea.com>

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

STUDENT RECORDS

Definitions

Student means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information

(cf. 5125.1 - Release of Directory Information)

2. Informal notes compiled by a school officer or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee

3. Records of the law enforcement unit of the district, subject to 34 CFR 99.8

(cf. 3515 - Campus Security)

(cf. 3515.3 - District Police/Security Department)

4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student

5. Grades on peer-graded papers before they are collected and recorded by a teacher

Mandatory permanent student records are those records which are maintained in perpetuity and which schools have been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

Mandatory interim student records are those records which the schools are directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

STUDENT RECORDS (continued)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

Access means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family
4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

Adult student is a person who is or was enrolled in school and who is at least 18 years of age. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

STUDENT RECORDS (continued)

Legitimate educational interest is an interest held by any school official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

School officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Contractor or consultant is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

Custodian of records is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Persons Granted Absolute Access

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than age 18 years, including the parent who is not the student's custodial parent (Education Code 49069.7; Family Code 3025)
2. An adult student, or a student under the age of 18 years who attends a postsecondary institution, in which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)
3. Parents/guardians of an adult student with disabilities who is age 18 years or older and has been declared incompetent under state law (Education Code 56041.5)

(*cf.* 6159 - Individualized Education Program)

Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

1. Parents/guardians of a student 18 years of age or older who is a dependent child as defined in 26 USC 152 (Education Code 49076; 34 CFR 99.31)

STUDENT RECORDS (continued)

2. Students who are age 16 or older or who have completed the 10th grade (Education Code 49076)
3. School officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076; 34 CFR 99.31)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide age 18 or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.12 - District School Attendance Review Board)

5. Officials and employees of other public schools, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another school, school system, or postsecondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under age 18 years, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

AR 5125(e)

STUDENT RECORDS (continued)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with, a state or federally funded education program and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)
8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

STUDENT RECORDS (continued)

13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by schools for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)

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

(cf. 6173.1 - Education for Foster Youth)

15. A student age 14 years or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)

(cf. 6173 - Education for Homeless Children)

16. An individual who completes items #1-4 of the caregiver's authorization affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)

17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232(g))

STUDENT RECORDS (continued)

18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with disabilities who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written parental consent, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)

(cf. 5021 - Noncustodial Parents)

STUDENT RECORDS (continued)

Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in an emergency if the health and safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Under the conditions specified in Education Code 49076 and 34 CFR 99.31, organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
 - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.
 - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
 - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.

STUDENT RECORDS (continued)

4. Officials and employees of private schools or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)
5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosures of this type be made (Health and Safety Code 120440)
6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)

(cf. 3600 - Consultants)

7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.37)

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

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

STUDENT RECORDS (continued)

De-identification of Records

When authorized by law for any program audit, educational research, or other purpose, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

Process for Providing Access to Records

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained at different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that school officials and employees obtain access to only those student records in which they have legitimate educational interests. (34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

When required by law, a student's parent/guardian or an adult student shall provide written, signed, and dated consent before the district discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian or adult student refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

STUDENT RECORDS (continued)

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069)

The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

The custodian of records shall also make an entry in the log regarding any request for record(s) that was denied and the reason for the denial.

The log shall include requests for access to records by:

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information
4. Parties who provide written parental consent, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. School officials and employees who have a legitimate educational interest
6. Law enforcement personnel seeking to enforce immigration laws

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

STUDENT RECORDS (continued)

Duplication of Student Records

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

(cf. 3260 - Fees and Charges)

Changes to Student Records

Only a parent/guardian having legal custody of a student or a student who is 18 years of age or is attending an institution of postsecondary education may challenge the content of a record or offer a written response to a record. (Education Code 49061)

No addition or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code 49070; 5 CCR 437)

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation.

Any challenge to the content of a student's record shall be filed in accordance with the process specified in AR 5125.3 - Challenging Student Records. (Education Code 49070)

(cf. 5125.3 - Challenging Student Records)

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date

(cf. 5111 - Admission)

3. Sex of student

STUDENT RECORDS (continued)

4. Name and address of parent/guardian of minor student
 - a. Address of minor student if different from the above
 - b. Annual verification of parent/guardian's name and address and student's residence

(cf. 5111.1 - District Residency)

5. Entrance and departure dates of each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation

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

7. Verification of or exemption from required immunizations

(cf. 5141.31 - Immunizations)

8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor

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

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

2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry

(cf. 5141.32 - Health Screening for School Entry)

4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge

STUDENT RECORDS (continued)

(cf. 6159 - Individualized Education Program)

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

5. Language training records

(cf. 6174 - Education for English Learners)

6. Progress slips/notices required by Education Code 49066 and 49067
7. Parental restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years

(cf. 6162.51 - State Academic Achievement Tests)

11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

(cf. 6158 - Independent Study)

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine disciplinary data

(cf. 5144 - Discipline)

4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

STUDENT RECORDS (continued)

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into this district from any other school district or a private school, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)

(cf. 4158/4258/4358 - Employee Security)
(cf. 5119 - Students Expelled From Other Districts)

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of school property, this information shall be sent to the requesting district along with the student's records.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

STUDENT RECORDS (continued)

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with disabilities. (Education Code 48985, 49063; 34 CFR 99.7)

(cf. 5145.6 - Parental Notifications)

The notice shall include: (Education Code 49063; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining school officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school

STUDENT RECORDS (continued)

(cf. 5020 - Parent Rights and Responsibilities)

12. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g
13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

In addition, the annual parental notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will not be released without parental consent or a court order.

Student Records from Social Media

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first
4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in item #3 above. The notification shall also include, but is not limited to, an explanation of the process by which a student or the student's parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parental notification required pursuant to Education Code 48980.
5. If the district contracts with a third party to gather information on a student from social media, ensure that the contract:

STUDENT RECORDS (continued)

- a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or the student's parent/guardian
- b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first

Updating Name and/or Gender of Former Students

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
5. The name of the employee who completed the request
6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3 - Challenging Student Records. (Education Code 49062.5)

NONDISCRIMINATION/HARASSMENT

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

Principal

(title or position)

370 N Evans Rd. Tipton, CA 93272

(address)

559-752-4213

(telephone number)

csolian@tipton.k12.ca.us

(email)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

Measures to Prevent Discrimination

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

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications
2. Post 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

NONDISCRIMINATION/HARASSMENT (continued)

Education Code 234.6 as possible forums for social media, 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)

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

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 5145.9 - Hate-Motivated Behavior)

3. 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)
4. Post in a prominent location on the district web site in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code 221.6, 221.61, 234.6)
 - a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (OCR)
 - c. A description of how to file a complaint of noncompliance under Title IX, which shall include:
 - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
 - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
 - (3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office

NONDISCRIMINATION/HARASSMENT (continued)

- d. A link to the Title IX information included on the California Department of Education's (CDE) web site
5. Post 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. Such resources shall be posted in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.5, 234.6)
6. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior.
7. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.

(cf. 5145.6 - Parental Notifications)

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

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

9. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when

NONDISCRIMINATION/HARASSMENT (continued)

providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students.

(cf. 1240 - Volunteer Assistance)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

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

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

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

Enforcement of District Policy

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

1. Removing vulgar or offending graffiti

(cf. 5131.5 - Vandalism and Graffiti)

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment

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

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

(cf. 5125 - Student Records)

NONDISCRIMINATION/HARASSMENT (continued)

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

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

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

(cf. 5144 - Discipline)

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

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

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

Process for Initiating and Responding to Complaints

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

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

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

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, the principal or compliance officer shall notify the student or parent/guardian of the right to file a formal complaint in accordance with AR 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, the compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed

NONDISCRIMINATION/HARASSMENT (continued)

shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Issues Unique to Intersex, Nonbinary, Transgender and Gender-Nonconforming Students

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

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

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

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

Intersex student means a student with natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.

Nonbinary student means a student whose gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether or not the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

Transgender student means a student whose gender identity is different from the gender assigned at birth.

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

NONDISCRIMINATION/HARASSMENT (continued)

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

The district's uniform complaint procedures (AR 1312.3) or Title IX sexual harassment procedures (AR 5145.71), as applicable, shall be used to report and resolve complaints alleging discrimination against intersex, nonbinary, transgender, and gender-nonconforming students.

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

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

1. **Right to privacy:** A student's intersex, nonbinary, transgender, or gender-nonconforming status is the student's private information. The district shall develop strategies to prevent unauthorized disclosure of students' private information. Such

NONDISCRIMINATION/HARASSMENT (continued)

strategies may include, but are not limited to, collecting or maintaining information about student gender only when relevant to the educational program or activity, protecting or revealing a student's gender identity as necessary to protect the health or safety of the student, and keeping a student's unofficial record separate from the official record.

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

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

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of gender identity and begin to treat the student consistent with that gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, the student's parents/guardians to

NONDISCRIMINATION/HARASSMENT (continued)

identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained. The meeting shall discuss the intersex, nonbinary, transgender, or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's status as an intersex, nonbinary, transgender, or gender-nonconforming individual, so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting the student's educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

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

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

(cf. 7110 - Facilities Master Plan)

5. **Student Records:** Upon each student's enrollment, the district is required to maintain a mandatory permanent student record (official record) that includes the student's gender and legal name.

NONDISCRIMINATION/HARASSMENT (continued)

A student's legal name as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. A student's gender as entered on the student's official record required pursuant to 5 CCR 432 shall only be changed with written authorization of a parent/guardian having legal custody of the student. (Education Code 49061)

However, when proper documentation or authorization, as applicable, is not submitted with a request to change a student's legal name or gender, any change to the student's record shall be limited to the student's unofficial records such as attendance sheets, report cards, and school identification.

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

(cf. 5125.3 - Challenging Student Records)

6. **Names and Pronouns:** If a student so chooses, district personnel shall be required to address the student by a name and the pronoun(s) consistent with the student's gender identity, without the necessity of a court order or a change to the student's official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.
7. **Uniforms/Dress Code:** A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site.

(cf. 5132 - Dress and Grooming)

BEFORE/AFTER SCHOOL PROGRAMS

The Governing Board desires to provide before-school and/or after-school enrichment programs that support the regular education program in a supervised environment. In order to increase academic achievement of participating students, the content of such programs shall be coordinated with the district's vision and goals for student learning, local control and accountability plan, curriculum, and academic standards.

- (cf. 0000 - Vision)*
- (cf. 0200 - Goals for the School District)*
- (cf. 0460 - Local Control and Accountability Plan)*
- (cf. 0470 - COVID-19 Mitigation Plan)*
- (cf. 5147 - Dropout Prevention)*
- (cf. 5148 - Child Care and Development)*
- (cf. 6011 - Academic Standards)*
- (cf. 6176 - Weekend/Saturday Classes)*
- (cf. 6177 - Summer Learning Programs)*
- (cf. 6179 - Supplemental Instruction)*

The district's program shall be planned through a collaborative process that includes parents/guardians, students, and representatives of participating schools, governmental agencies including city and county parks and recreation departments, local law enforcement, community organizations, and, if appropriate, the private sector. (Education Code 8422, 8482.5, 46120)

To the extent feasible, the district shall give priority to establishing before-school and/or after-school programs in low-performing schools and/or programs that serve low-income and other at-risk students.

- (cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*
- (cf. 1700 - Relations Between Private Industry and the Schools)*
- (cf. 6020 - Parent Involvement)*

Any After School Education and Safety Program (ASES), 21st Century Community Learning Center Program (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs), or other program to be established pursuant to Education Code 8421, 8482.3 or 8484.75 shall be approved by the Board and the principal of each participating school.

The Superintendent or designee shall ensure that all staff who directly supervise students in the district's before-school and/or after-school program possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities.

- (cf. 1240 - Volunteer Assistance)*
- (cf. 4131 - Staff Development)*
- (cf. 4222 - Teacher Aides/Paraprofessionals)*
- (cf. 4231 - Staff Development)*
- (cf. 4331 - Staff Development)*

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Each program shall include academic and enrichment elements in accordance with law and administrative regulation. In addition, each program may include support services that reinforce the educational component and promote student health and well-being.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 5030 - Student Wellness)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 6142.7 - Physical Education and Activity)

OPTION 1: No fee shall be charged for participation in the program.

Eligible students who are 11 or 12 years of age shall be placed in a before-school or after-school program, if and when available, rather than subsidized child care and development services. During the time that the before-school or after-school program does not operate, such students may be provided the option of enrolling in child care and development services in accordance with the enrollment priorities established in AR 5148 - Child Care and Development. (Welfare and Institutions Code 10273)

The Board and the Superintendent or designee shall monitor student participation rates and shall identify multiple measures that shall be used to evaluate program effectiveness. Such measures may include, but are not limited to, student outcome data; program self-assessments; feedback from staff, participating students, and parents/guardians; and observations of program activities.

(cf. 0500 - Accountability)

Every three years, the Superintendent or designee shall review the after-school program plan, including, but not limited to, program goals, program content, and outcome measures. Documentation of the program plan shall be maintained for a minimum of five years.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

8281.5 California Prekindergarten Planning and Implementation Grant Program

8295-8305 Child development program personnel qualifications

8420-8428 21st Century After-School Program for Teens

8482-8484.65 After School Education and Safety Program

8484.7-8484.9 21st Century Community Learning Centers

17264 New construction; accommodation of before- and after-school programs

35021.3 After-school physical recreation instructors

45125 Criminal record check

45330 Paraprofessionals; instructional aides

45340-45349 Paraprofessionals; instructional aides
46120 Expanded Learning Opportunities Program
49024 Criminal background check; Activity Supervisor Clearance Certificate
49430-49434 Nutrition standards
49540-49546 Child Care Food Program
49553 Free or reduced-price meals
69430-69460 Cal Grant program
WELFARE AND INSTITUTIONS CODE
10207-10490 Child Care and Development Services Act, especially:
10273 Preferred placement for otherwise eligible children ages 11 or 12
UNITED STATES CODE, TITLE 20
6311 State plans
6314 Title I schoolwide programs
7171-7176 21st Century Community Learning Centers
UNITED STATES CODE, TITLE 42
1766-1766a Child and Adult Care Food Program
11434a Education for homeless children and youths
CODE OF FEDERAL REGULATIONS, TITLE 7
226.17 Child care center nutrition standards

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
Expanded Learning Opportunities Program FAQs, October 2021
Request for Applications: 21st Century Community Learning Centers Elementary/Middle Schools, September 2020
Request for Applications: 21st Century High School After School Safety and Enrichment for Teens, September 2020
21st CCLC and ASSETs FAQs, September 2020
Quality Program Improvement Plan Instructions: Instructions for Completing a Quality Program Improvement Plan for Expanded Learning Programs in California, August 2020
A Crosswalk Between the Quality Standards for Expanded Learning and Program Quality Assessment Tools, 2014
Quality Standards for Expanded Learning in California: Creating and Implementing a Shared Vision of Quality, 2014
California After School Physical Activity Guidelines, 2009
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
21st Century Community Learning Centers, Nonregulatory Guidance, February 2003
WEB SITES
CSBA: <http://www.csba.org>
California Department of Education, Expanded Learning: <https://www.cde.ca.gov/ls/ex>
California Healthy Kids Survey: <https://chks.wested.org>
California School-Age Consortium: <http://calsac.org>
Commission on Teacher Credentialing: <http://www.ctc.ca.gov>
Partnership for Children and Youth: <http://partnerforchildren.org>
U.S. Department of Agriculture: <http://www.fns.usda.gov/cnd/care/afterschool.htm>
U.S. Department of Education: <http://www.ed.gov>

BEFORE/AFTER SCHOOL PROGRAMS

Definitions

Expanded learning opportunities means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of students through hands-on, engaging learning experiences. *Expanded learning opportunities* does not mean an extension of instructional time, but rather, opportunities to engage students in enrichment, play, nutrition, and other developmentally appropriate activities. (Education Code 8482.1, 46120)

Unduplicated student means a student enrolled in a district who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. (Education Code 42238.02, 46120)

Grades K-9

The district's After School Education and Safety (ASES) program or 21st Century Community Learning Center (21st CCLC) program shall serve students in any of grades K-9 as the district may determine based on local needs. (Education Code 8482.3, 8484.7, 8484.75, 8484.8)

The district's 21st CCLC program shall primarily serve students in Title I schoolwide programs. (Education Code 8484.8; 20 USC 7173)

(cf. 6171 - Title I Programs)

The district's Expanded Learning Opportunities (ELO) program shall serve students in grades TK-6. For the 2021-22 school year, the district shall offer access to ELO programs to all unduplicated students in grades TK-6 and provide access to such programs to at least 50 percent of enrolled unduplicated students. Commencing with the 2022-23 school year, the district shall offer all students in grades TK-6 access to ELO programs, and ensure that access is provided to any student whose parent/guardian requests placement in a program. (Education Code 46120)

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

The district's ASES, 21st CCLC, and ELO program(s) shall be operated in accordance with the following:

1. Program Elements

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- a. The program shall include an educational and literacy element in which tutoring or homework assistance is provided in language arts, mathematics, history and social science, computer training, and/or science. (Education Code 8482.3, 8484.75, 46120)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6154 - Homework/Makeup Work)

(cf. 6163.4 - Student Use of Technology)

- b. The program shall include an educational enrichment element which may include, but is not limited to, fine arts, career technical education, recreation, technology, physical fitness, and prevention activities. (Education Code 8482.3, 8484.75, 46120)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

(cf. 6142.6 - Visual and Performing Arts)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6178 - Career Technical Education)

2. Nutrition

- a. If snacks or meals are made available in the program, they shall conform to nutrition standards specified in Education Code 49430-49434 or 42 USC 1766 as applicable. (Education Code 8482.3, 8484.75, 46120; 42 USC 1766-1766a; 7 CFR 226.17)
- b. The district's before-school program shall offer a breakfast meal as described in Education Code 49553 for all program participants. (Education Code 8483.1, 8484.75)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3554 - Other Food Sales)

(cf. 5030 - Student Wellness)

3. Location of Program

- a. The program may be offered at one or multiple school sites and/or at an easily available and accessible off-campus facility. (Education Code 8482.3, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- b. When there is a significant barrier to student participation in either the before-school or after-school component of a program at the school of attendance, the Superintendent or designee may, with the approval of the Superintendent of Public Instruction, provide services at another school site. Such transfer of services shall occur only if the school to which the program will be transferred agrees to receive students from the transferring school and has an existing grant of the same type as the transferring school, or does not have a 10-percent lower percentage of students eligible for free or reduced-price meals than the transferring school. A significant barrier includes any of the following: (Education Code 8482.8, 8484.75)
- (1) Fewer than 20 students participating in the program component
 - (2) Extreme transportation constraints, including, but not limited to, desegregation busing, busing for magnet or open enrollment schools, or student dependence on public transportation
 - (3) A reduction in the program grant of an existing school due to its merging into a new school opened by the district or the splitting of its students with a new school

In such cases, the district shall arrange for safe, supervised transportation between school sites; ensure communication among staff in the regular school program, staff in the before-school or after-school program, and parents/guardians; and ensure alignment of the educational and literacy elements with the regular school program of participating students. (Education Code 8482.8, 8484.75)

(cf. 3540 - Transportation)

4. Staffing

- a. All staff members who directly supervise students shall, at a minimum, meet the qualifications for an instructional aide. (Education Code 8483.4, 8484.75, 45330, 45344, 45344.5)

(cf. 4222 - Teacher Aides/Paraprofessionals)

- b. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in law and Board policy. (Education Code 8483.4, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

(cf. 1240 - Volunteer Assistance)

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

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

- c. The student-to-staff ratio shall be no more than 20 to 1, except that programs serving transitional kindergarten or kindergarten students shall maintain a student-to-staff member ratio of no more than 10 to 1 (Education Code 8483.4, 8484.75, 46120)
5. Hours of Operation
- a. A before-school program shall not operate for less than one and one-half hours per regular school day. (Education Code 8483.1, 8484.75)
 - b. An after-school program shall begin immediately upon the conclusion of the regular school day and shall operate a minimum of 15 hours per week and at least until 6 p.m. on every regular school day. (Education Code 8483, 8484.75)
 - c. An ELO program shall provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, shall not be less than nine hours of combined instructional time and expanded learning opportunities per instructional day. (Education Code 46120)
6. Admissions
- a. Every student attending a school operating a program is eligible to participate in the program, subject to program capacity. (Education Code 8482.6, 8484.75)

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

- b. If the number of students wishing to participate in the program exceeds program capacity, students shall be selected for enrollment based on the following guidelines:
 - (1) First priority for enrollment shall be given to students who are identified as homeless youth, as defined by the McKinney-Vento Homeless Assistance Act (42 USC 11434a), at the time they apply for enrollment or at any time during the school year, to students who are identified by the program as being in foster care, and to students who are eligible for free or reduced-price meals. (Education Code 8483, 8483.1, 8484.75)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

The district is not required to disenroll a current student in order to secure the enrollment of a student who has priority for enrollment. (Education Code 8483, 8483.1)

The district shall inform the parent/guardian of a homeless or foster youth of the right of the child to receive priority enrollment and how to request priority enrollment. (Education Code 8483, 8484.75)

(cf. 5145.6 - Parental Notifications)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)

- (2) Second priority for enrollment of middle or junior high school students shall be given to students who attend daily. (Education Code 8483, 8483.1, 8484.75)

7. Attendance/Early Release

- a. Each student admitted into a district program shall be expected to attend the full number of hours that the program is in operation every day that the student participates.
- b. When necessary, a student's parent/guardian may request, in writing, that the Superintendent or designee approve the reasonable late daily arrival for the before-school program or the reasonable early daily release from the after-school program. The Superintendent or designee shall not approve such a request if the student would be attending less than one-half of the daily program hours.

8. Summer/Intersession/Vacation Programs

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- a. ELO programs shall offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days, during intersessional periods.

- b. A before-school program operating during summer, intersession, and/or vacation days shall be offered for a minimum of two hours per day. An after-school program offered during summer, intersession, and/or vacation days may be operated for either three hours or six hours per day in accordance with Education Code 8483.76. When both before-school and after-school programs are offered for the same students on such days, they shall be operated for a minimum of four and one-half hours per day. (Education Code 8483, 8483.1, 8483.2, 8483.76)
- c. A program offered during summer, intersession, and/or vacation periods may open eligibility to every student attending a school in the district, with priority for enrollment given to students enrolled in the school that received the grant. (Education Code 8483.76)
- d. To address the needs of students and school closures, the program may be conducted at an off-site location or an alternate school site. The program shall notify the California Department of Education (CDE) of the change of location and shall include a plan to provide safe transportation pursuant to Education Code 8484.6. (Education Code 8483.76)
- e. Any program operating for six hours per day shall provide at least one nutritionally adequate free or reduced-price meal to each eligible student during each program day. (Education Code 8483.76)
- f. For any program operating six hours per day, district procedures pertaining to student attendance and early release as specified in item #7 above shall apply. (Education Code 8483.76)

(cf. 6177 - Summer Learning Programs)

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

COURSES OF STUDY

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

(cf. 0415 - Equity)

(cf. 5145.3 - Nondiscrimination/Harassment)

Elementary Grades

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide

COURSES OF STUDY (continued)

for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

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

(cf. 6141.5 - *Advanced Placement*)

(cf. 6146.1 - *High School Graduation Requirements*)

(cf. 6178 - *Career Technical Education*)

*Legal Reference:*EDUCATION CODE

200 Educational equity

220 Prohibition of discrimination

234.1 Categorical program monitoring and prohibition of discrimination, harassment, intimidation, and bullying

234.7 Student protections relating to immigration and citizenship status

33319.3 Driver education; CDE materials on road rage

33540 Government and civics instruction in interaction with government agencies

48980 Parental notifications

49060-49079 Student records

51202 Instruction in personal and public health and safety

51203 Instruction on alcohol, narcotics and restricted dangerous drugs

51204 Course of study designed for student's needs

51204.5 Social science instruction; history of California; contributions of various groups

51210-51212 Course of study for grades 1-6

51220-51230 Course of study for grades 7-12

51241 Exemption from physical education

51911-51921 Comprehensive health education

51930-51939 California Healthy Youth Act

51940 Curriculum for brain and spinal cord injury prevention

60040-60052 Requirements for instructional materials

66204 Certification of high school courses as meeting university admission criteria

GOVERNMENT CODE

7282-7282.5 Standards for responding to U.S. Immigration and Customs enforcement holds

7283-7283.2 Standards for participation in U.S. Immigration and Customs enforcement programs

7284-7284.12 Cooperation with immigration authorities

11135 Discrimination

HEALTH AND SAFETY CODE

11032 Definitions of dangerous drugs

PENAL CODE

422.55 Hate crime

CODE OF REGULATIONS, TITLE 5

430-438 Student Records

4940 Nondiscrimination; course access

10020-10043 Automobile driver education and training

10060 Physical education program

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

COURSES OF STUDY (continued)

Management Resources:

WEB SITES

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

American Heart Association: <https://www.heart.org>

American Red Cross, Hands-Only CPR: <https://www.redcross.org/take-a-class>

California Career Resource Network: <http://www.californiacareers.info>

California Colleges.edu: <http://www.californiacolleges.edu>

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

California State University, Admission Requirements: http://www.csumentor.edu/planning/high_school

California Student Aid Commission: <https://www.csac.ca.gov>

Federal Student Aid: <https://studentaid.gov>

University of California, a-g Course Submissions:

<https://hs-articulation.ucop.edu/guide/update-your-a-g-list/submitting-courses>

University of California, List of Approved a-g Courses: <https://hs-articulation.ucop.edu/agcourselist>

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

COURSES OF STUDY

Grades 1-6

Courses of study for grades 1-6 shall include the following:

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues

COURSES OF STUDY (continued)

- f. The wise use of natural resources

(cf. 6142.5 - Environmental Education)

- 4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

- 5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

- 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

- a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available

(cf. 6142.8 - Comprehensive Health Education)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease

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

- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

- 7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

(cf. 6142.7 - Physical Education and Activity)

AR 6143(c)

COURSES OF STUDY (continued)

9. Career awareness exploration

(cf. 6178 - Career Technical Education)

Grades 7-12

Courses of study for grades 7-12 shall include the following:

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)

- a. The history, resources, development, and government of California and the United States, including instruction in:

- (1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)

AR 6143(d)

COURSES OF STUDY (continued)

- b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

(cf. 5138 - Conflict Resolution/Peer Mediation)

- c. The development of the American economic system, including the role of the entrepreneur and labor

- d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

- e. Eastern and western cultures and civilizations
- f. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides), slavery, and the Holocaust
- g. Contemporary issues

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

(cf. 6142.2 - World Language Instruction)

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

(cf. 6142.7 - Physical Education and Activity)

5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

AR 6143(e)

COURSES OF STUDY (continued)

(cf. 6142.93 - Science Instruction)

6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

(cf. 6142.6 - Visual and Performing Arts Education)

8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)
9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6178 - Career Technical Education)

10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)

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

11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
 - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is available

Instruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice. (Education Code 51225.6)

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

INDEPENDENT STUDY

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time or part-time basis and in conjunction with part- or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

(cf. 0420.4 - Charter School Authorization)

(cf. 6181 - Alternative Schools/Programs of Choice)

Except for students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to quarantine or school closure for exposure to or infection with COVID-19, student participation in independent study shall be voluntary. (Education Code 51747, 51749.5, 51749.6)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

With the exception of students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to a quarantine or school closure for exposure to or infection with COVID-19, the minimum period of time for any independent study option shall be three consecutive school days. (Education Code 51747)

General Independent Study Requirements

For the 2021-22 school year, the district shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the district has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, the Superintendent or designee may offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

INDEPENDENT STUDY (continued)

(cf. 5147 - Dropout Prevention)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.11 - Alternative Credits Toward Graduation)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6200 - Adult Education)

The minimum instructional minutes for students participating in independent study shall be the same as required for their peers at the school who are receiving in-person instruction, except as otherwise permitted by law. (Education Code 46100)

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. When necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due. However, in no event shall the due date of an assignment be extended beyond the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning of required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

INDEPENDENT STUDY (continued)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students participating in an independent study program for 15 school days or more who: (Education Code 51747)

1. Are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or 10 percent of required minimum instructional time over four continuous weeks of the district's approved instructional calendar
2. Are found to be not participatory pursuant to Section 51747.5 for more than the greater of three schooldays or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade span
3. Are in violation of their written agreement

Tiered reengagement strategies procedures used in district independent study programs shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student
2. Notification to parents/guardians of lack of participation within one school day of the recording of a non-attendance day or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

INDEPENDENT STUDY (continued)

The Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more. (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The district shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study during the 2021-22 school year. This notice shall be posted on the district's web site, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)

Upon the request of the parent/guardian of a student, and before signing a written agreement as described below in the section "Master Agreement," the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, and, if requested, their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

Master Agreement

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

However, for the 2021-22 school year only, the district shall obtain a signed written agreement from each student participating in an independent study program for any length of time, no later than 30 days after the first day of instruction in the independent study program.

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress

INDEPENDENT STUDY (continued)

2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate

For the 2021-22 school year, this statement shall not be required for a student's participation in independent study if the student is unable to attend in-person instruction because of a quarantine or school closure mandated by a local or state health order or guidance due to the student's exposure to or infection with COVID-19.
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

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

INDEPENDENT STUDY (continued)

10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student.

However, for the 2021-22 school year, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student, no later than 30 days after the first day of instruction in the independent study program or October 15, whichever date comes later.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Student-Parent-Educator Conferences

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or, if requested by a parent/guardian, prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

Records

The Superintendent or designee shall ensure that records are maintained for audit purposes.

These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally

evaluated the work or personally reviewed the evaluations made by another certificated teacher

4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study program. A student who does not participate in scheduled live interaction or synchronous instruction shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The Superintendent or designee shall also maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

(cf. 3580 - District Records)

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

(cf. 0500 - Accountability)

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

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities

41020 Audit guidelines

41422 Apportionment credit for student inability to attend in-person or school closure due to COVID-19

41976.2 Independent study programs; adult education funding

42238 Revenue limits

42238.05 *Local control funding formula; average daily attendance*
 44865 *Qualifications for home teachers and teachers in special classes and schools*
 46100 *Length of school day*
 46200-46208 *Instructional day and year*
 46300-46307.1 *Methods of computing average daily attendance*
 46390-46393 *Emergency average daily attendance*
 46600 *Interdistrict attendance computation*
 47612-47612.1 *Charter school operation*
 47612.5 *Independent study in charter schools*
 48204 *Residency*
 48206.3 *Home or hospital instruction; students with temporary disabilities*
 48220 *Classes of children exempted*
 48340 *Improvement of pupil attendance*
 48915 *Expulsion; particular circumstances*
 48916.1 *Educational program requirements for expelled students*
 48917 *Suspension of expulsion order*
 49011 *Student fees*
 51225.3 *Requirements for high school graduation*
 51745-51749.6 *Independent study programs*
 52060 *Local control and accountability plan*
 52522 *Adult education alternative instructional delivery*
 52523 *Adult education as supplement to high school curriculum; criteria*
 56026 *Individuals with exceptional needs*
 58500-58512 *Alternative schools and programs of choice*
FAMILY CODE
 6550-6552 *Authorization affidavits*
CODE OF REGULATIONS, TITLE 5
 11700-11703 *Independent study*
UNITED STATES CODE, TITLE 20
 6301 *Highly qualified teachers*
 6311 *State plans*
COURT DECISIONS
Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
 2021-22 AA & IT *Independent Study FAQs, 2021*
Clarifications for Student Learning in Quarantine, 2021
Conducting Individualized Determinations of Need, 2021
Legal Requirements for Independent Study, 2021
Elements of Exemplary Independent Study
California Digital Learning Integration and Standards Guidance, April 2021
EDUCATION AUDIT APPEALS PANEL PUBLICATIONS
Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting
WEB SITES
California Consortium for Independent Study: <http://www.ccis.org>
California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>
Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Policy
adopted:

CSBA POLICY MANUAL UPDATE
December 2021

INDEPENDENT STUDY**Definitions**

Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of Internet or telephonic communication. (Education Code 51745.5)

Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747 or the written learning agreement pursuant to Education Code 51749.6. (Education Code 51745.5)

Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of Internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5 or the certificated employee providing instruction for course-based independent study. (Education Code 51745.5)

Educational Opportunities

For the 2021-22 school year, the district shall offer independent study to meet the educational needs of students as specified in Education Code 51745 unless the district has obtained a waiver. (Education Code 51745)

Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

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

Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. (Education Code 51747)

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work

consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

To participate in independent study, a student shall be enrolled in a district school. (Education Code 51748)

For the 2022-23 school year and thereafter, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Superintendent or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.1 - District Residency)

A student with disabilities, as defined in Education Code 56026, shall not participate in independent study unless the student's individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

With the exception of students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to a COVID-19 quarantine or school closure, a temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51747)

(cf. 6183 - Home and Hospital Instruction)

INDEPENDENT STUDY (continued)

Regulation
approved:

CSBA POLICY MANUAL UPDATE
December 2021

TRANSITIONAL KINDERGARTEN

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Eligibility

The district's TK program shall admit children as follows: (Education Code 48000):

1. For the 2021-22 school year, children whose fifth birthday is between September 2 through December 2
2. For the 2022-23 school year, children whose fifth birthday is between September 2 and February 2
3. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2
4. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2
5. For the 2025-26 school year, and in each school year thereafter, children who turn four by September 1

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or childcare program. (Education Code 48000).

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)
(cf. 5111.1 - District Residency)
(cf. 5141.22 - Infectious Diseases)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee determines that it is in the child's best interest.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year as described above, provided that the Superintendent or designee recommends that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Learners)

The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours long except for TK students enrolled in expanded learning opportunity programs provided by the district pursuant to Education Code 46120. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day for the kindergarten program either at the same or different school sites. The Superintendent or designee shall annually report to CDE as to whether the district's TK programs are offered full day, part day, or both. (Education Code 8973, 37202, 46111, 46115, 46117, 48003)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 5148.2 - Before/After School Programs)

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

The Superintendent or designee shall develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning offerings, the After School Education and Safety Program, the California State Preschool Program (CSPP), Head Start programs, and other community-based early learning and care programs. The Superintendent or designee shall present such plan for consideration by the Board at a public meeting on or before June 30, 2022. (Education Code 8281.5)

The district shall maintain an average TK class enrollment of not more than 24 students for each school site. (Education Code 48000)

Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2023, have at least 24 units in early childhood education and/or child development, comparable professional experience in a preschool setting, and/or a child development teacher permit issued by CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.

The district shall, commencing with the 2022-23 school year, maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2023-24 school year. (Education Code 48000)

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

Legal Reference:

EDUCATION CODE

8207 California State Preschool Program administration

8241 Staffing ratios for center-based programs

8281.5 California Prekindergarten Planning and Implementation Grant Program

8970-8974 Early primary programs; extended-day kindergarten

17375 Establishment of California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program

37202 School calendar; equivalency of instructional minutes

44065 Issuance of and functions requiring credentials

44256 Authorization for teaching credentials

44258.9 Assignment monitoring by county superintendent of schools

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46120 Expanded Learning Opportunities Program

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

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

48003 Kindergarten annual report

48011 Admission on completing kindergarten

48200 Compulsory education, starting at age six

CODE OF REGULATIONS, TITLE 5

18000-18434 Child care and development programs, especially:

18068 Attendance and expenditure reports

18272 *Developmental profile*
18281 *Environment rating scales*

Management Resources:

CSBA PUBLICATIONS

What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

Desired Results Developmental Profile: A Developmental Continuum from Early Infancy up to Kindergarten Entry, 2015

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 3, 2013

California Preschool Learning Foundations, Vol. 3, 2012

California Preschool Curriculum Framework, Vol. 2, 2011

California Preschool Learning Foundations, Vol. 2, 2010

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

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

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

California Kindergarten Association: <https://californiakindergartenassociation.org/>

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

Transitional Kindergarten California: <http://tkcalifornia.org>

Policy
adopted:

CSBA POLICY MANUAL UPDATE
December 2021