

# TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING AGENDA

Tuesday, February 7, 2023  
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

**3. CONSENT CALENDAR: Action items:**

**3.1** Minutes of the Regular Board Meeting - January 3, 2023

**3.2** Minutes of the Special Board Meeting – January 24, 2023

**3.3** Conference, Field Trip, Fund Raiser and Facilities Requests

**3.4** Donations: 23” Timpani Drum, 26” Timpani Drum, and a 29” Timpani Drum donated by Mr. Eric Farrenkopf

**4. ADMINISTRATIVE: Action items:**

**4.1** Comprehensive School Safety Plan 2022-2023

*(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 6, 2023

**4.3** Setting the Date of the Budget and LCAP Approval. The proposed date is June 13, 2023

**4.4** Award of Bid – Paint Project at Tipton Elementary School

Recommend Award of Bid No.3 - Paint Project at Tipton Elementary School

**4.5** Resolution #2022-2023-05 In the Matter of Establishing a School Facilities Fund – New Construction

**4.6** 2023 Delegate Assembly Ballot Subregion 12-A (Tulare County)

**5. FINANCE: Action items:**

**5.1** Vendor Payments

**5.2** Audit Report for Year Ended June 30, 2022

6. **INFORMATION: (Verbal Reports & Presentations)**
  - 6.1 MOT--FOOD SERVICE—PROJECTS
  - 6.2 Tipton Solar Plant Annual Report
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 Appointment/Employment  
Title: ASES Instructional Aide
  - 8.4 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: February 3, 2023**

# DISTRITO ESCOLAR PRIMARIO DE TIPTON

## REUNIÓN ORDINARIA DE LA JUNTA

### AGENDA

martes, 7 de febrero de 2023

7:00 pm. Sala de Juntas de Distrito

#### 1. **LLAMADA AL ORDEN** – SALUDO A LA BANDERA

De conformidad con la Ley de Estadounidenses con Discapacidades y la Ley Brown, si necesita asistencia especial para participar en la reunión, incluida la recepción de la agenda y los documentos en el paquete de la agenda en un formato alternativo, comuníquese con la oficina del Distrito Escolar Primario de Tipton al (559) 752-4213. La notificación 48 horas antes de la reunión permitirá que el distrito haga arreglos razonables para garantizar la accesibilidad a esta reunión (28CFR35.102-35, 104 ADA Título II) y permitirá la preparación de documentos en formato alternativo apropiado

#### 2. **OPINIÓN DEL PÚBLICO:**

Con el fin de garantizar que los miembros del público tengan una oportunidad significativa de dirigirse a la junta sobre los puntos de la agenda que están dentro de la jurisdicción de la junta, los puntos de la agenda pueden abordarse en la parte de la agenda con aportes públicos o en el momento en que se trate el asunto. asumido por la junta. Las presentaciones de la junta están limitadas a 3 minutos por persona y 15 minutos por tema.

2.1 Relaciones con la comunidad/Comentarios de los ciudadanos

2.2 Informes por Unidades de Empleados CTA/CSEA

#### 3. **CALENDARIO DE CONSENTIMIENTO: Elementos de acción:**

3.1 Acta de la Junta Ordinaria de Directorio - 3 de enero de 2023

3.2 Acta de la Junta Extraordinaria – 24 de enero de 2023

3.3 Solicitudes de conferencias, excursiones, recaudación de fondos e instalaciones

3.4 Donaciones: Timbales de 23”, Timbales de 26” y Timbales de 29” donados por Sr. Eric Farrenkopf

#### 4. **ADMINISTRATIVO: Elementos de acción:**

4.1 Plan Integral de Seguridad Escolar 2022-2023

(Una copia del plan estará disponible en la reunión de la junta)

**4.2** Fijación de la Fecha de la Audiencia Pública del Presupuesto y LCAP. La fecha propuesta es junio. 6, 2023

**4.3** Fijación de la Fecha de Aprobación del Presupuesto y LCAP. La fecha propuesta es el 13 de junio De 2023

**4.4** Adjudicación de la oferta: proyecto de pintura en la escuela primaria Tipton

Recomendar adjudicación de la oferta n.º: 3 proyecto de pintura en la escuela primaria Tipton

**4.5** Resolución #2022-2023-05 En Materia de Establecer un Fondo de Instalaciones Escolares – Nuevo Construcción

**4.6** Subregión 12-A de la boleta electoral de la asamblea de delegados de 2023 (condado de Tulare)

**5. FINANZAS: Elementos de acción:**

**5.1** Pagos a proveedores

**5.2** Informe de auditoría para el año finalizado el 30 de junio de 2022

**6. INFORMACIÓN: (Informes verbales y presentaciones)**

**6.1** MOT--SERVICIO DE ALIMENTOS-PROYECTOS

**6.2** Informe anual de la planta solar de Tipton

**7. CUALQUIER OTRO NEGOCIO:**

**7.1** Actualizaciones de la política de la Junta de diciembre

**8. APLAZAR A SESIÓN CERRADA: La Junta considerará y podrá actuar sobre cualquiera de los siguientes puntos en sesión cerrada. Cualquier acción tomada se informará públicamente al final de la sesión cerrada como lo exige la ley.**

**8.1** Código de Educación 35146

Transferencias de estudiantes, entre distritos, etc.

**8.2** Código de Gobierno Sección 54957

Disciplina de Empleado Público/Despido/Liberación/Queja

**8.3** Sección 54957 del Código de Gobierno

Nombramiento/empleo de empleado público

Título: Ayudante de Instrucción ASES

**8.4** Sección 54957 del Código de Gobierno

Evaluación de Desempeño de Empleados Públicos

Título: Superintendente

**9. CONVOCATORIA A SESIÓN ABIERTA**

**10. INFORME DE SESIÓN CERRADA**

**11. APLAZAMIENTO**

**La Junta luego de la discusión y un voto de acuerdo, la Junta puede convertir cualquier tema en un tema de acción.**

**Aviso: Si los documentos se distribuyen a los miembros de la junta con respecto a un tema de la agenda dentro de las 72 horas posteriores a una reunión regular de la junta, al mismo tiempo los documentos estarán disponibles para inspección pública en la oficina del distrito ubicada en 370 N. Evans Road, Tipton CA. 93272, teléfono 752-4213.**

**Agenda publicada: 3 de febrero de 2023**

**3. CONSENT CALENDAR: Action items:**

**3.1** Minutes of the Regular Board Meeting - January 3, 2023

# Tipton Elementary School District

## MINUTES

### REGULAR BOARD MEETING

Tuesday, January 3, 2023

7:00 p.m. District Board Room

**1. CALL TO ORDER- FLAG SALUTE**

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

**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 13, 2022

**3.2** Conference, Field Trip, Fund Raiser and Facilities Requests

*Motion to approve the consent calendar was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

**4. ADMINISTRATIVE: Action items:**

**4.1** Policy 5141.21 and Regulation 5141.21 Administering Medication and Monitoring Health Conditions

*Motion to approve Policy 5141.21 and Regulation 5141.21 Administering Medication and Monitoring Health Conditions was made by John Cardoza and second by Fernando Cunha.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

**5. FINANCE: Action items:**

**5.1** Vendor Payments

*Motion to approve Vendor payments was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

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

**6.1 MOT--FOOD SERVICE—PROJECTS**

*No updates*

**6.2 P-1 Attendance Report**

*Mrs. Cassandra Young shared with the Board the P-1 Attendance Report.*

**6.3 LCAP updated to reflect 2022 Dashboard Data**

*Mrs. Stacey Bettencourt shared with the Board the updated LCAP that reflected 2022 Dashboard data.*

**7. Adjourn to Closed Session: 7:30 pm**

**8. Reconvene to Open Session 7:35 pm**

**9. Report out from Closed Session**

**7.1 Government Code Section 54957**

**Public Employee Discipline/Dismissal/Release/Complaint**

*Motion to ratify the at-will release of a substitute certificated employee, Substitute Employee # 7793019174 was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

*Motion to ratify employee #6122321000 an After School Instructional Aide's resignation effective January 3, 2023 and accepted by the Superintendent on January 3, 2023 was made by John Cardoza and second by Fernando Cunha.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*



10. **ADJOURNMENT: 7:36 pm**

**Minutes approved February 7, 2023**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary

# Distrito Escolar Primario de Tipton

## MINUTOS

### REUNIÓN ORDINARIA DE LA JUNTA

martes, 3 de enero de 2023

7:00 pm. Sala de Juntas de Distrito

#### 1. LLAMADA AL ORDEN - SALUDO A LA BANDERA

La Secretaria de la Junta, Iva Sousa, abrió la reunión a las 7:00 pm y encabezó el saludo a la bandera. Consejeros presentes: Iva Sousa, Fernando Cunha y John Cardoza. Ausentes: Greg Rice y Shelley Heeger. Invitados: Cassandra Cunha

#### 2. OPINIÓN DEL PÚBLICO:

2.1 Relaciones con la comunidad/Comentarios de los ciudadanos

2.2 Informes por Unidades de Empleados CTA/CSEA

*Sin comentarios*

#### 3. CALENDARIO DE CONSENTIMIENTO: Elementos de acción:

3.1 Acta de la Junta Ordinaria de Directorio del 13 de diciembre de 2022

3.2 Solicitudes de conferencias, excursiones, recaudación de fondos e instalaciones

*La moción para aprobar el calendario de consentimiento fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención -0*

*Ausente - Shelley Heeger y Greg Rice*

#### 4. ADMINISTRATIVO: Elementos de acción:

4.1 Política 5141.21 y Reglamento 5141.21 Administración de Medicamentos y Monitoreo  
Condiciones de salud

*La moción para aprobar la Política 5141.21 y el Reglamento 5141.21 sobre la administración de medicamentos y el control de las condiciones de salud fue hecha por John Cardoza y secundada por Fernando Cunha.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención -0*

*Ausente - Shelley Heeger y Greg Rice*

## **5. FINANZAS: Elementos de acción:**

### **5.1 Pagos a proveedores**

*La moción para aprobar los pagos de los proveedores fue hecha por Fernando Cunha y secundada por John*

*Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención –0*

*Ausente - Shelley Heeger y Greg Rice*

## **6. INFORMACIÓN: (Informes verbales y presentaciones)**

### **6.1 MOT--SERVICIO DE ALIMENTOS-PROYECTOS**

*Sin actualizaciones*

### **6.2 Informe de asistencia P-1**

*La Sra. Cassandra Young compartió con la Mesa Directiva el Informe de Asistencia P-1.*

### **6.3 LCAP actualizado para reflejar los datos del tablero de 2022**

*La Sra. Stacey Bettencourt compartió con la Junta el LCAP actualizado que reflejaba 2022 Datos del tablero.*

## **7. Clausura de la sesión cerrada: 7:30 p. m.**

## **8. Volver a reunirse para la sesión abierta a las 7:35 p. m.**

## **9. Informe de sesión cerrada**

### **7.1 Código de Gobierno Sección 54957**

**Disciplina de Empleado Público/Despido/Liberación/Queja**

*La moción para ratificar la liberación a voluntad de un empleado certificado sustituto, el Empleado Suplente # 7793019174 fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención –0*

*Ausente - Shelley Heeger y Greg Rice*

*La moción para ratificar la renuncia del empleado n.º 6122321000, un asistente de instrucción después de la escuela, a partir del 3 de enero de 2023 y aceptada por el superintendente el 3 de enero de 2023, fue hecha por John Cardoza y secundada por Fernando Cunha.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención -0*

*Ausente - Shelley Heeger y Greg Rice*

**10. CIERRE: 7:36 pm**

**Acta aprobada el 7 de febrero de 2023**

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Greg Rice, presidente

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Iva Sousa, secretaria

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Stacey Bettencourt, secretaria

**3. CONSENT CALENDAR: Action items:**

**3.2** Minutes of the Special Board Meeting – January 24, 2023

# Tipton Elementary School District

## MINUTES

### SPECIAL BOARD MEETING

Tuesday, January 24, 2023

6:00 p.m. District Board Room

**1. CALL TO ORDER- FLAG SALUTE**

*Board Clerk, Iva Sousa called the meeting to order at 6:00 pm and led the flag salute. Board Members present: Iva Sousa, Fernando Cunha, and John Cardoza. Absent: Greg Rice and Shelley Heeger. Guests: Fausto Martin*

**2. PUBLIC INPUT:**

**2.1** Community Relations/Citizen Comments

**2.2** Reports by Employee Units CTA/CSEA

*No comments*

**3. ADMINISTRATIVE: Action items:**

**3.1** School Accountability Report Card 2021-2022

*Mrs. Stacey Bettencourt reported that the Teacher Data had not been released from the State therefore, it is missing in the School Accountability Report Card 2021-2022. Mrs. Bettencourt will share the data with the Board once it becomes available.*

*Motion to approve the School Accountability Report Card 2021-2022 was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

**3.2** Consulting Service Agreement with Air Quality Compliance Solutions (AQCS) for Reflooring Asbestos Abatement Project

*Motion to approve Consulting Service Agreement with Air Quality Compliance Solutions (AQCS) for Reflooring Asbestos Abatement Project was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

### 3.3 Tipton Elementary School Plan for Emergency Naloxone Administration

*Motion to approve Tipton Elementary School Plan for Emergency Naloxone Administration was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

## 4. **INFORMATION: (Verbal Reports & Presentations)**

### 4.1 Painting Project Summer 2023

*Mrs. Bettencourt and Mr. Fausto Martin updated the Board on the summer painting project. The mural on the 400 wing restroom will be preserved and touched up as needed. The Character Counts paintings will be painted over as all of the buildings will be painted with a new color. The Pillars and Character Counts Animals will be repainted once the building has been fully repainted. The Pillars and Animals will be repainted in the same location.*

## 5. **Adjourn to Closed Session: 6:44 PM**

## 6. **Reconvene to Open Session 6:49 PM**

## 7. **Report out from Closed Session**

### 5.1 Government Code Section 54957

Public Employee Appointment/Employment

Title: Instructional Aide

*Motion to approve Elijah Burrell as an Instructional Aide was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*

*Absent – Shelley Heeger and Greg Rice*

*Motion to approve Sandra Santacruz as an Instructional Aide was made by Fernando Cunha and second by John Cardoza.*

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

*Yea - Iva Sousa, Fernando Cunha, and John Cardoza*

*No – 0*

*Abstain –0*  
*Absent – Shelley Heeger and Greg Rice*

8. **ADJOURNMENT: 6:50 pm**

**Minutes approved February 7, 2023**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary



**Distrito Escolar Primario de Tipton**  
**MINUTOS**  
**REUNIÓN ESPECIAL DE LA JUNTA**  
martes, 24 de enero de 2023  
18:00 Sala de Juntas de Distrito

**1. LLAMADA AL ORDEN - SALUDO A LA BANDERA**

*La Secretaria de la Junta, Iva Sousa, abrió la reunión a las 6:00 pm y encabezó el saludo a la bandera. Consejeros presentes: Iva Sousa, Fernando Cunha y John Cardoza. Ausentes: Greg Rice y Shelley Heeger. Invitados: Fausto Martín*

**2. OPINIÓN DEL PÚBLICO:**

- 2.1** Relaciones con la comunidad/Comentarios de los ciudadanos
- 2.2** Informes por Unidades de Empleados CTA/CSEA

*Sin comentarios*

**3. ADMINISTRATIVO: Elementos de acción:**

**3.1** Informe de responsabilidad escolar 2021-2022

*La Sra. Stacey Bettencourt informó que los datos de los maestros no se habían publicado por parte del estado, por lo tanto, faltan en el Informe de responsabilidad escolar 2021-2022. La Sra. Bettencourt compartirá los datos con la Junta una vez que estén disponibles.*

*La moción para aprobar el Informe de Responsabilidad Escolar 2021-2022 fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención -0*

*Ausente - Shelley Heeger y Greg Rice*

**3.2** Acuerdo de servicios de consultoría con Air Quality Compliance Solutions (AQCS) para Proyecto de Reducción de Asbesto de Repisado

*La moción para aprobar el Acuerdo de Servicios de Consultoría con Air Quality Compliance Solutions (AQCS) para el Proyecto de Reducción de Asbesto de Repisado fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención -0*

*Ausente - Shelley Heeger y Greg Rice*

### 3.3 Plan de la escuela primaria de Tipton para la administración de emergencia de naloxona

*La moción para aprobar el Plan de la Escuela Primaria Tipton para la Administración de Emergencia de Naloxona fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención –0*

*Ausente - Shelley Heeger y Greg Rice*

## 4. INFORMACIÓN: (Informes verbales y presentaciones)

### 4.1 Proyecto de Pintura Verano 2023

*La Sra. Bettencourt y el Sr. Fausto Martin actualizaron a la Junta sobre el proyecto de pintura de verano. El mural del baño del ala 400 se conservará y se retocará según sea necesario. Las pinturas de Character Counts se pintarán encima ya que todos los edificios se pintarán con un nuevo color. Los pilares y los animales de Character Counts serán repintados una vez que el edificio haya sido completamente repintado. Los Pilares y los Animales se volverán a pintar en el mismo lugar.*

## 5. Finalización de la sesión cerrada: 6:44 p. m.

## 6. Volver a reunirse para la sesión abierta a las 6:49 p. m.

## 7. Informe de sesión cerrada

### 5.1 Código de Gobierno Sección 54957

Nombramiento/empleo de empleado público

Título: Ayudante de instrucción

*La moción para aprobar a Elijah Burrell como Ayudante de Instrucción fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención –0*

*Ausente - Shelley Heeger y Greg Rice*

*La moción para aprobar a Sandra Santacruz como Ayudante de Instrucción fue hecha por Fernando Cunha y secundada por John Cardoza.*

*Voto Sí 3/ No 0 / Abstención 0 / Ausente 2*

*Sí - Iva Sousa, Fernando Cunha y John Cardoza*

*No-0*

*Abstención –0*

*Ausente - Shelley Heeger y Greg Rice*

8. **CIERRE:** 6:50 pm

**Acta aprobada el 7 de febrero de 2023**

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Greg Rice, presidente

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Iva Sousa, secretaria

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Stacey Bettencourt, secretaria

**3. CONSENT CALENDAR: Action items:**

**3.3** Conference, Field Trip, Fund Raiser and Facilities Requests

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Desiree Heinks GRADE 8<sup>th</sup>

CLASSES ATTENDING Spelling Bee representative and alternate

DATE OF TRIP 3/9/2023 NUMBER OF PUPILS 2 ADULTS 1 (School Van)

DESTINATION Valley Strong Ballpark / Visalia Rawhide Stadium

BUS TO LEAVE SCHOOL AT To be determined RETURN AT 3p.m.

## BUS ROUTING AND STOPS

School, Visalia Rawhide Stadium, 300 N. Giddings St. in Visalia, Lunch (to be determined), school

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: Complete registration, complete requisition (fee for spelling bee), field trip permission slips.

TRIP RELEVENCY: It provides our students with the opportunity to compete in a county spelling bee and represent our school.

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

NA

COST \$ 40

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES \_\_\_\_\_ NO  HOW MANY \_\_\_\_\_

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES \_\_\_\_\_ NO  HOW MANY \_\_\_\_\_

SIGNATURE OF TEACHER IN CHARGE Desiree Heinks

TRIP AUTHORIZED BY SCHOOL BOARD YES \_\_\_\_\_ NO \_\_\_\_\_

SIGNATURE OF SUPERINTENDENT Stacy Bell



# Announcing the 24<sup>th</sup> Annual Tulare County Spelling Championship!

Valley Strong Ballpark / Visalia Rawhide Stadium  
300 N. Giddings St. in Visalia

**\*\* Thursday, March 9, 2023 \*\***

The **Tulare County Spelling Championship** is coordinated by the Tulare County Office of Education in partnership with the Times-Delta Media Group (Visalia Times-Delta / Tulare Advance Register). Each year over 100 spellers compete in this nationally recognized event! The 2023 Tulare County Spelling Champion will have the opportunity to go on to represent our region at the **Scripps National Spelling Bee** in Maryland/Washington DC in June 2023!

- **\*\* YOU MAY HAVE RECEIVED AN EMAIL INVITING YOU TO ENROLL WITH SCRIPPS - PLEASE DO NOT REGISTER YOUR SCHOOL OR PAY ANY FEES DIRECTLY WITH SCRIPPS NATIONAL SPELLING BEE \*\***
- Schools may register for this event here: <https://bit.ly/beeregistration2023>. Registration is due by **December 15, 2022**. Upon receipt of the Intent to Participate, TCOE will enroll your school in both the Tulare County Spelling Championship and the Scripps National Spelling Bee Program. TCOE pays \$135 of the \$175 Scripps registration fee. Schools will be invoiced the \$40 balance unless cancellation is received prior to December 15, 2022.
- This event is open to all 4th through 8th grade Tulare County students (public, private & homeschool).
- Preliminary rounds are conducted at the school sites with classroom and/or school-wide spelling bees from September through mid-February.
- The top two students from each school (one champion and one alternate) are eligible to attend the countywide championship. **School-site champion and alternate information is due to our office by February 10, 2023.**
- **NOTE: Only one student per school (the champion speller) will participate in the 2023 Tulare County Spelling Championship.** Alternates will only spell in the competition if the champion speller from their school is unable to participate.

**Maybe YOUR student will be the next Tulare County Spelling Champion and have the opportunity to travel to the Scripps National Spelling Bee in Washington DC!**

**Schools that enroll in the Tulare County / Scripps National Spelling Bee program receive the following benefits:**

- Exclusive online access to the teachers-only section of [spellingbee.com](https://spellingbee.com).
- Official pronouncer guides and word study lists coaches may use for conducting classroom and school spelling bees.
- FREE Word Club app for mobile devices and tablets! Your student can have fun while mastering the School Spelling Bee Study Lists and WORDS OF THE CHAMPIONS study list.
- The Great Words, Great Works book list. Students can learn spelling words from the School Spelling Bee Study List in the context of engaging and age-appropriate stories. This book list includes contemporary fiction, classics and non-fiction titles, organized by reading level.
- Britannica Online for Kids: A one-year subscription to *Britannica Online for Kids* to award to your school champion. **BONUS:** *If your school enrolls on or before September 30, 2022, your school will receive TWO one-year subscriptions to Britannica Online for Kids!*
- TCOE Spelling Championship Awards: First, Second, and Third Place trophies, cash awards and prizes. All Spellers and Alternates receive a Spelling ACE t-shirt. Spellers also receive a keepsake certificate and Spelling ACE medallion.

**Here is a fun VIDEO from the 2022 Scripps National Spelling Bee:**

<https://bit.ly/ScrippsBeeVideo2022>

**Please share with your staff and students and help spread the joy of SPELLING!**



**For more information, please contact Brook Killingsworth  
(559) 733-6326 or [brookk@tcoe.org](mailto:brookk@tcoe.org).**

<https://www.tcoe.org/SpellingBee>

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Nuckols, Burrell, Manfredi GRADE 8<sup>th</sup>

CLASSES ATTENDING 8<sup>th</sup> grade

DATE OF TRIP Feb 2, 2023 NUMBER OF PUPILS 73 ADULTS 3

DESTINATION Tulare Win Farm

BUS TO LEAVE SCHOOL AT 11:30 RETURN AT 2:15

BUS ROUTING AND STOPS

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USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: \_\_\_\_\_

TRIP RELEVENCY: To learn about the H.S. Farm and hands on learning

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

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COST \$ \_\_\_\_\_

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES \_\_\_\_\_ NO  HOW MANY \_\_\_\_\_

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES \_\_\_\_\_ NO  HOW MANY \_\_\_\_\_

SIGNATURE OF TEACHER IN CHARGE Michelle Nuckols

TRIP AUTHORIZED BY SCHOOL BOARD YES \_\_\_\_\_ NO \_\_\_\_\_

SIGNATURE OF SUPERINTENDENT Stacy Butler



Tipton Elementary School District

Name of Club: 8th Grade

Request for Fundraiser Approval and Revenue Projection

School Year: 2022-2023

Date form submitted: 1/23/23 Submitted by: G. Manfredi

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Candy Sales

Location of activity: Home + After School

Facilities needed: none

Items to be sold: Candy bars

Date of activity: Jan

Time of activity: From \_\_\_\_\_ a.m./p.m. To: \_\_\_\_\_ a.m. /p.m.

Item/Ticket selling price: \$ 1.00

Cash Box required? Yes  No

Number of items purchased for sale: 9000 @ \$ 1.00 each = \$ 9,000  
360 x 1. = \$360 free

ASB purchase order required? Yes  freight No

How much income is anticipated? \$ 4110 how much expense is anticipated? \$ 5250

How will profit be used? 8th grade trip

Fundraiser Contact Person: G. Manfredi

Phone Number: X 606

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

Approved by:

Principal/Superintendent: [Signature]

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

Please note: This is not an Invoice.

**Order Confirmation**

Cust. No.  
**485608**  
Order No. 1625119      Order Entry Date 01/20/2023  
P.O./Source Reference No. 01242023  
Salesperson No. 5010      Division 90  
Your Reference No. O-0000409837

TIPTON ELEMENTARY SCHOOL  
Gina Manfredi  
370 N Evans Rd  
Tipton CA 93272-9400

Ship-to  
TIPTON ELEMENTARY SCHOOL  
Gina Manfredi  
370 N Evans Rd  
Tipton CA 93272-9400

Product Number	Description	Qty	Price per Unit	Value
5600WFC	\$1 BAR VP 60CT WFC	150 CAS	35.00 CAS	5,250.00
10	Delivery date: 01/24/2023			
5600WFC	\$1 BAR VP 60CT WFC	6 CAS = 360		
20	Delivery date: 01/24/2023			
Product Total				5,250.00
Freight				120.00
Final Amount				5,370.00

Thank you for selecting WORLD'S FINEST CHOCOLATE, INC.  
Our goal is to exceed your expectations! This Order Confirmation outlines the details of your recent order. Please take a few moments and review it to ensure that we have represented your needs accurately.

Should you have any questions, please contact our Customer Service specialists at 1-888-821-8452.  
We are at your service and look forward to assisting you.

Tipton Elementary School District

Name of Club: Student Council

Request for Fundraiser Approval and Revenue Projection

School Year: 2022-2023

Date form submitted: 1/18/2023 Submitted by: Debbie Gilbert

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Dance

Location of activity: MPR

Facilities needed: MPR

Items to be sold: water, nachos, ms

Date of activity: 2/3/2023

Time of activity: From 6:00 a.m./p.m. To: 8:30 a.m./p.m.

Item/Ticket selling price: \$ 3.00 + 1.00

Cash Box required? Yes No

Number of items purchased for sale: 0 @ \$ \_\_\_\_\_ each = \$ \_\_\_\_\_

ASB purchase order required? Yes  No

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

How will profit be used? school activities

Fundraiser Contact Person: Debbie Gilbert

Phone Number: \_\_\_\_\_

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

Approved by: Stacey Bell  
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.

Tipton Elementary School District

Name of Club: ASES After School Program

Request for Fundraiser Approval and Revenue Projection

School Year: 2022-2023

Date form submitted: 1/30/23 Submitted by: Mrs. Jenny

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: ASES Gram Sale

Location of activity: Outside old cafeteria

Facilities needed: none

Items to be sold: 300

Date of activity: 2/14/23

Time of activity: From \_\_\_\_\_ a.m./p.m. To: \_\_\_\_\_ a.m./p.m.

Item/Ticket selling price: \$ 1.00, \$2.00 & 50cents

Cash Box required?  Yes  No

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

ASB purchase order required?  Yes  No

How much income is anticipated? \$ 300 how much expense is anticipated? \$ 150

How will profit be used? student rewards ice-cream party/ pizza party

Fundraiser Contact Person: Mrs. Jenny

Phone Number: (539) 804-6636

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

Approved by:

Principal/Superintendent: [Signature]

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

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**APPLICATION FOR USE OF SCHOOL FACILITIES**  
(APPLICATION MUST BE FILED AT LEAST ONE WEEK IN ADVANCE)

**1. NAME OF SPONSORING ORGANIZATION**

Tipton Community Council

**2. PERSON RESPONSIBLE**

Loretta Teeters (Secretary)

ADDRESS 2195 No Thompson Rd - 661 No Newman Rd

DATE OF APPLICATION 2/2/23 PHONE 559-723-8561

(Pres.) Nanci Felix → 559-7931-8973-559-752 ~~4167~~ ~~4169~~

**3. ROOM OR FACILITIES DESIRED**

Community Room  
DATE(S) 1<sup>st</sup> Thursday of the month TIME(S) 6:PM - 8PM

**SERVICES OR ITEMS REQUESTED**

Community Room  
Maybe Printer/copies only

**FACILITIES TO BE USED FOR**

Monthly meeting.  
1<sup>st</sup> Thursday of the Month  
near-May

**STATEMENT OF INFORMATION**

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

I have read the statement of Information in its entirety and agree to the conditions required for the use of the above facility request(s).

Certificate of Liability Insurance attached N/A.

Approved \_\_\_\_\_ Disapproved \_\_\_\_\_ Rental Fee \_\_\_\_\_ Deposit Fee \_\_\_\_\_

Signature Estrella Pardo (Treasurer)

Superintendent or Designee [Signature]

**4. ADMINISTRATIVE: Action items:**

- 4.4** Award of Bid – Painting Project at Tipton Elementary School  
Recommend Award of Bid No. 3 - Painting Project at Tipton Elementary School

**BID TABULATION**  
TIPTON ELEMENTARY SCHOOL DISTRICT  
Paint Project

Contractor	Bid Amount
1. Perfection Painting Corp.	\$247,000.00/withdrew bid
2. Colorful Painting	\$Incomplete Bid
3. U.S. National Corp.	\$364,850

*The district recommends U.S. National Corp. as the lowest responsive bidder since Perfection Painting Corp, withdrew their bid.*

**4. ADMINISTRATIVE: Action items:**

**4.5** Resolution #2022-2023-05 In the Matter of Establishing a School Facilities Fund –  
New Construction



**RESOLUTION OF THE GOVERNING BOARD OF  
TIPTON ELEMENTARY SCHOOL DISTRICT**

In the Matter of establishing )  
a School Facilities Fund - New Construction ) RESOLUTION NUMBER.2022-2023-05

**WHEREAS**, the school district has a need to set up a new fund for the School Facilities Fund Construction project # 70-72215-00-001. The new county fund number will be Fund #356 using Resource Number #77100 for accounting;

**WHEREAS**, there is need for a separate accounting for the state facilities apportionments;

**THEREFORE, BE IT RESOLVED** that the County Treasurer be requested to establish a separate fund called the School Facilities Fund for New Construction - Full Day Kinder Program.

**THEREFORE, BE IT ALSO RESOLVED** that the district superintendent is authorized to make temporary cash flow loans from other funds of the district to the School Facilities Fund to be repaid upon receipt of state apportionments.

**THE FOREGOING RESOLUTION WAS ADOPTED** upon the motion of \_\_\_\_\_, seconded by \_\_\_\_\_, at a regular meeting of the Governing Board on the 7th day of February, 2023 by the following vote.

**Ayes:**

**Noes:**

**Abstentions:**

**Absent:**

\_\_\_\_\_  
Secretary/Clerk of said District Board

**4. ADMINISTRATIVE: Action items:**

**4.6** 2023 Delegate Assembly Ballot Subregion 12-A (Tulare County)

**REQUIRES BOARD ACTION**

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **WEDNESDAY, MARCH 15, 2023**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2023 DELEGATE ASSEMBLY BALLOT  
SUBREGION 12-A  
(Tulare County)

Number of seats: 2 (Vote for no more than 2 candidates)

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*Delegates will serve two-year terms beginning April 1, 2023 - March 31, 2025*

*\*denotes incumbent*

Felipe Martinez (Porterville USD)\*

Cathy Mederos (Tulare Joint Union HSD)\*

Randy Villegas (Visalia USD)

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*Provision for Write-in Candidate Name*

---

*School District*

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*Signature of Superintendent or Board Clerk*

---

*Title*

---

*School District Name*

---

*Date of Board Action*

*See reverse side for list of all current Delegates in your Region.*

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**REGION 12 – 13 Delegates (11 elected/2 appointed)◆**

**Director: Bill Farris (Sierra Sands USD)**

**Below is a list of all elected or appointed Delegates from this Region.**

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**Subregion 12-A (Tulare)**

Jacqueline Gaebe (Visalia USD), term expires 2024

Peter Lara Jr. (Porterville USD), term expires 2024

Felipe Martinez (Porterville USD), term expires 2023

Cathy Mederos (Tulare Joint Union HSD), term expires 2023

**Subregion 12-B (Kern)**

Leigh Ann Cook (Rosedale Union ESD), term expires 2024

Pamela Jacobsen (Standard ESD), term expires 2024

David Manriquez (Kern HSD) ◆, appointed term expires 2023

Keith Wolaridge (Panama-Buena Vista Union SD), term expires 2023

Vacant, term expires 2023

Vacant, term expires 2023

Vacant, term expires 2023

Vacant (Kern HSD)◆, appointed term expires 2024

**County Delegate:**

Mary Little (Kern COE), term expires 2024

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**Counties**

Tulare (Subregion A)

Kern (Subregion B)

## View results

Respondent

106 Anonymous

11550:21

Time to complete

### 1. I have been... \*

Appointed

Nominated

### 2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected \*

Cathy Mederos

### 3. Full name \*

Cathy Mederos

4. Region/subregion \*

1A

1- County

2A

2B

3A

3B

3C

3- County

4B

4C

4D

5A

5B

5- County

6B

6C

7A

7B

8A

8B

8C

8D

9A

9B

9C

9 - County

10A

10B

11A

11B

11 - County

12A

12B

15

15 - County

16A

16B

17

17 - County

18A

18B

20

21

21 - County

22

23A

23B

23C

24

5. Name of District or COE \*

Tulare Joint Union High School District

6. Years on board \*

14

## 7. Profession

Retired

## 8. Contact number \*

(559) 901-0192

## 9. Primary email address \*

Cathy.mederos@tulare.k12.ca.us

## 10. Are you an incumbent Delegate? \*

Yes

No

## 11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. \*

As a Delegate I am able to share the challenges our districts face each day to meet the needs of our diverse population. I have lived in the Central Valley of California all my life and have served 14 years on my local school board. Being a Delegate gives me the opportunity to advocate for all our students and families in Region 12A

## 12. Please describe your activities and involvement on your local board, community, and/or CSBA. \*

During my tenure I have served on the Budget, Facility, and Dairy Advisory Boards, and served as our Board President three times. I'm a graduate of the CSBA Masters in Governance Program and attend the Annual Education Conference and Delegate Assembly meetings each year. Twice I've had the pleasure of reviewing Golden Bell Award recipient applications in Region 12A. I served on the Board of Tulare Youth Services Bureau that provides mental health services for students and their families in Tulare County. Currently I am President of the Tulare County School Boards Association, President of the Tulare Noon Rotary Club, and Membership Chair for the Tulare Historical Museum.

## 13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? \*

Districts have been given unprecedented funding from the State and Federal governments to meet academic, social and emotional needs, but there is much work to be done to assure students capture the learning loss from the pandemic. The State's investment for mental health services is a priority, along with a commitment to address employer pension contributions. CSBA must advocate to preserve funding so districts can maintain programs vital to the success of all students.



## View results

Respondent

43 Anonymous

05:22

Time to complete

1. I have been... \*

Appointed

Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected \*

Felipe A. Martinez

3. Full name \*

Felipe A. Martinez

4. Region/subregion \*

1A

1- County

2A

2B

3A

3B

3C

3- County

4B

4C

4D

5A

5B

5- County

6B

6C

7A

7B

8A

8B

8C

8D

9A

9B

9C

9 - County

10A

10B

11A

11B

11 - County

12A

12B

15

15 - County

16A

16B

17

17 - County

18A

18B

20

21

21 - County

22

23A

23B

23C

24

5. Name of District or COE \*

Porterville Unified School District

6. Years on board \*

8

7. Profession

Insurance Agent

8. Contact number \*

5593503003

9. Primary email address \*

fmartinez@portervilleschools.org

10. Are you an incumbent Delegate? \*

- Yes
- No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. \*

This is my eighth year as a governing board trustee and I have completed one term as a Delegate. I've also completed the Masters in Governance Program, which provided a valuable information and understanding on how be an effective trustee. I have developed by critical thinking skills as well as problem solving. I wish to represent the school boards and students of Tulare County and I will do my best.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. \*

I have served as an elected Councilmember and Vice Mayor for the City of Porterville. I've served on the California Latino Water Coalition and League of California Cities association. I've served as president for the Porterville Exchange Club; Tulare & Kings County Hispanic Chamber board member; Chairperson for the StepUP committee, a positive behavior and bystander intervention program that teaches students to be proactive in helping others; and Chairperson for El Futuro Credit Union, which was established in the 1960's for low income farm working families. I've also served on many civic activities to improve the quality of life for the Porterville community and surrounding area.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? \*

I do believe the challenge is recouping learning loss while working through the social & emotional issues affecting our students, parents and staff. As we bounce back from the 2.5 years of the challenges Covid 19 gave us as a learning institute. There are more challenges from the misinformation that surrounds our curriculum but just like Covid 19 we will work through them.

# Delegate Assembly Biographical Sketch Form for 2023 Election



**Deadline: Saturday, January 7, 2023 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) by no later than 11:59 p.m. on January 7, 2023. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2023. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature Randy Villegas Date: 11/27/2022

Name: Randy Villegas CSBA Region & subregion #: 12-A

District or COE: Visalia Unified School District Years on board: 1

Profession: Professor Contact Number ( Cell  Home  Bus.): 661-378-1658

Primary E-mail: rvillegas@vusd.org

Are you an incumbent Delegate?  Yes  No If yes, year you became Delegate: \_\_\_\_\_

**Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.**

I am interested in serving as a delegate in order to represent our region here in the Central Valley and to ensure that CSBA is reflecting the needs and interests of our students and community. As a trustee for VUSD I know what it means to be part of a governance team and recognize the need to have a voice at the table. I want to help amplify the voices of our communities as a delegate, and like my colleagues in the region, I am passionate about the transformative power of education. I am a first generation college graduate and a professor at College of the Sequoias. With this, I bring the unique insight of also being able to hear directly from students who graduate from all areas of our region and hope to advocate on behalf of all of our students and community members. Growing up working in my family's auto shop I recognize the value of CTE pathways, 2 year and 4 year institutions, as well as programs like VAPA and FFA that keep our students connected and help them thrive.

**Please describe your activities and involvement on your local board, community, and/or CSBA.**

When a vacancy occurred on the board last December, I didn't hesitate to step up and serve our community. During this time I've:

- Advocated to align graduation requirements with A-G, so our students are college and career ready.
- Pushed for transparency, supporting a policy to grant the public access to meeting recordings.
- Voted to refinance Measure E, leading to a savings of \$6 million dollars for our taxpayers.
- Increased funding for Music/Visual and Performing Arts Programs.
- Supported the hiring of more counselors and psychologists for student's mental health.

Now after being elected in my own right, I continue to serve our community as a professor and trustee, and am on the board of directors for several non-profit organizations based locally and statewide.

**What do you see as the biggest challenge facing governing boards and how can CSBA help address it?**

The biggest issue facing our districts is increasing our academic achievement of students, and investing into programs that will keep students connected, while navigating the economic uncertainty of an estimated state deficit of 25 billion dollars. Though we have state reserves, CSBA can help address these concerns by prioritizing a legislative agenda and advocacy that puts student wellbeing first. Additionally CSBA must take into account the voices of our regional delegates who recognize the unique needs and challenges that students in the Central Valley face when it comes to transportation, poverty, access to services, lack of 4 year institutions, and other regional issues.

**Randy Villegas**

College of the Sequoias. Department of Political Science. *Professor*. Aug 2020 Present.  
[rvillegas@vusd.org](mailto:rvillegas@vusd.org), [randyv@cos.edu](mailto:randyv@cos.edu)

**Education:**

University of California Santa Cruz, 06/2022.

Ph.D. in Politics, Designated Emphasis in Latin American and Latino Studies.

California State University Bakersfield, 05/2017.

B.A. Political Science: Emphasis in American Politics; Minor: History.

*Magna cum laude*.

Panetta Institute for Public Policy/ CSU Monterrey Bay 12/16.

**Work:**

College of the Sequoias. Department of Political Science. *Professor*. Aug 2020- Present.

**Service:**

Visalia Unified School District Board of Trustees. Trustee. December 9<sup>th</sup> 2021- Present.

Visalia Unified Board Educational Services Board Policy Committee ( Dec 14<sup>th</sup> 2021- Present)

Visalia Unified Equity and Student Services ( Dec 14<sup>th</sup> 2021- Present)

College of the Sequoias: Academic Senate. Division of Social Sciences, Senator. Committee A.  
August 2021-Present.

College of the Sequoias: Institutional Planning & Effectiveness Committee. September 2021-July  
2022.

**Teaching Experience & Certifications:**

College of the Sequoias Equity in Teaching Institute (ETI). Participant. June 2021-Aug 2021.

The Charles A. Dana Center, The University of Texas at Austin. Focused Online Collaborative  
Interactions Certificate. (FOCI series 5). Driving Equitable Student Outcomes:  
Implementing equity-minded teaching and learning. Central Valley Higher Education  
Consortium (CVHEC). January 2021- May 2021.

Peralta Colleges Faculty Diversity Internship Program (FDIP). Participant. June 2020- May 2021.

University of California, Santa Cruz. Teaching Assistant Training instructor: Politics Department.  
2019-2020.

Graduate Certificate in Inclusive Teaching and Universal Design for Learning: Awarded by the  
UC Santa Cruz Center for Innovations in Teaching and Learning (CITL). June 2018.

**Awards & Honors**

2020 CARE-UC Innovation Fellowship, recipient. April 2020.

Recipient of the 2017 Wonderful Public Service Graduate Fellowship. Maddy Institute, May  
2017.

Recipient of the Cota Robles Fellowship. University of California, Santa Cruz (2017-2022).

5. **FINANCE: Action items:**

5.1 Vendor Payments

**APY  
List**

**FISCAL YEAR 2022-  
2023**

Date Paid between 12/28/2022 and 01/31/2023

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount	COVID Expenses
13971	ALMEIDA, VIRGINIA	231151	01/13/2023	REIMB.STC.SUPPLY	010-90336-0-11100-10000-43000-0-0000	\$181.69	
13036	AMERICAN FIDELITY	231170	01/13/2023	DECEMBER 2022	010-00000-0-00000-00000-95024-0-0000	\$321.11	
12788	ARAMARK UNIFORM SERVICES INC	231125	01/13/2023	5031109853	010-00000-0-00000-81000-56000-0-0000	\$554.58	
12788	ARAMARK UNIFORM SERVICES INC	231124	01/13/2023	5031114732	010-00000-0-00000-81000-56000-0-0000	\$617.53	
12788	ARAMARK UNIFORM SERVICES INC	231084	01/13/2023	5031106022	010-00000-0-00000-81000-56000-0-0000	\$544.63	
12788	ARAMARK UNIFORM SERVICES INC	231083	01/13/2023	5031101543	010-00000-0-00000-81000-56000-0-0000	\$544.63	
13904	AT&T	231127	01/13/2023	9391028859	010-00000-0-00000-81000-59000-0-0000	\$7.39	
13904	AT&T	231085	01/13/2023	9391028858	010-00000-0-00000-81000-59000-0-0000	\$216.86	
14101	B&B PEST CONTROL SERVICE	231128	01/13/2023	01-TIP-12-22	010-00000-0-00000-81000-58000-0-0000	\$170.00	
12548	CALIFORNIA TURF EQUIP. & SUPP.	231131	01/13/2023	573950	010-81500-0-00000-81000-43000-0-0000	\$217.98	
12548	CALIFORNIA TURF EQUIP. & SUPP.	231130	01/13/2023	572833	010-81500-0-00000-81000-43000-0-0000	\$307.48	
13389	CLASSIC CHARTER	231123	01/13/2023	161761	010-26000-0-11100-10000-58000-0-0000	\$745.50	
13847	CTL, Inc.	231149	01/13/2023	12.30.22	010-60530-0-00000-72000-58000-0-0000	\$2,500.00	
13219	DEPARTMENT OF JUSTICE	231152	01/13/2023	627648	010-00000-0-00000-72000-58000-0-0000	\$98.00	
14462	EBSCO INFORMATION SERVICES, LL	231172	01/17/2023	0542998	010-11000-0-11100-10000-58000-0-0000	\$374.64	
14374	ELAN FINANCIAL SERIVCES	231136	01/13/2023	9190 BETTENCOURT	010-07200-0-00000-24950-43000-0-0301	\$43.70	
14374	ELAN FINANCIAL SERIVCES	231135	01/13/2023	9190 BETTENCOURT	010-07200-0-00000-24950-43000-0-0301	\$44.60	
14374	ELAN FINANCIAL SERIVCES	231134	01/13/2023	9190 BETTENCOURT	010-07200-0-00000-24950-43000-0-0301	\$55.99	
14374	ELAN FINANCIAL SERIVCES	231137	01/13/2023	9190 BETTENCOURT	010-90336-0-11100-10000-43000-0-0000	\$155.03	
14373	ELAN FINANCIAL SERVICES	231138	01/13/2023	0461 MARTIN	010-00000-0-00000-81000-43000-0-0000	\$215.45	
14373	ELAN FINANCIAL SERVICES	231139	01/13/2023	0461 MARTIN	010-07230-0-00000-36000-43000-0-0000	\$132.51	
14375	ELAN FINANCIAL SERVICES	231133	01/13/2023	9281 SOLIAN	010-26000-0-11100-10000-58000-0-0000	\$3,611.99	
14459	ELAN FINANCIAL SERVICES	231142	01/13/2023	1091 CUNHA	010-07200-0-11100-10000-43000-0-0117	\$995.62	
14459	ELAN FINANCIAL SERVICES	231140	01/13/2023	1091 CUNHA	010-07200-0-11100-24203-43000-0-0114	\$300.20	
14459	ELAN FINANCIAL SERVICES	231141	01/13/2023	1091 CUNHA	010-07200-0-11100-24900-58000-0-0102	\$1,000.00	
5481	EMPLOYMENT DEVELOPMENT DEPT.	231166	01/13/2023	94238433 Q4.2022	010-00000-0-00000-00000-95025-0-0000	\$6,308.37	
14474	FOLLETT CONTENT SOLUTIONS, LLC	231088	01/13/2023	592253	010-07200-0-11100-24203-43000-0-0114	\$1,696.22	
14315	HCI SYSTEMS, Inc	231089	01/13/2023	I0027620	010-00000-0-00000-81000-58000-0-0000	\$932.24	
13957	INFINITY COMM. & CONSUL., INC.	231143	01/13/2023	15113	010-00000-0-00000-71000-58000-0-0000	\$3,375.00	
14512	J & F DIESEL REPAIR	231168	01/13/2023	INV0759	010-07230-0-00000-36000-58000-0-0000	\$420.00	
14443	JANET URESTI	231150	01/13/2023	REIMB.ENGAGE.NIGHT	010-07200-0-00000-24950-43000-0-0301	\$48.31	
3013	JORGENSEN & COMPANY	231092	01/13/2023	6042753	010-00000-0-00000-81000-58000-0-0000	\$225.65	
3013	JORGENSEN & COMPANY	231091	01/13/2023	6042683	010-00000-0-00000-81000-58000-0-0000	\$875.28	
12270	LOZANO SMITH	231093	01/13/2023	2177779	010-00000-0-00000-72000-58000-0-0000	\$54.60	
12270	LOZANO SMITH	231094	01/13/2023	2177780	010-00000-0-00000-72000-58000-0-0000	\$4,722.90	



12270	LOZANO SMITH	231095	01/13/2023	2177781	010-0000-0-0000-72000-58000-0-0000	\$109.20
12270	LOZANO SMITH	231096	01/13/2023	2177782	010-0000-0-0000-72000-58000-0-0000	\$846.30
13882	MOBILE MODULAR MGT. CORP.	231155	01/13/2023	2368190	010-0000-0-0000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231157	01/13/2023	2368227	010-0000-0-0000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	231156	01/13/2023	2368228	010-0000-0-0000-81000-56000-0-0000	\$640.00
14488	N & R DIESEL TRUCK REPAIR	231163	01/13/2023	076743	010-07230-0-0000-36000-58000-0-0000	\$810.00
13448	PIONEER DRAMA SERVICE, INC.	231098	01/13/2023	629462	010-07200-0-11372-10000-43000-0-0402	\$312.80
13717	SCHOOLWORKS, INC.	231109	01/13/2023	4182	010-60530-0-0000-72000-58000-0-0000	\$3,500.00
14111	SISC	231148	01/13/2023	JAN HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$77,818.49
14111	SISC	231147	01/13/2023	JAN HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$2,596.20
14111	SISC	231146	01/13/2023	JAN HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,648.65
5388	SOUTHERN CAL GAS	231110	01/13/2023	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$4,863.83
5383	SOUTHERN CALIF EDISON CO	231111	01/13/2023	700142519619	010-99900-0-00000-81000-55000-0-0000	\$253.51
14259	STATE WATER RESOURCES CTRL BD	231171	01/13/2023	SW-0251500	010-00000-0-00000-81000-58000-0-0000	\$600.00
13478	STUDIES WEEKLY, INC.	231112	01/13/2023	449160	010-63000-0-11100-10000-42000-0-0000	\$9,601.34
13130	SYSCO FOOD SERVICES	231114	01/13/2023	384446602	010-26000-0-11100-10000-43000-0-0000	\$38.35
13130	SYSCO FOOD SERVICES	231115	01/13/2023	384446603	010-60100-0-11100-10000-43000-0-0000	\$802.06
14393	TEAM LEADER INC	231122	01/10/2023	177529	010-07200-0-11100-10000-43000-0-0405	\$185.26
14369	THE HOME DEPOT PRO	231090	01/13/2023	721141836	010-81500-0-00000-81000-43000-0-0000	\$534.72
5760	TIPTON COMMUNITY SERVICES DIST	231119	01/13/2023	10040002	010-00000-0-00000-81000-55000-0-0000	\$741.09
14414	T-MOBILE USA INC.	231153	01/13/2023	970029235	010-32130-0-11100-10000-59000-0-0000	\$4,388.27
14414	T-MOBILE USA INC.	231116	01/13/2023	970029235	010-32130-0-11100-10000-59000-0-0000	\$4,403.60
12324	TULE TRASH COMPANY	231117	01/13/2023	260130	010-00000-0-00000-81000-55000-0-0000	\$1,178.76
14424	U.S. BANK EQUIPMENT FINANCE	231144	01/13/2023	490458106	010-00000-0-00000-72000-58000-0-0000	\$275.75
14424	U.S. BANK EQUIPMENT FINANCE	231145	01/13/2023	490458106	010-00000-0-11100-10000-58000-0-0000	\$827.28
13496	VALLEY PACIFIC PET. SERV., INC	231120	01/13/2023	22-624509	010-07230-0-00000-36000-43000-0-0000	\$1,793.44
13333	VERIZON WIRELESS	231154	01/13/2023	9923373242	010-00000-0-00000-81000-59000-0-0000	\$502.47

COVID/ESSER III  
COVID/ESSER III

**010-General Fund Total Expenditures:**

**\$159,167.05**

14101	B&B PEST CONTROL SERVICE	231129	01/13/2023	01-TIP-12-22	130-53100-0-00000-37000-58000-0-0000	\$40.00
14498	CINTAS	231132	01/13/2023	5138700887	130-53100-0-00000-37000-43000-0-0000	\$44.54
12921	GOLD STAR FOODS INC.	230025	01/13/2023	1479336	130-53100-0-00000-37000-47000-0-0000	(\$48.38)
12921	GOLD STAR FOODS INC.	231164	01/13/2023	5716817	130-53100-0-00000-37000-47000-0-0000	\$285.41
12921	GOLD STAR FOODS INC.	231165	01/13/2023	5657794	130-53100-0-00000-37000-47000-0-0000	\$491.35
12921	GOLD STAR FOODS INC.	231167	01/13/2023	5713541	130-53100-0-00000-37000-58000-0-0000	\$107.35
14287	P & R Paper Supply Company, In	231169	01/13/2023	11130777-00	130-53100-0-00000-37000-43000-0-0000	\$822.89
14427	R & L CROW DISTRIBUTING	231159	01/13/2023	12.2.22	130-53100-0-00000-37000-47000-0-0000	\$1,074.02
14427	R & L CROW DISTRIBUTING	231158	01/13/2023	11.29.22	130-53100-0-00000-37000-47000-0-0000	\$1,320.80
14427	R & L CROW DISTRIBUTING	231161	01/13/2023	12.9.22	130-53100-0-00000-37000-47000-0-0000	\$434.48
14427	R & L CROW DISTRIBUTING	231162	01/13/2023	12.16.22	130-53100-0-00000-37000-47000-0-0000	\$415.40
14427	R & L CROW DISTRIBUTING	231160	01/13/2023	12.6.22	130-53100-0-00000-37000-47000-0-0000	\$870.69
13130	SYSCO FOOD SERVICES	231113	01/13/2023	384446604	130-53100-0-00000-37000-47000-0-0000	\$817.04
12324	TULE TRASH COMPANY	231118	01/13/2023	260129	130-53100-0-00000-81000-55000-0-0000	\$1,271.82

**130-Cafeteria Fund Total Expenditures:**

**\$7,947.41**

13607	MANGINI ASSOCIATES, INC.	231097	01/13/2023	13145	351-78100-0-00000-85000-62000-0-0000	\$15,752.66
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351-County Facilities Fund (Modernization):

\$15,752.66

**Total Payments**

**\$182,867.12**

5. **FINANCE: Action items:**

5.2 Audit Report for Year Ended June 30, 2022

**TIPTON ELEMENTARY  
SCHOOL DISTRICT  
COUNTY OF TULARE  
TIPTON, CALIFORNIA  
AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2022**

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

Tipton Elementary School District  
 Audit Report  
 For the Year Ended June 30, 2022

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Tipton Elementary School District  
 Audit Report  
 For the Year Ended June 30, 2022

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## **Management's Discussion and Analysis**

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2022**

**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, 2022. 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 \$9,624,510 at June 30, 2022. This was an increase of \$1,733,294 from the prior year.
- ❑ Overall revenues were \$9,869,458. Which exceeded expenses of \$8,136,164 by \$1,733,294.
- ❑ Net Pension Liability has decreased by \$3,164,192.
- ❑ Net Other Postemployment Benefit Liability has decreased by \$109,071.

**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 \$9,624,510 at June 30, 2022. See Table 1.

**Table 1:  
Net Position**

	Governmental Activities		Total Percentage
	2022	2021	Change 2022-2021
<b>Assets:</b>			
Cash	\$ 7,533,626	\$ 5,338,235	41.13%
Accounts Receivable	921,766	1,407,597	(34.51%)
Stores Inventories	10,601	10,601	0.00%
Capital Assets, Net of Accumulated Depreciation	13,815,056	14,050,802	(1.68%)
<b>TOTAL ASSETS</b>	<b>22,281,049</b>	<b>20,807,235</b>	<b>7.08%</b>
<b>Deferred Outflows of Resources:</b>			
Deferred Outflows of Resources - Pensions	1,321,480	1,640,932	(19.47%)
Deferred Outflows of Resources - OPEB	222,834	202,637	9.97%
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,544,314</b>	<b>1,843,569</b>	<b>(16.23%)</b>
<b>Liabilities:</b>			
Accounts Payable	964,954	788,677	22.35%
Unearned Revenue	248,470	122,587	102.69%
Net Pension Liability	3,811,641	6,975,833	(45.36%)
Net Other Postemployment Benefit Liability	557,860	666,931	(16.35%)
Short-Term Liabilities	127,597	124,804	2.24%
Long-Term Liabilities	5,681,930	5,748,678	(1.16%)
<b>TOTAL LIABILITIES</b>	<b>11,392,452</b>	<b>14,427,510</b>	<b>(21.04%)</b>
<b>Deferred Inflows of Resources:</b>			
Deferred Inflows of Resources - Pensions	2,586,096	225,425	1047.21%
Deferred Inflows of Resources - OPEB	222,305	106,653	108.44%
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,808,401</b>	<b>332,078</b>	<b>745.71%</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	8,462,038	8,576,942	(1.34%)
Restricted	2,273,840	1,759,569	29.23%
Unrestricted	(1,111,368)	(2,445,295)	(54.55%)
<b>TOTAL NET POSITION</b>	<b>\$ 9,624,510</b>	<b>\$ 7,891,216</b>	<b>21.96%</b>

## Changes in Net Position

The District's total revenues were \$9,869,458. A majority of the revenue comes from the LCFF and property taxes (67.19%). Federal and State revenues for specific programs accounted for another 31.71% of total revenues.

The total cost of all programs and services was \$8,136,164. The District's expenses are predominately related to educating and caring for students (78.31%). Administrative activities accounted for just 7.97%. 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
	2022	2021	Change 2022-2021
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 33,106	\$ 36,883	(10.24%)
Operating Grants and Contributions	3,102,613	2,824,749	9.84%
Capital Grants and Contributions	(6,542)	357,084	(101.83%)
General Revenues:			
LCFF Sources	6,630,858	5,989,658	10.71%
State Revenues	108,937	111,463	(2.27%)
Local Revenues	486	198,302	(99.75%)
<b>TOTAL REVENUES</b>	<b>9,869,458</b>	<b>9,518,139</b>	<b>3.69%</b>
<b>Program Expenses:</b>			
Instruction	4,943,539	4,936,002	0.15%
Instruction-Related Services	584,152	591,032	(1.16%)
Pupil Services	843,676	599,401	40.75%
Ancillary Services	30,557	13,756	122.14%
General Administration	648,616	671,310	(3.38%)
Plant Services	849,956	1,408,877	(39.67%)
Other Outgo	23,043	10,201	125.89%
Interest on Long-Term Obligations	212,625	212,926	(0.14%)
<b>TOTAL EXPENSES</b>	<b>8,136,164</b>	<b>8,443,505</b>	<b>(3.64%)</b>
Excess	1,733,294	1,074,634	61.29%
<b>INCREASE IN NET POSITION</b>	<b>\$ 1,733,294</b>	<b>\$ 1,074,634</b>	<b>61.29%</b>

**Governmental Activities**

The cost of all governmental activities this year was \$8,136,164.

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
	2022	2021	2022-2021	2022	2021	2022-2021
Instruction	\$ 4,943,539	\$ 4,936,002	0.15%	\$ (3,001,561)	\$ (3,098,642)	(3.13%)
Instruction-Related Service	584,152	591,032	(1.16%)	(534,231)	(493,022)	8.36%
Pupil Services	843,676	599,401	40.75%	(201,870)	(74,403)	171.32%
Ancillary Services	30,557	13,756	122.14%	(3,978)	(11,114)	(64.21%)
General Administration	648,616	671,310	(3.38%)	(491,645)	(640,473)	(23.24%)
Plant Services	849,956	1,408,877	(39.67%)	(592,303)	(758,351)	(21.90%)
Other Outgo	23,043	10,201	125.89%	31,226	64,142	(51.32%)
Interest on Long-Term Obligations	212,625	212,926	(0.14%)	(212,625)	(212,926)	(0.14%)
<b>TOTAL</b>	<b>\$ 8,136,164</b>	<b>\$ 8,443,505</b>	<b>(3.64%)</b>	<b>\$ (5,006,987)</b>	<b>\$ (5,224,789)</b>	<b>(4.17%)</b>

**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 \$7,252,569 an increase of \$1,407,400 from last year's ending fund balance of \$5,845,169.

**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 14, 2022. 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, 2022, the District had invested \$20,577,117 in a broad range of capital assets, including land, buildings, land and building improvements and equipment. See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Table 4:**  
**Capital Assets**

	Governmental Activities		Total Percentage Change
	2022	2021	2022-2021
Land	\$ 5,154	\$ 5,154	0.00%
Land Improvements	872,427	832,991	4.73%
Buildings and Improvements	17,870,887	17,797,084	0.41%
Equipment	1,600,488	1,519,899	5.30%
Work in Progress	228,161	112,620	102.59%
Totals at Historical Cost	20,577,117	20,267,748	1.53%
Total Accumulated Depreciation	(6,762,061)	(6,216,946)	8.77%
<b>NET CAPITAL ASSETS</b>	<b>\$ 13,815,056</b>	<b>\$ 14,050,802</b>	<b>(1.68%)</b>

### Long-Term Debt

At year end, the District had \$5,809,527 in long term debt, consisting of General Obligation Bonds, the related Bond Premium, a Qualified Zone Academy Bond, a Financed Purchase and Compensated Absences as shown in Table 5.

**Table 5:**  
**Long-Term Debt**

	Governmental Activities		Total Percentage Change
	2022	2021	2022-2021
General Obligation Bonds	\$ 3,635,300	\$ 3,576,038	1.66%
Bond Premium	108,946	112,908	(3.51%)
Financed Purchase	1,063,700	1,112,100	(4.35%)
Qualified Zone Academy Bond	991,818	1,064,260	(6.81%)
Compensated Absences	9,763	8,176	19.41%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 5,809,527</b>	<b>\$ 5,873,482</b>	<b>(1.09%)</b>

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

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

- ❑ The uncertainty of federal and state funding can have a profound impact on the financial health of the District.
- ❑ The continuing increases in premiums for health care insurance and statutory benefits could have a significant effect on the future financial health of the District. For the 2022-23 school year, the health and welfare cap was budgeted for an increase of 3%. Health care premiums are predicted to continue to increase into the foreseeable future. Other statutory benefits, including retirement benefits, have also seen increases in the 2022-23 school year, with expectations to continue to increase in outlying years.
- ❑ The budget assumptions used to prepare the budget for 2022-23 included 2% step and column increase for all units, a 3.14% increase in operating services as well as 3% increase in statutory and health care premiums.

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

## **Financial Section**



CLOVIS | HANFORD | PORTERVILLE | TULARE | VISALIA

## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

### Independent Auditors' Report

Board of Trustees  
Tipton Elementary School District

#### Report on the Audit of the Financial Statements

#### Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

#### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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KRISTI WEAVER, CPA



## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed;
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, schedule of the District's pension contributions and schedule of changes in the net OPEB liability and related ratios on pages 1-7 and 41-44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

## Supplementary 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, *2021-22 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.

## Other Information

Management is responsible for the combining statements presented as other information on pages 45 through 52. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2023 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. Deacon Company, LLP*

Visalia, California  
January 31, 2023

## **Basic Financial Statements**

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 7,471,658
Cash on Hand and in Banks	59,168
Cash in Revolving Fund	2,800
Accounts Receivable	921,766
Stores Inventories	10,601
Capital Assets:	
Land	5,154
Land Improvements, Net	387,328
Buildings, Net	12,581,418
Equipment, Net	612,995
Work in Progress	228,161
Total Assets	<u>22,281,049</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Outflows of Resources - Pensions	1,321,480
Deferred Outflows of Resources - OPEB	222,834
Total Deferred Outflows of Resources	<u>1,544,314</u>
<b>LIABILITIES:</b>	
Accounts Payable	964,954
Unearned Revenue	248,470
Noncurrent Liabilities:	
Net Pension Liability	3,811,641
Net Other Postemployment Benefit Liability	557,860
Due within one year	187,597
Due in more than one year	5,621,930
Total Liabilities	<u>11,392,452</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	2,586,096
Deferred Inflows of Resources - OPEB	222,305
Total Deferred Inflows of Resources	<u>2,808,401</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	8,462,038
Restricted For:	
Debt Service	434,549
Capital Projects	166,967
Legally Restricted Programs	1,118,636
Specific Programs	553,688
Unrestricted	(1,111,368)
Total Net Position	<u>\$ 9,624,510</u>

The accompanying notes are an integral part of this statement.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
<b>PRIMARY GOVERNMENT:</b>					
Governmental Activities:					
Instruction	\$ 4,943,539	\$ 2,617	\$ 1,945,903	\$ (6,542)	\$ (3,001,561)
Instruction-Related Services	584,152	-	49,921	-	(534,231)
Pupil Services	843,676	2,080	639,726	-	(201,870)
Ancillary Services	30,557	16,621	9,958	-	(3,978)
General Administration	648,616	105	156,866	-	(491,645)
Plant Services	849,956	3,138	254,515	-	(592,303)
Other Outgo	23,043	8,545	45,724	-	31,226
Interest on Long-Term Obligations	212,625	-	-	-	(212,625)
Total Governmental Activities	<u>8,136,164</u>	<u>33,106</u>	<u>3,102,613</u>	<u>(6,542)</u>	<u>(5,006,987)</u>
Total Primary Government	<u>\$ 8,136,164</u>	<u>\$ 33,106</u>	<u>\$ 3,102,613</u>	<u>\$ (6,542)</u>	<u>(5,006,987)</u>
General Revenues:					
LCFF Sources					6,630,858
State Revenues					108,937
Local Revenues					486
Total General Revenues					<u>6,740,281</u>
Change in Net Position					<u>1,733,294</u>
Net Position - Beginning					7,891,216
Net Position - Ending					<u>\$ 9,624,510</u>

The accompanying notes are an integral part of this statement.

**TIPTON ELEMENTARY SCHOOL DISTRICT**

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>			
Cash in County Treasury	\$ 6,354,624	\$ 1,117,034	\$ 7,471,658
Cash on Hand and in Banks	-	59,168	59,168
Cash in Revolving Fund	2,500	300	2,800
Accounts Receivable	842,617	79,149	921,766
Due from Other Funds	51,982	224	52,206
Stores Inventories	-	10,601	10,601
Total Assets	<u>\$ 7,251,723</u>	<u>\$ 1,266,476</u>	<u>\$ 8,518,199</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:			
Accounts Payable	\$ 960,998	\$ 3,956	\$ 964,954
Due to Other Funds	224	51,982	52,206
Unearned Revenue	248,470	-	248,470
Total Liabilities	<u>1,209,692</u>	<u>55,938</u>	<u>1,265,630</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	2,500	300	2,800
Stores Inventories	-	10,601	10,601
Restricted Fund Balances	1,118,636	1,155,204	2,273,840
Committed Fund Balances	-	44,433	44,433
Unassigned:			
Reserve for Economic Uncertainty	399,022	-	399,022
Other Unassigned	4,521,873	-	4,521,873
Total Fund Balance	<u>6,042,031</u>	<u>1,210,538</u>	<u>7,252,569</u>
Total Liabilities and Fund Balances	<u>\$ 7,251,723</u>	<u>\$ 1,266,476</u>	<u>\$ 8,518,199</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, 2022**

Total fund balances - governmental funds balance sheet	\$ 7,252,569
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the funds:	
Capital assets	20,577,117
Accumulated depreciation	(6,762,061)
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	1,321,480
Deferred outflows of resources related to OPEB	222,834
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	(3,635,300)
Financed purchase	(1,063,700)
Compensated absences	(9,763)
Net pension liability	(3,811,641)
Net other postemployment benefit liability	(557,860)
Qualified zone academy bonds (QZAB) payable	(991,818)
Deferred inflows of resources related to pensions	(2,586,096)
Deferred inflows of resources related to OPEB	(222,305)
Premiums are amortized over the life of the debt	(108,946)
Net position of governmental activities - Statement of Net Position	<u>\$ 9,624,510</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, 2022**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
LCFF Sources:			
State Apportionment or State Aid	\$ 3,567,197	\$ -	\$ 3,567,197
Education Protection Account Funds	2,213,193	-	2,213,193
Local Sources	850,469	-	850,469
Federal Revenue	1,287,810	477,365	1,765,175
Other State Revenue	1,573,977	31,849	1,605,826
Other Local Revenue	(25,234)	140,489	115,255
Total Revenues	<u>9,467,412</u>	<u>649,703</u>	<u>10,117,115</u>
<b>Expenditures:</b>			
Current:			
Instruction	5,106,440	-	5,106,440
Instruction - Related Services	647,050	-	647,050
Pupil Services	384,298	401,541	785,839
Ancillary Services	-	30,557	30,557
General Administration	677,140	9,415	686,555
Plant Services	826,680	16,014	842,694
Other Outgo	23,043	-	23,043
Capital Outlay	138,266	171,104	309,370
Debt Service:			
Principal	120,775	-	120,775
Interest	56,742	100,650	157,392
Total Expenditures	<u>7,980,434</u>	<u>729,281</u>	<u>8,709,715</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,486,978</u>	<u>(79,578)</u>	<u>1,407,400</u>
Net Change in Fund Balance	1,486,978	(79,578)	1,407,400
Fund Balance, July 1	4,555,053	1,290,116	5,845,169
Fund Balance, June 30	<u>\$ 6,042,031</u>	<u>\$ 1,210,538</u>	<u>\$ 7,252,569</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, 2022**

Net change in fund balances - total governmental funds	\$ 1,407,400
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	309,369
Depreciation expense	(545,115)
Certain expenditures in the funds are not reported as expenses in the SOA:	
Repayment of financed purchase	48,400
Repayment of qualified zone academy bonds (QZAB) payable	72,442
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	(59,262)
Compensated absences	(1,587)
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
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.	
	484,069
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.	
	13,616
	<u>13,616</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,733,294</u>

The accompanying notes are an integral part of this statement.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**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, 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, 2022

**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 and leased asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt 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, 2022

**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, 2022.

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, 2022

### 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, 2022

**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

The District has 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, 2022**

**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 (\$59,168 as of June 30, 2022) and in the revolving fund (\$2,800) are fully insured or collateralized.

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2022, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	7,471,658
Cash on Hand and in Banks		59,168
Cash in Revolving Fund		2,800
Total	\$	<u>7,533,626</u>

Cash and investments as of June 30, 2022, consist of the following:

Cash in County Treasury	\$	7,471,658
Deposits with Financial Institutions		61,968
Total	\$	<u>7,533,626</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**NOTE 3 - Cash and Investments (continued)**

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, 2022.

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, 2022.

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, 2022.

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, 2022.

Custodial Credit Risk

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

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

Foreign Currency Risk

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



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 4 - Accounts Receivable**

Accounts receivable as of June 30, 2022, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 643,892	\$ 74,340	\$ 718,232
State Government:			
Classified School Employee Summer Assistance Program	24,029	-	24,029
Lottery - Instructional Materials	13,636	-	13,636
Lottery	9,509	-	9,509
After School Education & Safety Program	14,909	-	14,909
Expanded Learning Opportunities Program	39,350	-	39,350
Educator Effectiveness	27,081	-	27,081
Special Education	1,353	-	1,353
CDHP Emerging Infections ELC, Reopening Grant	43,333	-	43,333
Child Nutrition Program	-	4,809	4,809
Total State Government	<u>173,200</u>	<u>4,809</u>	<u>178,009</u>
Other Local	25,525	-	25,525
Totals	<u>\$ 842,617</u>	<u>\$ 79,149</u>	<u>\$ 921,766</u>

**NOTE 5 - Capital Assets**

Capital asset activity for the year ended June 30, 2022, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Reclassifications/ Decreases</u>	<u>Ending Balances</u>
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 5,154	\$ -	\$ -	\$ 5,154
Work in progress	112,620	115,541	-	228,161
Total capital assets not being depreciated	<u>117,774</u>	<u>115,541</u>	<u>-</u>	<u>233,315</u>
Capital assets being depreciated:				
Land improvements	832,991	39,436	-	872,427
Buildings and Improvements	17,797,084	73,803	-	17,870,887
Equipment	1,519,899	80,589	-	1,600,488
Total capital assets being depreciated	<u>20,149,974</u>	<u>193,828</u>	<u>-</u>	<u>20,343,802</u>
Less accumulated depreciation for:				
Land improvements	(455,566)	(29,533)	-	(485,099)
Buildings and Improvements	(4,858,247)	(431,222)	-	(5,289,469)
Equipment	(903,133)	(84,360)	-	(987,493)
Total accumulated depreciation	<u>(6,216,946)</u>	<u>(545,115)</u>	<u>-</u>	<u>(6,762,061)</u>
Total capital assets being depreciated, net	<u>13,933,028</u>	<u>(351,287)</u>	<u>-</u>	<u>13,581,741</u>
Governmental activities capital assets, net	<u>\$ 14,050,802</u>	<u>\$ (235,746)</u>	<u>\$ -</u>	<u>\$ 13,815,056</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 5 - Capital Assets (continued)**

Depreciation was charged to functions as follows:

Instruction	\$ 409,619
Pupil Services	82,937
General Administration	16,217
Plant Services	36,342
Total	<u>\$ 545,115</u>

**NOTE 6 - Interfund Balances and Activities**

**Due To and From Other Funds**

Balances due to and from other funds at June 30, 2022, consisted of the following:

<u>Due to Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Other Governmental Funds	\$ 8,649	Temporary loan
Other Governmental Funds	General Fund	224	Correction
General Fund	Other Governmental Funds	<u>43,333</u>	ELC Reopening School Grant
	Total	<u>\$ 52,206</u>	

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

**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, 2022, are as follows:

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<b><u>Governmental activities:</u></b>					
<b>General Obligation Bonds:</b>					
Current Interest	\$ 2,225,000	\$ -	\$ -	\$ 2,225,000	\$ -
Capital Appreciation	1,351,038	59,262	-	1,410,300	60,000
Bond Premium	112,908	-	3,962	108,946	3,962
Compensated Absences *	8,176	1,587	-	9,763	-
<b>Direct Borrowings:</b>					
Financed Purchase	1,112,100	-	48,400	1,063,700	50,100
Qualified Zone Academy Bond Program	1,064,260	-	72,442	991,818	73,535
Total governmental activities	<u>\$ 5,873,482</u>	<u>\$ 60,849</u>	<u>\$ 124,804</u>	<u>\$ 5,809,527</u>	<u>\$ 187,597</u>

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

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2022

**NOTE 7 - Long-Term Debt Obligations (continued)**

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
General Obligation Bonds	Governmental	Bond Interest and Redemption Fund
Bond Premium	Governmental	Bond Interest and Redemption Fund
Financed Purchase	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 \$3,294,500. The bonds were issued pursuant to certain provisions of the Education Code of the State, and a resolution by the Board of Trustees of the District on August 11, 2015. The bonds were issued as current interest bonds and capital appreciation bonds and mature serially on each August 1. The current interest bonds rate of interest ranges from 4% to 5%. Interest is due semi-annually on February 1 and August 1 each year commencing February 1, 2017. The final maturity date is August 1, 2049. Capital appreciation bonds shall accrete in value daily over the term to their maturity compounded semi-annually on each February 1 and August 1, commencing February 1, 2017. The final maturity date is August 1, 2040. There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the District is in compliance with all significant limitations and restrictions.

In government-wide financial statements premiums are amortized over the term of the related debt which is 34 years commencing September 8, 2015. Amortization of bond premiums for the year ended June 30, 2022 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, 2022, is as follows:

Issue Date	Maturity Date	Interest Rate %	Original Issue	Bonds		Redeemed	Bonds
				Outstanding July 1, 2021	Accreted/ Issued		Outstanding June 30, 2022
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	1,351,038	59,262	-	1,410,300
2014	Bond Premium		134,699	112,908	-	3,962	108,946
<b>Totals</b>			<b>\$ 3,432,199</b>	<b>\$ 3,688,946</b>	<b>\$ 59,262</b>	<b>\$ 3,962</b>	<b>\$ 3,744,246</b>

**TIPTON ELEMENTARY SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

**NOTE 7 - Long-Term Debt Obligations (continued)**

The annual requirements to amortize General Obligation Bonds payable outstanding as of June 30, 2022, are as follows:

Current Interest, 2014 Bonds, Series A

Year Ending June 30,	Principal	Interest	Total	Bond Premium
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	-	100,650	100,650	3,962
2028-2032	-	503,250	503,250	19,809
2033-2037	-	503,250	503,250	19,809
2038-2042	210,000	498,000	708,000	19,809
2043-2047	1,225,000	304,975	1,529,975	19,809
2048-2050	790,000	45,000	835,000	9,900
<b>Totals</b>	<b>\$ 2,225,000</b>	<b>\$ 2,357,725</b>	<b>\$ 4,582,725</b>	<b>\$ 108,946</b>

Capital Appreciation, 2014 Bonds, Series A

Year Ending June 30,	Accreted Value of Obligation	Unaccreted Interest	Total Final Maturity
2023	\$ 59,154	\$ 846	\$ 60,000
2024	62,096	2,904	65,000
2025	64,532	5,468	70,000
2026	66,446	8,554	75,000
2027	67,802	12,198	80,000
2028-2032	375,671	144,329	520,000
2033-2037	391,701	318,299	710,000
2038-2041	322,898	417,102	740,000
<b>Totals</b>	<b>\$ 1,410,300</b>	<b>\$ 909,700</b>	<b>\$ 2,320,000</b>

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

Total All Bonds

Year Ending June 30,	Principal	Interest	Total	Bond Premium
2023	\$ 59,154	\$ 101,496	\$ 160,650	\$ 3,962
2024	62,096	103,554	165,650	3,962
2025	64,532	106,118	170,650	3,962
2026	66,446	109,204	175,650	3,962
2027	67,802	112,848	180,650	3,962
2028-2032	375,671	647,579	1,023,250	19,809
2033-2037	391,701	821,549	1,213,250	19,809
2038-2042	532,898	915,102	1,448,000	19,809
2043-2047	1,225,000	304,975	1,529,975	19,809
2048-2050	790,000	45,000	835,000	9,900
<b>Totals</b>	<b>\$ 3,635,300</b>	<b>\$ 3,267,425</b>	<b>\$ 6,902,725</b>	<b>\$ 108,946</b>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2022

**NOTE 7 - Long-Term Debt Obligations (continued)**

Financed Purchase

The District entered into an agreement 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%.

Future commitments for note payments as of June 30, 2022, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	57,900	31,098	88,998
2028-2032	322,500	107,732	430,232
2033-2037	385,800	58,918	444,718
2038	85,800	3,132	88,932
Totals	<u>\$ 1,063,700</u>	<u>\$ 344,934</u>	<u>\$ 1,408,634</u>

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, 2022.

Future commitments for the QZAB payments as of June 30, 2022, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	112,521	8,973	121,494
2028-2032	527,721	18,999	546,720
Totals	<u>\$ 991,818</u>	<u>\$ 78,636</u>	<u>\$ 1,070,454</u>

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2022, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Bond Premium</u>
2023	\$ 182,789	\$ 154,786	\$ 337,575	\$ 3,962
2024	188,740	153,906	342,646	3,962
2025	210,880	153,414	364,294	3,962
2026	233,095	152,984	386,079	3,962
2027	238,223	152,919	391,142	3,962
2028-2032	1,225,892	774,310	2,000,202	19,809
2033-2037	777,501	880,467	1,657,968	19,809
2038-2042	618,698	918,234	1,536,932	19,809
2043-2047	1,225,000	304,975	1,529,975	19,809
2048-2050	790,000	45,000	835,000	9,900
Totals	<u>\$ 5,690,818</u>	<u>\$ 3,690,995</u>	<u>\$ 9,381,813</u>	<u>\$ 108,946</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 8 - Fund Balances and Restricted Net Position**

Fund balances at June 30, 2022, are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Revolving Cash	\$ 2,500	\$ 300	\$ 2,800
Stores Inventories	-	10,601	10,601
<b>Total Nonspendable</b>	<b>2,500</b>	<b>10,901</b>	<b>13,401</b>
<b>Restricted:</b>			
Special Education	6,871	-	6,871
Capital Projects	359,075	573	359,648
Lottery - Instructional Materials	148,854	-	148,854
Expanded Learning Opportunities Grants	363,637	-	363,637
Medi-Cal Billing Option	11,017	-	11,017
California Clean Energy Jobs Act	10,153	-	10,153
Other Educational Purposes	37,024	-	37,024
Classified School Employee Professional Development Block Grant	4,219	-	4,219
Supply Chain Assistance	17,292	-	17,292
Educator Effectiveness	117,161	-	117,161
Reopening School Grant	43,333	-	43,333
Child Nutrition Program	-	494,951	494,951
Debt Service	-	434,549	434,549
Student Activity Funds	-	58,737	58,737
Developer Fees	-	32,242	32,242
State School Facilities Projects	-	134,152	134,152
<b>Total Restricted</b>	<b>1,118,636</b>	<b>1,155,204</b>	<b>2,273,840</b>
<b>Committed:</b>			
Deferred Maintenance	-	44,433	44,433
<b>Total Committed</b>	<b>-</b>	<b>44,433</b>	<b>44,433</b>
<b>Unassigned:</b>			
Reserve for Economic Uncertainty	399,022	-	399,022
Other Unassigned	4,521,873	-	4,521,873
<b>Total Unassigned</b>	<b>4,920,895</b>	<b>-</b>	<b>4,920,895</b>
<b>Total Fund Balances</b>	<b>\$ 6,042,031</b>	<b>\$ 1,210,538</b>	<b>\$ 7,252,569</b>

The government-wide statement of net position reports \$2,273,840 of restricted net position, which is not restricted by enabling legislation.

## TIPTON ELEMENTARY SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

#### **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.

S.I.S.C. III provides the services necessary and appropriate for the establishment, operation and maintenance of a medical Self-Insurance Fund that provides for payment of medical, dental, vision and prescription claims of the member public educational agency employees and their covered dependents and to minimize the total cost of annual medical insurance of their respective member organizations.

Membership in the JPAs consists of various public educational agencies.

The JPAs are governed by boards consisting of representatives from the member public educational agencies and related associations. The boards control the operations of each JPA, including selection of management and approval of operating budgets, independent of any influence by member public educational agencies beyond their representation on the board. Each member public educational agency pays a premium based on student population, or number of covered individuals. Surpluses remain in each fund or JPA, while deficits are covered by assessments on the member districts in proportion to their participation in each JPA.

During the last three fiscal (claims) years none of the above programs have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

#### **NOTE 10 - Pension Plans**

##### Plan Descriptions

Qualified employees are covered under multiple-employer, cost-sharing defined benefit pension plans administered by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement Plan (STRP), a plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the Public Employees' Retirement Fund, School Employer Pool (PERF B) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. The benefit terms of the CalSTRS and CalPERS plans may be amended through legislation and Public Employers' Retirement Law, respectively. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites, <http://www.calstrs.com/member-publications> and <http://www.calpers.ca.gov/page/forms-publications>.

##### Benefits Provided

##### CalSTRS - STRP

CalSTRS - STRP provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the plan provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members. STRP has two benefit formulas. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 55. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

**TIPTON ELEMENTARY SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

**NOTE 10 - Pension Plans (continued)**

Benefits Provided (continued)

CalPERS - PERF B

CalPERS - PERF B provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Monthly benefits are based on three factors: Service credit, benefit factor and final compensation. Service credit is based on years of credited service, equal to one year of full-time employment. The benefit factor which is a percentage of pay to which the member is entitled for each year of service, is determined by their age at retirement and the retirement formula based on their membership date with each employer. 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.

The Plans' provisions and benefits in effect at June 30, 2022 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	December 31, 2012	January 1, 2013	December 31, 2012	January 1, 2013
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	16.92%*	16.92%*	22.91%*	22.91%*
Required State Contribution Rates	10.828%**	10.828%**	-	-

\* 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. 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, 2022, are presented above and the contributions to the pension plan from the District were \$484,503.

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, 2022, are presented above and the contributions to the pension plan from the District were \$276,941.



**TIPTON ELEMENTARY SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

**NOTE 10 - Pension Plans (continued)**

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 10.828% of salaries creditable to CalSTRS from two fiscal years prior. The amount contributed by the State on behalf of the District was \$278,272 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 \$30,615. These on behalf payments meet the criteria of a special funding situation.

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, 2022, 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:

	CalSTRS	CalPERS	Totals
District's proportionate share of the net pension liability	\$ 2,197,506	\$ 1,614,135	\$ 3,811,641
State's proportionate share of the net pension liability associated with the District	1,105,722	-	1,105,722
Total net pension liability	<u>\$ 3,303,228</u>	<u>\$ 1,614,135</u>	<u>\$ 4,917,363</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, 2021, 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, 2020, rolled forward to June 30, 2021 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, 2021 to its proportionate share at measurement date June 30, 2020, is as follows:

	CalSTRS	CalPERS
Proportionate share at June 30, 2021	0.00483%	0.00794%
Proportionate share at June 30, 2020	0.00482%	0.00752%
Change - increase (decrease)	<u>0.00001%</u>	<u>0.00042%</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**NOTE 10 - Pension Plans (continued)**

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

For the year ended June 30, 2022, the District recognized pension expense of \$29,721 and revenue of \$278,272 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 44,380	\$ 228,356
Changes of assumptions	311,363	-
Net difference between projected and actual earnings on pension plan investments	-	2,357,740
Changes in proportion and differences between District contributions and proportionate share of contributions	204,293	-
District contributions subsequent to the measurement date	761,444	-
<b>Totals</b>	<b>\$ 1,321,480</b>	<b>\$ 2,586,096</b>

\$761,444 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, 2023. 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>
2023	\$ (481,772)
2024	(359,446)
2025	(508,150)
2026	(647,619)
2027	1,006
Thereafter	(30,079)
<b>Total</b>	<b>\$ (2,026,060)</b>

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
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% *	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

\* Net of pension plan investment expenses, including inflation, but gross of administrative expenses

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 10 - Pension Plans (continued)**

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.

CalSTRS' actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, 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+
Public 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

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2022

**NOTE 10 - Pension Plans (continued)**

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.

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	\$ 4,473,334	\$ 2,721,658
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 2,197,506	\$ 1,614,135
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 308,611	\$ 694,653

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 Benefit Assumptions

There were no changes to benefit terms and plan provisions or actuarial assumptions 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.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2022

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

Benefits Provided

As established by board policy, the plan covers certificated or certificated management employees who retire from the District on or after attaining age 58 with at least 18 years of service. Benefits are paid until they attain the age of 65. Classified and classified management employees who work at least six hours a day are eligible to receive District-paid benefits on or after completing 20 years of service. Benefits are paid for the lesser of 5 years or until they attain the age of 65 and to obtain coverage, retirees must self-pay any excess of the SISC premium over the District's annual contribution limit of \$2,000. The District is a member in a joint powers authority (JPA) the Self-Insured Schools of California (S.I.S.C. III), as described in Note 9 to provide health coverage.

Employees Covered by Benefit Terms

At July 1, 2021, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	59
Total number of participants	<u>62</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 \$34,380 to the plan for the year ended June 30, 2022.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

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

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

The District's net OPEB liability of \$557,860 was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2021.

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2021	\$ 760,784	\$ 93,853	\$ 666,931
Changes recognized for measurement period:			
Service cost	19,305	-	19,305
Interest	26,392	-	26,392
Differences between expected and actual experience	67,508	-	67,508
Changes of assumptions or other inputs	(133,907)	-	(133,907)
Benefit payments*	(61,162)	(61,162)	-
Contributions - employer	-	61,162	(61,162)
Net investment income	-	27,311	(27,311)
Trustee fees	-	(52)	52
Administrative expense	-	(52)	52
Net changes	(81,864)	27,207	(109,071)
Balances at June 30, 2022	\$ 678,920	\$ 121,060	\$ 557,860

\* Amount includes implicit subsidy associated with benefits paid.

For the year ended June 30, 2022, the District recognized OPEB expense of \$36,335. At June 30, 2022, 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	\$ 59,274	\$ 90,493
Changes of assumptions or other inputs	129,180	117,577
Net difference between projected and actual earnings on OPEB plan investments	-	14,235
District contributions subsequent to the measurement date	34,380	-
Totals	\$ 222,834	\$ 222,305

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2022

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

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

\$34,380 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, 2023. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense, as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2023	\$ (2,878)
2024	(2,510)
2025	(2,469)
2026	(3,628)
2027	(3,051)
Thereafter	<u>(19,315)</u>
Total	<u>\$ (33,851)</u>

Actuarial Methods and Assumptions

The net OPEB liability for the year ended June 30, 2022 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, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age, Level Percent of Pay
Actuarial Assumptions:	
Investment Return Rate	6.00%
Discount Rate	5.08%
Inflation rate	2.75%
Projected Salary Increase	3.00%
Healthcare Cost Trend Rates	4.00% for 2021-2023, 5.20% for 2024-2069, and 4.00% for 2070 and later years
Retiree's Share of Costs	Excess of the \$2,000 annual contribution limit

Pre-retirement and post-retirement mortality rates were based on CalSTRS Experience Analysis (2015-2018) for certificated employees, and CalPERS Experience Study (1997-2015) for classified employees.

The actuarial assumptions used in the July 1, 2021 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, 2019 to June 30, 2021.

**TIPTON ELEMENTARY SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

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

Discount Rate and Investment Rate

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. The calculated investment rate of return was set equal to the expected ten-year compound (geometric) real return plus inflation (rounded to the nearest 25 basis points, where appropriate). The table following provides the long-term expected real rates of return by asset class (based on published capital market assumptions).

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

Rate of return

For the year ended on the measurement date, June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 29.11%. 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:

	1% Decrease (4.08%)	Current Discount Rate (5.08%)	1% Increase (6.08%)
Net OPEB Liability	\$ 626,599	\$ 557,860	\$ 495,814

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease 3.00% for 2021-2023 4.20% for 2024-2069 3.00% for 2070 and later years	Current Healthcare Trend Rate	1% Increase 5.00% for 2021-2023 6.20% for 2024-2069 5.00% for 2070 and later years
Net OPEB Liability	\$ 486,913	\$ 557,860	\$ 639,030

Summary of Changes of Benefits or Assumptions

As of the June 30, 2021 measurement date, the discount rate increased from 3.52% to 5.08%.

There were no changes to benefit terms or assumptions and other inputs used for the June 30, 2021 measurement date.



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2022

**NOTE 12 - Commitments and Contingencies**

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under the terms of the grants, it is believed that any required reimbursement will not be material.

## **Required Supplementary Information**

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

**TIPTON ELEMENTARY SCHOOL DISTRICT**

**EXHIBIT B-1**

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>LCFF Sources:</b>				
State Apportionment or State Aid	\$ 4,630,272	\$ 3,567,197	\$ 3,567,197	\$ -
Education Protection Account Funds	988,504	2,213,193	2,213,193	-
Local Sources	742,701	850,469	850,469	-
Federal Revenue	367,704	1,287,810	1,287,810	-
Other State Revenue	766,860	1,573,977	1,573,977	-
Other Local Revenue	208,865	(25,234)	(25,234)	-
<b>Total Revenues</b>	<u>7,704,906</u>	<u>9,467,412</u>	<u>9,467,412</u>	<u>-</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Certificated Salaries	2,660,220	2,896,628	2,896,628	-
Classified Salaries	1,165,432	1,157,302	1,157,302	-
Employee Benefits	2,150,339	2,195,939	2,195,925	14
Books And Supplies	1,175,936	515,230	515,230	-
Services And Other Operating Expenditures	1,249,651	883,438	883,438	-
Other Outgo	12,440	23,043	23,043	-
Direct Support/Indirect Costs	(9,576)	(6,915)	(6,915)	-
Capital Outlay	78,000	138,266	138,266	-
<b>Debt Service:</b>				
Principal	118,066	120,775	120,775	-
Interest	59,518	56,742	56,742	-
<b>Total Expenditures</b>	<u>8,660,026</u>	<u>7,980,448</u>	<u>7,980,434</u>	<u>14</u>
<b>Excess (Deficiency) of Revenues</b>				
Over (Under) Expenditures	<u>(955,120)</u>	<u>1,486,964</u>	<u>1,486,978</u>	<u>14</u>
<b>Net Change in Fund Balance</b>				
	<u>(955,120)</u>	<u>1,486,964</u>	<u>1,486,978</u>	<u>14</u>
<b>Fund Balance, July 1</b>				
	<u>4,555,053</u>	<u>4,555,053</u>	<u>4,555,053</u>	<u>-</u>
<b>Fund Balance, June 30</b>				
	<u>\$ 3,599,933</u>	<u>\$ 6,042,017</u>	<u>\$ 6,042,031</u>	<u>\$ 14</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\***

Fiscal Year End	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:								
6/30/2015	6/30/2014	0.00455%	\$ 2,658,324	\$ 1,605,227	\$ 4,263,551	\$ 2,057,139	129.22%	76.52%
6/30/2016	6/30/2015	0.00493%	\$ 3,321,878	\$ 1,756,903	\$ 5,078,781	\$ 2,279,842	145.71%	74.02%
6/30/2017	6/30/2016	0.00473%	\$ 3,827,408	\$ 2,179,196	\$ 6,006,604	\$ 2,355,862	162.46%	70.04%
6/30/2018	6/30/2017	0.00453%	\$ 4,186,310	\$ 2,476,605	\$ 6,662,915	\$ 2,417,557	173.16%	69.46%
6/30/2019	6/30/2018	0.00446%	\$ 4,102,081	\$ 2,348,643	\$ 6,450,724	\$ 3,780,104	108.52%	70.99%
6/30/2020	6/30/2019	0.00460%	\$ 4,152,550	\$ 2,265,510	\$ 6,418,060	\$ 2,465,209	168.45%	72.56%
6/30/2021	6/30/2020	0.00482%	\$ 4,669,515	\$ 2,407,114	\$ 7,076,629	\$ 2,803,614	166.55%	71.82%
6/30/2022	6/30/2021	0.00483%	\$ 2,197,506	\$ 1,105,722	\$ 3,303,228	\$ 2,399,015	91.60%	87.21%
California Public Employees' Retirement System:								
6/30/2015	6/30/2014	0.00792%	\$ 899,318	\$ -	\$ 899,318	\$ 820,792	109.57%	83.38%
6/30/2016	6/30/2015	0.00820%	\$ 1,208,689	\$ -	\$ 1,208,689	\$ 899,771	134.33%	79.43%
6/30/2017	6/30/2016	0.00830%	\$ 1,639,255	\$ -	\$ 1,639,255	\$ 1,002,566	163.51%	73.90%
6/30/2018	6/30/2017	0.00825%	\$ 1,969,495	\$ -	\$ 1,969,495	\$ 977,088	201.57%	71.87%
6/30/2019	6/30/2018	0.00860%	\$ 2,293,033	\$ -	\$ 2,293,033	\$ 1,134,003	202.21%	70.85%
6/30/2020	6/30/2019	0.00747%	\$ 2,177,400	\$ -	\$ 2,177,400	\$ 1,049,568	207.46%	70.05%
6/30/2021	6/30/2020	0.00752%	\$ 2,306,318	\$ -	\$ 2,306,318	\$ 1,092,607	211.08%	70.00%
6/30/2022	6/30/2021	0.00794%	\$ 1,614,135	\$ -	\$ 1,614,135	\$ 1,139,773	141.62%	80.97%

\*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 eight years are presented because ten year data is not yet available.

**Notes to the Schedule**

**Change of Assumptions**

Fiscal Year End	Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:							
6/30/2015	6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2018	6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2020	6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2021	6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
6/30/2022	6/30/2021	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
California Public Employees' Retirement System:							
6/30/2015	6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2019	6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2020	6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2021	6/30/2020	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2022	6/30/2021	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
<b>California State Teachers' Retirement System:</b>					
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%
6/30/2022	\$ 484,503	\$ 484,503	\$ -	\$ 2,863,493	16.92%
<b>California Public Employees' Retirement System:</b>					
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%
6/30/2022	\$ 276,941	\$ 276,941	\$ -	\$ 1,208,821	22.910%

\*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 eight years are presented because ten year data is not yet available.

**Notes to the Schedule**

**Change of Assumptions**

Fiscal Year End	Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study
<b>California State Teachers' Retirement System:</b>						
6/30/2015	6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010
6/30/2016	6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010
6/30/2017	6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010
6/30/2018	6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015
6/30/2019	6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015
6/30/2020	6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015
6/30/2021	6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018
6/30/2022	6/30/2021	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018
<b>California Public Employees' Retirement System:</b>						
6/30/2015	6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011
6/30/2016	6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011
6/30/2017	6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011
6/30/2018	6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011
6/30/2019	6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015
6/30/2020	6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015
6/30/2021	6/30/2020	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015
6/30/2022	6/30/2021	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015

(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**

Fiscal Year End	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement Date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB liability:					
Service cost	\$ 18,343	\$ 18,893	\$ 17,725	\$ 18,371	\$ 19,305
Interest	33,839	36,224	31,617	28,722	26,392
Differences between expected and actual experience	-	-	(138,973)	-	67,508
Changes of assumptions or other inputs	-	164,624	15,360	38,287	(133,907)
Benefit payments	(12,485)	(12,366)	(40,489)	(27,043)	(61,162)
Net change in total OPEB liability	39,697	207,375	(114,760)	58,337	(81,864)
Total OPEB liability - beginning	570,135	609,832	817,207	702,447	760,784
Total OPEB liability - ending (a)	609,832	817,207	702,447	760,784	678,920
Plan Fiduciary Net Position					
Contributions - employer	12,485	12,366	40,489	27,043	61,162
Net investment income	8,724	6,834	5,588	(50)	27,311
Trustee fees	-	(42)	(45)	(46)	(52)
Administrative expense	(75)	(42)	(44)	(46)	(52)
Benefit payments	(12,485)	(12,366)	(40,489)	(27,043)	(61,162)
Net change in plan fiduciary net position	8,649	6,750	5,499	(142)	27,207
Plan fiduciary net position - beginning	73,097	81,746	88,496	93,995	93,853
Plan fiduciary net position - ending (b)	81,746	88,496	93,995	93,853	121,060
Net OPEB liability - ending (a)-(b)	\$ 528,086	\$ 728,711	\$ 608,452	\$ 666,931	\$ 557,860
Plan fiduciary net position as a percentage of the total OPEB liability	13.40%	10.83%	13.38%	12.34%	17.83%
Covered-employee payroll	\$ 3,547,118	\$ 3,464,042	\$ 3,420,768	\$ 3,535,455	\$ 3,575,425
Net OPEB liability as a percentage of covered-employee payroll	14.89%	21.04%	17.79%	18.86%	15.60%

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

**Notes to the Schedule**

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 to benefit terms or assumptions and other inputs used for the June 30, 2021 measurement date. The discount rate increased from 3.52% to 5.08% as of the June 30, 2021 measurement date.

## **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, 2022

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 515,518	\$ 434,549	\$ 166,967	\$ 1,117,034
Cash on Hand and in Banks	59,168	-	-	59,168
Cash in Revolving Fund	300	-	-	300
Accounts Receivable	79,149	-	-	79,149
Due from Other Funds	224	-	-	224
Stores Inventories	10,601	-	-	10,601
Total Assets	<u>\$ 664,960</u>	<u>\$ 434,549</u>	<u>\$ 166,967</u>	<u>\$ 1,266,476</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 3,956	\$ -	\$ -	\$ 3,956
Due to Other Funds	51,982	-	-	51,982
Total Liabilities	<u>55,938</u>	<u>-</u>	<u>-</u>	<u>55,938</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	300	-	-	300
Stores Inventories	10,601	-	-	10,601
Restricted Fund Balances	553,688	434,549	166,967	1,155,204
Committed Fund Balances	44,433	-	-	44,433
Total Fund Balance	<u>609,022</u>	<u>434,549</u>	<u>166,967</u>	<u>1,210,538</u>
Total Liabilities and Fund Balances	<u>\$ 664,960</u>	<u>\$ 434,549</u>	<u>\$ 166,967</u>	<u>\$ 1,266,476</u>



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
Federal Revenue	\$ 477,365	\$ -	\$ -	\$ 477,365
Other State Revenue	31,628	221	-	31,849
Other Local Revenue	23,560	119,218	(2,289)	140,489
Total Revenues	<u>532,553</u>	<u>119,439</u>	<u>(2,289)</u>	<u>649,703</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Pupil Services	401,541	-	-	401,541
Ancillary Services	30,557	-	-	30,557
General Administration	6,915	-	2,500	9,415
Plant Services	15,764	-	250	16,014
Capital Outlay	55,563	-	115,541	171,104
<b>Debt Service:</b>				
Interest	-	100,650	-	100,650
Total Expenditures	<u>510,340</u>	<u>100,650</u>	<u>118,291</u>	<u>729,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,213</u>	<u>18,789</u>	<u>(120,580)</u>	<u>(79,578)</u>
Net Change in Fund Balance	22,213	18,789	(120,580)	(79,578)
Fund Balance, July 1	586,809	415,760	287,547	1,290,116
Fund Balance, June 30	<u>\$ 609,022</u>	<u>\$ 434,549</u>	<u>\$ 166,967</u>	<u>\$ 1,210,538</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2022

	Student Activity Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS:</b>				
Cash in County Treasury	\$ -	\$ 471,085	\$ 44,433	\$ 515,518
Cash on Hand and in Banks	59,168	-	-	59,168
Cash in Revolving Fund	-	300	-	300
Accounts Receivable	-	79,149	-	79,149
Due from Other Funds	-	224	-	224
Stores Inventories	-	10,601	-	10,601
Total Assets	<u>\$ 59,168</u>	<u>\$ 561,359</u>	<u>\$ 44,433</u>	<u>\$ 664,960</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 431	\$ 3,525	\$ -	\$ 3,956
Due to Other Funds	-	51,982	-	51,982
Total Liabilities	<u>431</u>	<u>55,507</u>	<u>-</u>	<u>55,938</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	-	300	-	300
Stores Inventories	-	10,601	-	10,601
Restricted Fund Balances	58,737	494,951	-	553,688
Committed Fund Balances	-	-	44,433	44,433
Total Fund Balance	<u>58,737</u>	<u>505,852</u>	<u>44,433</u>	<u>609,022</u>
Total Liabilities and Fund Balances	<u>\$ 59,168</u>	<u>\$ 561,359</u>	<u>\$ 44,433</u>	<u>\$ 664,960</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2022

	Student Activity Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:				
Federal Revenue	\$ -	\$ 477,365	\$ -	\$ 477,365
Other State Revenue	-	31,628	-	31,628
Other Local Revenue	26,578	(1,738)	(1,280)	23,560
Total Revenues	<u>26,578</u>	<u>507,255</u>	<u>(1,280)</u>	<u>532,553</u>
Expenditures:				
Current:				
Pupil Services	-	401,541	-	401,541
Ancillary Services	30,557	-	-	30,557
General Administration	-	6,915	-	6,915
Plant Services	-	15,764	-	15,764
Capital Outlay	-	55,563	-	55,563
Total Expenditures	<u>30,557</u>	<u>479,783</u>	<u>-</u>	<u>510,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,979)</u>	<u>27,472</u>	<u>(1,280)</u>	<u>22,213</u>
Net Change in Fund Balance	(3,979)	27,472	(1,280)	22,213
Fund Balance, July 1	62,716	478,380	45,713	586,809
Fund Balance, June 30	<u>\$ 58,737</u>	<u>\$ 505,852</u>	<u>\$ 44,433</u>	<u>\$ 609,022</u>

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2022

	Building Fund	Capital Facilities Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 573	\$ 32,242
Total Assets	<u>\$ 573</u>	<u>\$ 32,242</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:		
Restricted Fund Balances	573	32,242
Total Fund Balance	<u>573</u>	<u>32,242</u>
Total Liabilities and Fund Balances	<u>\$ 573</u>	<u>\$ 32,242</u>

EXHIBIT C-5

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 11	\$ 134,141	\$ 166,967
<u>\$ 11</u>	<u>\$ 134,141</u>	<u>\$ 166,967</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11	134,141	166,967
<u>11</u>	<u>134,141</u>	<u>166,967</u>
<u>\$ 11</u>	<u>\$ 134,141</u>	<u>\$ 166,967</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, 2022

	Building Fund	Capital Facilities Fund
Revenues:		
Other Local Revenue	\$ (18)	\$ 2,636
Total Revenues	<u>(18)</u>	<u>2,636</u>
Expenditures:		
Current:		
General Administration	-	2,500
Plant Services	-	-
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18)</u>	<u>136</u>
Net Change in Fund Balance	(18)	136
Fund Balance, July 1	591	32,106
Fund Balance, June 30	<u>\$ 573</u>	<u>\$ 32,242</u>

EXHIBIT C-6

County School Facilities Fund New Construction	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ -	\$ (4,907)	\$ (2,289)
-	(4,907)	(2,289)
-	-	2,500
-	250	250
-	115,541	115,541
-	115,791	118,291
-	(120,698)	(120,580)
-	(120,698)	(120,580)
11	254,839	287,547
\$ 11	\$ 134,141	\$ 166,967

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
 LOCAL EDUCATION AGENCY  
 ORGANIZATION STRUCTURE  
 JUNE 30, 2022

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
Fernando Cunha	Clerk	Four year term expires 12/2024
John Cardoza	Member	Four year term expires 12/2022
Shelley Heeger	Member	Four year term expires 12/2024
Iva Sousa	Member	Four year term expires 12/2022
Administration		
Name	Office	Tenure
Stacey Bettencourt	Superintendent	Five Years
Cassandra Young	Business Manager	One Year



**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**JUNE 30, 2022**

TABLE D-2

**Tipton Elementary School District**

	<u>Second Period Report</u>	<u>Annual Report</u>
TK/K-3:		
Regular ADA	207.17	206.35
Grades 4-6:		
Regular ADA	162.99	163.11
Grades 7-8:		
Regular ADA	<u>122.46</u>	<u>122.63</u>
ADA Totals	<u><u>492.62</u></u>	<u><u>492.09</u></u>

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which appointments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**YEAR ENDED JUNE 30, 2022**

**TABLE D-3**

<u>Grade Level</u>	<u>Ed. Code 46207(a) Minutes Requirement</u>	<u>Actual Minutes</u>	<u>Actual Number of Days Traditional Calendar</u>	<u>Credited Minutes</u>	<u>Credited Number of Days Traditional Calendar</u>	<u>Total Minutes</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	49,745	177	870	3	50,615	180	Complied
Grade 1	50,400	52,525	177	945	3	53,470	180	Complied
Grade 2	50,400	52,525	177	945	3	53,470	180	Complied
Grade 3	50,400	52,525	177	945	3	53,470	180	Complied
Grade 4	54,000	55,775	177	1,020	3	56,795	180	Complied
Grade 5	54,000	55,775	177	1,020	3	56,795	180	Complied
Grade 6	54,000	55,775	177	1,020	3	56,795	180	Complied
Grade 7	54,000	55,775	177	1,020	3	56,795	180	Complied
Grade 8	54,000	55,775	177	1,020	3	56,795	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, 2022**

TABLE D-4

General Fund	Budget 2023 (see note 1)	2022	2021	2020
Revenues and other financial sources	\$ 9,610,324	\$ 9,467,412	\$ 8,355,497	\$ 7,340,632
Expenditures	8,965,832	7,980,434	7,568,182	6,737,289
Other uses and transfers out	-	-	-	-
Total outgo	8,965,832	7,980,434	7,568,182	6,737,289
Change in fund balance (deficit)	644,492	1,486,978	787,315	603,343
Ending fund balance	<u>\$ 6,686,523</u>	<u>\$ 6,042,031</u>	<u>\$ 4,555,053</u>	<u>\$ 3,767,738</u>
Available reserves (see note 2)	<u>\$ 5,151,290</u>	<u>\$ 4,920,895</u>	<u>\$ 4,026,486</u>	<u>\$ 3,152,379</u>
Available reserves as a percentage of total outgo	<u>57.5%</u>	<u>61.7%</u>	<u>53.2%</u>	<u>46.8%</u>
Total long-term debt (see note 3)	<u>\$ 9,991,431</u>	<u>\$ 10,179,028</u>	<u>\$ 13,516,246</u>	<u>\$ 12,882,061</u>
Average daily attendance at P-2	<u>484</u>	<u>493</u>	<u>521</u>	<u>521</u>

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

The General Fund balance has increased by \$2,274,293 (60.36%) over the past two years. The fiscal year 2022-23 budget projects an increase of \$644,492 (10.67%). 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, and projects a surplus during the 2022-23 fiscal year. Total long-term debt has decreased by \$2,703,033 the past two years.

Average daily attendance has decreased by 28 over the past two years. A decrease of nine ADA is expected during the fiscal year 2022-23.

NOTES:

- (1) Budget 2023 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, 2022**

TABLE D-5

	General Fund	Student Body Fund	Cafeteria Fund
June 30, 2022, annual financial and budget report fund balances	<u>\$ 5,998,698</u>	<u>\$ 39,105</u>	<u>\$ 549,185</u>
Adjustments and reclassifications:			
Increasing (decreasing) the fund balance:			
Cash on Hand and in Banks understatement	-	19,632	-
Due from/to other funds understatement	<u>43,333</u>	<u>-</u>	<u>(43,333)</u>
Net adjustments and reclassifications	<u>43,333</u>	<u>19,632</u>	<u>(43,333)</u>
June 30, 2022, audited financial statement fund balances	<u><u>\$ 6,042,031</u></u>	<u><u>\$ 58,737</u></u>	<u><u>\$ 505,852</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, 2022

TABLE D-6

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

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2022**

TABLE D-7

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Passed Through California Department of Education:			
Child Nutrition: School Programs (School Breakfast Needy)	10.553	13526	\$ 99,678
Child Nutrition: School Programs (NSL Sec 11)	10.555	13524	316,633
Food Distribution Commodities	10.555	13524	31,535
Total CFDA 10.555			<u>348,168</u>
Total U.S. Department of Agriculture			<u>447,846</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
Passed Through California Department of Education:			
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	203
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	792,581
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	65,016
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	58,750
COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	84.425	15618	46,143
COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	15,000
COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	17,533
Total CFDA 84.425			<u>995,226</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	191,987
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	40,833
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	29,285
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	13,187
Total U.S. Department of Education			<u>1,270,518</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$1,718,364</u></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, 2022

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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## M. GREEN AND COMPANY LLP

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, 2022, 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 31, 2023.

**Report on 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 or significant deficiencies may exist that were not identified.

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## Report on 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 31, 2023.

### 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. Green and Company, LLP*

Visalia, California  
January 31, 2023



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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**

#### **Opinion on Each Major Federal Program**

We have audited Tipton Elementary School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Tipton Elementary School District's major federal program for the year ended June 30, 2022. Tipton Elementary School District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 the major federal program for the year ended June 30, 2022.

#### **Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tipton Elementary School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of audited Tipton Elementary School District's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tipton Elementary School District's federal programs.

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## **Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tipton Elementary School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tipton Elementary School District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Tipton Elementary School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Tipton Elementary School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Tipton Elementary School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. H. ... Company, LLC*

Visalia, California  
January 31, 2023



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## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

### Independent Auditors' Report on State Compliance

Board of Trustees  
Tipton Elementary School District

#### Report on State Compliance

#### Opinion

We have audited the Tipton Elementary School District's (District) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2022.

In our opinion, Tipton Elementary School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Tipton Elementary School District's state programs.

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## Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2021-22 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (See Below)
Continuation Education	N/A
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	No (See Below)

**SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION AND CHARTER SCHOOLS:**

California Clean Energy Jobs Act	No (See Below)
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunity Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
In Person Instruction Grant	Yes

**CHARTER SCHOOLS:**

Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes – Classroom Based	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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

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

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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

**Report on 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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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 *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*M. Deane and Company, LLP*

Visalia, California  
January 31, 2023

## **Findings and Recommendations Section**

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**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>
84.425, 84.425D, 84.425U	COVID-19: Education Stability Fund

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

Auditee qualified as low-risk auditee?   X   Yes        No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?        Yes   X   No

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

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

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**B. Financial Statement Findings**

NONE

**C. Federal Award Findings and Questioned Costs**

NONE

**D. State Award Findings and Questioned Costs**

NONE



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## M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

### Letter to Management

Board of Trustees  
Tipton Elementary School District

We have completed our audit of Tipton Elementary School District for the year ended June 30, 2022. 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 the two fundraisers tested lacked proper documentation to track potential revenue. We recommend the District enforce the use of the standardized potential revenue forms. These forms should include details of items purchased, donated and sold, as well as an explanation of differences in cash collected. These forms should be prepared for all events and be approved by the Superintendent.

#### Accruals

During our review of subsequent cash disbursements, we noted one invoice was dated in June 2022, upon further review of the contract, there were terms that stated 70% was due upon confirmation of sales order and arrival of materials, and the additional 30% would be due upon labor completion. The materials from this contract were delivered in June, and therefore 70% of the amount of the invoice and contract that should have been accrued as of June 30, 2022. We recommend that management take proper steps at year end closing to ensure all contracts and other liabilities are properly accrued at the fiscal year end.

#### Prior Year Issues

**Stores Inventory:** The District did not adjust stores inventory in the general ledger to the actual inventory count at year end. We recommended 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. This issue was not resolved. Our recommendation has been repeated in the current year.

**Student Body Cash Receipts:** During our testing of student body fundraisers, we noted that one fundraiser lacked proper documentation to track potential revenue. We recommended the site track any book sales and they use the District's standardized potential revenue form. We also recommended the District enforce the use of the standardized potential revenue forms. This issue was not resolved. Our recommendation has been repeated in the current year.

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GASB Statement No. 87, *Leases* Implementation: The District was required to implement GASB Statement No. 87, *Leases* for the fiscal year ending June 30, 2022. We recommended the District become familiar with the new standard and gather and evaluate current leases and contracts in preparation for proper reporting in their June 30, 2022 financial statements. This issue has been implemented.

We would like to thank management and all of the office personnel for the excellent cooperation we received during our audit. We look forward to working with you again in 2023 and beyond.

Very truly yours,

  
M. GREEN AND COMPANY LLP  
Certified Public Accountants

January 31, 2023

**TIPTON ELEMENTARY SCHOOL DISTRICT**  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
<p>2021-001</p> <p>The District only spent 58.89% of their prior year expense of education (\$6,362,682) on classroom teachers' salaries and benefits (\$3,746,821), which was below the required level. We recommended the District continue to monitor the comparability of salaries between the comparable school districts and apply for the waiver when needed.</p>	Implemented	

**7. ANY OTHER BUSINESS:**

**7.1** December Board Policy Updates



**Policy 0460: Local Control And Accountability Plan**

Status: DRAFT

Original Adopted Date: 02/05/2019 | Last Revised Date: 12/17/2019

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions which are aligned with the district budget and facilitate continuous improvement of district practices.

The Board shall adopt a districtwide local control and accountability plan (LCAP), based on the template adopted by the State Board of Education (SBE), that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP shall be updated on or before July 1 of each year and, like the district budget, shall cover the next fiscal year and two subsequent fiscal years. (Education Code 52060, 52064; 5 CCR 15494-15497)

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth, as defined in Education Code 42238.01 for purposes of the local control funding formula (LCFF). (Education Code 42238.02)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students. (Education Code 52052)

Beginning July 1, 2025, if the district is identified by the California Department of Education (CDE) as needing an improvement plan pursuant to 34 CFR 300.600-300.647, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE. However, if the district adopts an improvement plan after being identified, but before July 1, 2025, the IDEA Addendum shall be developed upon expiration of the adopted improvement plan, but no later than July 1, 2028, whichever occurs first. The IDEA addendum shall be developed, reviewed, and approved in conjunction with and in the same manner as the LCAP and the annual update to the LCAP, and shall be submitted to CDE within 15 days of adoption by the Board. (Education Code 52064.3)

The Superintendent or designee shall review the school plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

The LCAP shall also be aligned with other district and school plans, to the extent possible, in order to minimize duplication of effort and provide clear direction for program implementation.

As part of the LCAP adoption and annual update to the LCAP, the Board shall separately adopt an LCFF budget overview for parents/guardians, based on the template developed by SBE, which includes specified information relating to the district's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update. (Education Code 52064.1)

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

#### **Plan Development**

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

### **Public Review and Input**

The Board shall establish a parent advisory committee to provide advice on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include parents/guardians of unduplicated students as defined above and parents/guardians of students with disabilities. (Education Code 52063; 5 CCR 15495)

Beginning July 1, 2024, unless a student advisory committee is established to provide advice to the Board and Superintendent, two students shall be included as full members of the parent advisory committee. The students shall serve for a renewable term of one full school year. (Education Code 52063)

Student members of the parent advisory committee or the student advisory committee shall represent the diversity of the district's students, including geographical, socioeconomic, cultural, physical, and educational diversity, and particular effort shall be made to reach out to at-risk or disadvantaged students to serve as members of such committees. (Education Code 52063)

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners to review and comment on the LCAP. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s).

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

As part of the parent/guardian and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which the district is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities. (Education Code 52062)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

### **Adoption of the Plan**

The Board shall adopt the LCAP prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

#### **Submission of Plan to County Superintendent of Schools**

Not later than five days after adoption of the LCAP, the district budget, and the budget overview for parents/guardians, the Board shall file the LCAP, the budget, and the budget overview with the County Superintendent of Schools. (Education Code 42127, 52064.1, 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

If the County Superintendent does not approve the district's LCAP, the Board shall accept technical assistance from the County Superintendent focused on revising the plan so that it can be approved. (Education Code 52071)

#### **Monitoring Progress**

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by the Superintendent and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance reported on the California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

The Superintendent or designee shall seek and/or accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072 when a school or a numerically significant student subgroup is not making sufficient progress toward the goals in the LCAP.

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**Regulation 0460: Local Control And Accountability Plan**

Status: DRAFT

Original Adopted Date: 02/05/2019 | Last Revised Date: 12/17/2019

**Goals and Actions Addressing State and Local Priorities**

The district's local control and accountability plan (LCAP) and annual updates shall include, for the district and each district school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:
  - a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002
  - b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency
  - c. Parent/guardian involvement and family engagement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, and students with disabilities
  - d. Student achievement, as measured by all of the following as applicable:
    - i. Statewide assessments of student achievement
    - ii. 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; have successfully completed career technical education (CTE) sequences or programs of study that align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692; and have successfully completed both college entrance courses and CTE sequences or programs
    - iii. The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
    - iv. The English learner reclassification rate
    - v. The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
    - vi. The percentage of students who demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301
  - e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable
  - f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03
  - h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable
2. Any goals identified for any local priorities established by the Board.
  3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in Items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

For purposes of the descriptions required by Items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality review conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify and include in the LCAP the method for measuring the district's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on the California School Dashboard. (Education Code 52060)

#### **Increase or Improvement in Services for Unduplicated Students**

The LCAP shall demonstrate how the district will increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. (5 CCR 15494-15496)

When the district expends supplemental and/or concentration grant funds on a districtwide or schoolwide basis during the year for which the LCAP is adopted, the district's LCAP shall: (5 CCR 15496)

1. Identify those services that are being funded and provided on a districtwide or schoolwide basis
2. Describe how such services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas
3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experiences, or educational theory.

#### **Availability of the Plan**

The Superintendent or designee shall prominently post the LCAP, any updates or revisions to the LCAP, including the IDEA Addendum as applicable, and the LCFF budget overview for parents/guardians on the homepage of the district's web site. (Education Code 52064.1, 52064.3, 52065)

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**Policy 0430: Comprehensive Local Plan For Special Education**

**Status:** DRAFT

**Original Adopted Date:** 04/10/2007 | **Last Revised Date:** 07/16/2020

The Governing Board recognizes its obligation to provide a free appropriate public education to all individuals with disabilities, aged 3 to 21 years, who reside in the district.

In order to meet the needs of individuals with disabilities, the district shall participate as a member of a Special Education Local Plan Area (SELPA) with other districts and the county office of education pursuant to Education Code 56195.1.

The district shall enter into agreements with other members of the SELPA in accordance with Education Code 56195.1 and 56195.7. Consistent with these agreements, the district shall adopt policies governing the programs and services it operates. (Education Code 56195.8)

The Superintendent or designee shall work with the other members of the SELPA to develop a local plan for the education of individuals with disabilities. The plan shall be approved by the Board and the other members of the SELPA, and shall be submitted to the SPI. (Education Code 56195.1)

Each year, the Superintendent or designee shall provide to the Board any data and/or information regarding the special education funding generated by the district as supplied by the SPI and the SELPA in accordance with Education Code 56836.148.

The local plan shall be reviewed at least once every three years and updated as needed to ensure the information contained in the plan remains relevant and accurate. The local plan shall be updated cooperatively by a committee of representatives of special and regular education teachers and administrators selected by the groups they represent and with participation by parent/guardian members of the community advisory committee, or parents/guardians selected by the community advisory committee, to ensure adequate and effective participation and communication. (Education Code 56195.9)

Special education programs and services shall be reviewed on an ongoing basis. The results of such evaluations shall be used to identify and correct any program deficiencies.

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**Policy 0450: Comprehensive Safety Plan**

Status: DRAFT

Original Adopted Date: 02/05/2019 | Last Revised Date: 06/10/2008

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for student conduct, responsible behavior, and respect for others.

The Superintendent or designee shall oversee the development of a districtwide comprehensive safety plan that is applicable to each school site. (Education Code 32281)

The comprehensive safety plan(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education (CDE) of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

**Tactical Response Plan**

Notwithstanding the process described above, any portion of a comprehensive safety plan that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to safeguard students and staff, secure affected school premises, and apprehend criminal perpetrator(s), shall be developed by district administrators in accordance with Education Code 32281. In developing such strategies, district administrators shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials and approve the tactical response plan, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

**Safety Plan(s) Access and Reporting**

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

However, those portions of the comprehensive safety plan that include tactical responses to criminal incidents shall not be publicly disclosed.

The Superintendent or designee shall share the comprehensive safety plans and any updates to the plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

The Superintendent or designee shall also provide data to CDE pertaining to lockdown or multi-option response drills conducted at district schools in accordance with Education Code 32289.5. (Education Code 32289.5)

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**Regulation 0430: Comprehensive Local Plan For Special Education**

Status: DRAFT

Original Adopted Date: 06/10/2008 | Last Revised Date: 04/06/2021

**Definitions**

*Free appropriate public education (FAPE)* means special education and related services that are provided at public expense, under public supervision and direction, and without charge; meet the standards of the California Department of Education, including the requirements of 34 CFR 300.1-300.818; include appropriate preschool, elementary school, or secondary school education for individuals between the ages of 3 and 21; and are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 CFR 300.320-300.324. (Education Code 56040; 34 CFR 300.17, 300.101, 300.104)

*Least restrictive environment* means that, to the maximum extent appropriate, students with disabilities, including individuals in public or private institutions or other care facilities, be educated with individuals who are nondisabled, including the provision of nonacademic and extracurricular services and activities. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in the regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. (Education Code 56040.1; 34 CFR 300.107, 300.114, 300.117)

**Elements of the Local Plan**

The local plan developed by the Special Education Local Plan Area (SELPA) shall include, but not be limited to: (Education Code 56122, 56205, 56206)

1. Policies, procedures, and programs, that are consistent with state laws, regulations, and policies and 20 USC 1412(a), 20 USC 1413(a)(1), and 34 CFR 300.201 governing the following:
  - a. Free appropriate public education
  - b. Full educational opportunity
  - c. Child find and referral
  - d. Individualized education programs, including development, implementation, review, and revision
  - e. Least restrictive environment
  - f. Procedural safeguards
  - g. Annual and triennial assessments
  - h. Confidentiality
  - i. Transition from the Infants and Toddlers with Disabilities programs pursuant to 20 USC 1431 to the preschool program
  - j. Children in private schools
  - k. Compliance assurances, including general compliance with the federal Individuals with Disabilities Education Act (20 USC 1400-1482), Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794), the federal Americans with Disabilities Act of 1990 (42 USC 12101-12213), related federal regulations, and Education Code 56000-56865
  - l. A description of the governance and administration of the local plan in accordance with Education Code 56205(a)(12)
  - m. Personnel qualification to ensure that personnel, including special education teachers and personnel and paraprofessionals are appropriately and adequately prepared and trained in accordance with Education Code 56058 and 56070 and 20 USC 1412(a)(14) and 1413(a)(3)



- n. Performance goals and indicators
  - o. Participation in state and districtwide assessments, including assessments described in 20 USC 6301 et seq. and alternate assessments in accordance with 20 USC 1412(a)(16), and reports relating to assessments
  - p. Supplementation of state, local, and other federal funds, including nonsupplantation of funds
  - q. Maintenance of financial effort
  - r. Opportunities for public participation before adoption of policies and procedures
  - s. Suspension and expulsion rates
  - t. Access to instructional materials by blind individuals with exceptional needs and others with print disabilities in accordance with 20 USC 1412(a)(23)
  - u. Overidentification and disproportionate representation by race and ethnicity of children as individuals with exceptional needs, including children with disabilities with a particular impairment described in 20 USC 1401 and 1412(a)(24)
  - v. Prohibition of mandatory medication use pursuant to Education Code 56040.5 and 20 USC 1412(a)(25)
2. An annual budget plan, including descriptions of the SELPA's allocation plan in accordance with Education Code 56836-56845, all revenues by revenue source received by the SELPA specifically for the purpose of special education, a breakdown of the distribution of funds to each LEA within the SELPA, projected total special education expenditures by each LEA, projected total expenditures by the SELPA and the LEAs within the SELPA, projected funding to be received specifically for regionalized operations, and a breakdown of projected SELPA operating expenditures
  3. An annual service plan, describing the services to be provided by each LEA, regardless of whether the LEA participates in the local plan, including the nature of the services and the physical location at which the services will be provided. This description shall demonstrate that all individuals with exceptional needs shall have access to services and instruction appropriate to meet their needs as specified in their individualized education programs.
  4. Beginning July 1, 2027, an annual assurances support plan to demonstrate how the SELPA and its participating agencies are coordinating for purposes of assuring effective outcomes for students with disabilities, including a description of:
    - a. Support the governing board of the SELPA will provide to participating agencies in achieving the goals, actions, and services identified in their local control and accountability plans
    - b. The ways in which the governing board of the SELPA will connect participating agencies in need of technical assistance to the statewide system of support
    - c. The services, technical assistance, and support the governing board of the SELPA will provide to meet the required policies, procedures, and programs specified in Education Code 56205
  5. A description of programs for early childhood special education from birth through five years of age
  6. A description of the method by which members of the public, including parents/guardians of individuals with exceptional needs who are receiving services under the plan, may address questions or concerns pursuant to Education Code 56205
  7. A description of a dispute resolution process, including mediation and arbitration to resolve disputes over the distribution of funding, the responsibility for service provision, and the other governance activities specified within the local plan
  8. Verification that the plan has been reviewed by the community advisory committee in accordance with

Education Code 56205 and that the committee had at least 30 days to conduct this review before submission of the local plan to CDE

9. A description of the process being utilized to refer students for special education instruction pursuant to Education Code 56303
10. A description of the process being utilized to oversee and evaluate placements in nonpublic, nonsectarian schools, the method of ensuring that all requirements of each student's IEP are being met, and a method for evaluating whether the student is making appropriate educational progress
11. A description of how specialized equipment and services will be distributed within the local plan area in a manner that minimizes the necessity to serve students in isolated sites and maximizes the opportunities to serve students in the least restrictive environment

The local plan, annual budget plan, annual service plan, and annual assurances support plan shall be written in language that is understandable to the general public. They shall be adopted at a public hearing of the SELPA, for which notice of the hearing shall be posted in each school in the SELPA at least 15 days before the hearing. (Education Code 56205)

#### **Availability of the Plan**

The Superintendent or designee shall post on the district's web site the approved local plan, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans. A complete copy of the local plan, annual budget plan, annual service plan, annual assurances support plan, and policies and procedures shall be held on file in the district office and shall be accessible to any interested party. (Education Code 56205.5)

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**Regulation 6164.4: Identification And Evaluation Of Individuals For Special Education**

**Status:** DRAFT

**Original Adopted Date:** 06/11/2009 | **Last Revised Date:** 12/14/2021

The Superintendent or designee shall ensure that the district's child find process includes the collection of data and, at reasonable intervals, the screening of such data to determine if students are making adequate progress, as appropriate.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

However, the district shall ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies.

A parent/guardian or the district may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

When a verbal referral is made, staff shall offer assistance to the individual to make the request in writing and shall assist the individual if the individual requests such assistance. (5 CCR 3021)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student and, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

**Initial Evaluation for Special Education Services**

Before the initial provision of special education and related services to a student with a disability, the district shall conduct an individual initial evaluation of the student's educational needs related to all areas of suspected disability. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 days or less prior to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within 10 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public
2. Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible
3. Explain the types of evaluation to be conducted
4. State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5 CCR 3022)

Before conducting an initial evaluation, the district shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. In addition, as part of the evaluation plan, the parent/guardian shall receive written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or the parent/guardian's representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.
2. When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.
3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
4. If the parent/guardian disagrees with an evaluation obtained by the district, the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

5. The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate. If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right for an IEE, but not at public expense.

If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the district with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the district, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6. If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by the student's parent/guardian, the student in that proposed placement. Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

#### **Parent/Guardian Consent for Evaluations**

Consent means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought
2. Understands and agrees, in writing, to the carrying out of the activity for which parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom

3. Understands that the granting of consent is voluntary on the parent/guardian's part and may be revoked at any time
4. Understands that if the parent/guardian revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The district is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether to consent to the initial evaluation. The district shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

The district shall make reasonable efforts to obtain the consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321; 34 CFR 300.300, 300.322)

The district shall maintain a record of its attempts to obtain consent, such as: (Education Code 56341.5)

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the district may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with the student's parent/guardian, the district shall make reasonable efforts to obtain the consent from the parent/guardian of the student for an initial evaluation to determine whether the student is a student with a disability. The district may conduct an initial evaluation without obtaining consent if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

1. Despite reasonable efforts to do so, the district cannot discover the whereabouts of the parent/guardian of the student
2. The rights of the parent/guardian of the student have been terminated in accordance with state law
3. The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student

The district need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

### **Conduct of the Evaluation**

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student schooldays reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and

related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the district. (Education Code 56322)

In addition, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic background of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the district shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The district shall also use any information provided by the parent/guardian that may assist the district in making the determination as to whether the student is a student with a disability and, if so, the necessary components of the student's IEP when the IEP is developed, including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (Education Code 56320; 34 CFR 300.304)

The district shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs and are: (Education Code 56320; 34 CFR 300.304)

1. Selected and administered so as not to be discriminatory on a racial, cultural, or sexual basis
2. Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer
3. Used for the purposes for which the assessments or measures are valid and reliable
4. Administered by trained and knowledgeable personnel except that individually administered tests of intellectual or emotional functioning shall be administered by a credentialed school psychologist
5. Administered in accordance with any instructions provided by the producer of the assessments
6. Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient
7. If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best ensure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to

identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, are needed to determine: (Education Code 56381; 34 CFR 300.305)

1. Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student
2. The present levels of academic achievement and related developmental needs of the student
3. Whether the student needs, or continues to need, special education and related services
4. Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the student's IEP and to participate, as appropriate, in the general education curriculum

If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (Education Code 56320; 34 CFR 300.304)

#### **Evaluation Report**

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

#### **Eligibility Determination**

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, the student's educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and teacher recommendations, as well as information about the student's physical condition, social or cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

When making a determination of eligibility for special education and related services, the district shall not determine

that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

### **Independent Educational Evaluation**

An *independent educational evaluation* is defined as an evaluation conducted by a qualified examiner who is not employed by the district. (34 CFR 300.502)

*Public expense* means that the district either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (34 CFR 300.502)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria, including the location of the evaluation and the qualifications of the examiner, that the district uses for a district-initiated evaluation. (34 CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the district may ask for the reason that the parent/guardian objects to the district's evaluation. However, the parent/guardian is not required to provide an explanation and the district may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the district shall, without unnecessary delay, either: (34 CFR 300.502)

1. File a due process complaint to request a hearing to show that its evaluation is appropriate
2. Ensure that an IEE is provided at public expense, unless the district demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the district's criteria

If a due process hearing decision determines that the district's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. (Education Code 56329; 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the district if it meets district criteria. Any such result also may be presented as evidence at a hearing on a due process complaint. (Education Code 56329; 34 CFR 300.502)

### **Coordinating Transitions**

The district designates the individual listed below as the main point of contact for coordinating and completing, with other agencies and persons, the transition of a child and family from infant/toddler programs to preschool (Part C to Part B of the federal Individuals with Disabilities Education Act), including establishing practices to educate and support families during the transition: (Government Code 95008)

Tcoe Preschool Coordinator  
(title or position)  
6200 S. Mooney BLVD, Visalia, CA 93278  
(address)  
559-730-2910 ext. 5164

### **Reevaluation**

A reevaluation shall be conducted when the district determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless



the parent/guardian and district agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the district agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The district shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)

Before entering kindergarten or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs. (Education Code 56445)

The district's point of contact for coordinating and completing the transition of a child and family from infant/toddler programs to preschool, may coordinate the reevaluation and monitoring as described above for kindergarten or first grade.

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**Policy 3460: Financial Reports And Accountability**

**Status:** DRAFT

**Original Adopted Date:** 02/03/2009

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

**Unaudited Actual Receipts and Expenditures**

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

**Gann Appropriations Limit Resolution**

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

**Interim Reports/Certification of Ability to Meet Fiscal Obligations**

Each fiscal year, the Superintendent or designee shall submit two interim reports to the Board. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years

2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

### **Audit Report**

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit or whose audit partner responsible for reviewing the audit has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

## **Audit Committee**

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
  2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
  3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
  4. Participate with the independent auditor in presenting the audit report to the Board
  5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
  6. Provide input on the effectiveness of the independent auditor
  7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems
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**Regulation 3460: Financial Reports And Accountability**

**Status:** DRAFT

**Original Adopted Date:** 12/11/2018

**Interim Reports**

Each interim report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. (Education Code 42130, 42131)

Interim reports shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected local control funding formula (LCFF) revenue, salaries and benefits, other revenues and expenditures, and facilities maintenance. For purposes of assessing projections of LCFF revenue, the first interim report shall be compared to the adopted district budget and the second interim report shall be compared to the projections in the first interim report. (Education Code 42130; 5 CCR 15453-15464)

An interim report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

**Audit Report**

The Superintendent or designee shall establish a timetable for the completion and review of the annual audit within the deadlines established by law.

The Superintendent or designee shall provide the necessary financial records and cooperate with the independent auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The district audit shall include all income and expenditures by source of funds, including the student body and cafeteria funds and accounts, state and federal grant funds, and any other funds under the district's control or jurisdiction, as well as an audit of student attendance procedures. The audit shall also include a determination of whether LCFF funds were expended in accordance with the district's local control and accountability plan or an approved annual update of the plan. (Education Code 41020)

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

**Report on Expenditures of State Facilities Funds**

When the district participates in the school facilities program pursuant to Education Code 17070.10-17079.30, the Superintendent or designee shall annually report a detailed list of all expenditures of state facilities funds, including interest, and of the district's matching funds for completed projects until all such funds are expended. The report shall identify expenditures on a project-by-project basis, reflect completed projects that were reimbursed within that fiscal year, and clearly indicate the list of projects that have been completed. (Education Code 41024; 2 CCR 1859.104)

Audits of facilities projects shall be concluded within one year of project completion and shall be included as part of the district's audit for the fiscal year in which the project is reported as completed. A project shall be deemed completed when any of the following conditions is met: (Education Code 41024; 2 CCR 1859.104)

1. When the notice of completion for the project has been filed, all outstanding invoices, claims, and change orders have been satisfied, and the facility is currently in use by the district
2. Three years from the date of the final fund release for an elementary school project
3. Four years from the date of the final fund release for a middle or high school project

#### **Fund Balance**

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the Board
4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

#### **Negative Balance Report**

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

#### **Lease Accounting**

Any lease agreement involving the district, whether as lessor or lessee, shall be classified as a short-term lease, a contract that transfers ownership, or a lease other than short-term lease and contract that transfers ownership. District financial statement disclosures and schedules related to any lease shall comply with the standards specified in GASB 87.

#### **Non-Voter-Approved Debt Report**

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

When the Board is considering the issuance of certificates of participation and other debt instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and county auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the county auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

#### **Other Postemployment Benefits Report**

In accordance with GASB Statement 75, the district's financial statements shall report the expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at an open meeting of the Board. (Education Code 42140)

The district's financial obligation for OPEBs shall be reevaluated every two years in accordance with GASB 75.

#### **Workers' Compensation Claims Report**

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

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**Regulation 0450: Comprehensive Safety Plan**

Status: DRAFT

Original Adopted Date: 02/05/2019

**Development and Review of Comprehensive School Safety Plan**

The school site council shall consult with local law enforcement, the local fire department, and other first responders in the writing and development of the comprehensive school safety plan. When practical, the school site council shall also consult with other school site councils and safety planning committees. (Education Code 32281, 32282)

The school site council may delegate the responsibility for developing a comprehensive safety plan to a school safety planning committee composed of the following members: (Education Code 32281)

1. The principal or designee
2. One teacher who is a representative of the recognized certificated employee organization
3. One parent/guardian whose child attends the school
4. One classified employee who is a representative of the recognized classified employee organization
5. Other members, if desired

Before adopting the comprehensive safety plan, the school site council or school safety planning committee shall hold a public meeting at the school in order to allow members of the public the opportunity to express an opinion about the plan. (Education Code 32288)

The school site council or safety planning committee shall notify, in writing, the following persons and entities of the public meeting: (Education Code 32288)

1. The local mayor
2. A representative of the local school employee organization
3. A representative of each parent/guardian organization at the school, including the parent teacher association and parent teacher clubs
4. A representative of each teacher organization at the school
5. A representative of the school's student body government
6. All persons who have indicated that they want to be notified

In addition, the school site council or safety planning committee may notify, in writing, the following entities of the public meeting: (Education Code 32288)

1. Representatives of local religious organizations
2. Local civic leaders
3. Local business organizations

**Content of the Safety Plan**

Each comprehensive safety plan shall include an assessment of the current status of any crime committed on campus and at school-related functions. (Education Code 32282)

The assessment may include, but not be limited to, reports of crime, suspension and expulsion rates, and surveys of students, parents/guardians, and staff regarding their perceptions of school safety.



The plan shall identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, including all of the following: (Education Code 32282)

1. Child abuse reporting procedures consistent with Penal Code 11164-11174.3
2. Routine and emergency disaster procedures including, but not limited to:
  - a. Adaptations for students with disabilities in accordance with the Americans with Disabilities Act
  - b. An earthquake emergency procedure system in accordance with Education Code 32282
  - c. A procedure to allow public agencies, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
3. Policies pursuant to Education Code 48915(d) for students who commit an act listed in Education Code 48915(c) and other school-designated serious acts that would lead to suspension, expulsion, or mandatory expulsion recommendations
4. Procedures to notify teachers of dangerous students pursuant to Education Code 49079
5. A policy consistent with the prohibition against discrimination, harassment, intimidation, and bullying pursuant to Education Code 200-262.4
6. If the school has adopted a dress code prohibiting students from wearing "gang-related apparel" pursuant to Education Code 35183, the provisions of that dress code and the definition of "gang-related apparel"
7. Procedures for safe ingress and egress of students, parents/guardians, and employees to and from school
8. A safe and orderly school environment conducive to learning
9. The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5
10. Procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions

Among the strategies for providing a safe environment, the comprehensive safety plan may also include:

1. Development of a positive school climate that promotes respect for diversity, personal and social responsibility, effective interpersonal and communication skills, self-esteem, anger management, and conflict resolution
2. Disciplinary policies and procedures that contain prevention strategies, such as strategies to prevent bullying, hazing, and cyberbullying, as well as behavioral expectations and consequences for violations
3. Strategies aimed at preventing potential incidents involving crime and violence on school campuses, including vandalism, drug and alcohol abuse, gang membership and violence, hate crimes, bullying, including bullying committed personally or by means of an electronic act, teen relationship violence, and discrimination and harassment, including sexual harassment
4. Curriculum that emphasizes prevention and alternatives to violence, such as multicultural education and literacy, character/values education, social and emotional learning, media analysis skills, conflict resolution, community service learning, and education related to the prevention of dating violence
5. Parent/guardian involvement strategies, including strategies to help ensure parent/guardian support and reinforcement of the school's rules and increase the number of adults on campus
6. Provision of safety materials and emergency communications in language(s) understandable to

parents/guardians

7. Annual notification to parents/guardians related to the safe storage of firearms
8. Prevention and intervention strategies related to the sale or use of drugs and alcohol which shall reflect expectations for drug-free schools and support for recovering students
9. Collaborative relationships among the city, county, community agencies, local law enforcement, the judicial system, and the schools that lead to the development of a set of common goals and community strategies for violence prevention instruction
10. District policy prohibiting the possession of firearms and ammunition on school grounds
11. Measures to prevent or minimize the influence of gangs on campus
12. Procedures for receiving verification from law enforcement when a violent crime has occurred on school grounds and for promptly notifying parents/guardians and employees of that crime
13. Procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content
14. Assessment of the school's physical environment, including a risk management analysis and development of ground security measures such as procedures for closing campuses to outsiders, installing surveillance systems, securing the campus perimeter, protecting buildings against vandalism, and providing for a law enforcement presence on campus
15. Independent security assessment of the school's network infrastructure and selected web applications to identify vulnerabilities and provide recommendations to improve cybersecurity
16. Guidelines for the roles and responsibilities of mental health professionals, athletic coaches, community intervention professionals, school counselors, school resource officers, and police officers on school campuses. Guidelines may include, but are not limited to, the following:
  - a. Strategies to create and maintain a positive school climate, promote school safety, and increase student achievement
  - b. Strategies to prioritize mental health and intervention services, restorative and transformative justice programs, and positive behavior interventions and support
  - c. Protocols to address the mental health care of students who have witnessed a violent act at any time, including, but not limited to, while on school grounds, while coming or going from school, during a lunch period whether on or off campus, or during or while going to or coming from a school-sponsored activity
17. Strategies for suicide prevention and intervention
18. Procedures to implement when a person interferes with or disrupts a school activity, remains on campus after having been asked to leave, or creates a disruption with the intent to threaten the immediate physical safety of students or staff
19. Crisis prevention and intervention strategies, which may include the following:
  - a. Identification of possible crises that may occur, determination of necessary tasks that need to be addressed, and development of procedures relative to each crisis, including the involvement of law enforcement and other public safety agencies as appropriate
  - b. Threat assessment strategies to determine the credibility and seriousness of a threat and provide appropriate interventions for the potential offender(s)
  - c. Assignment of staff members responsible for each identified task and procedure
  - d. Development of an evacuation plan based on an assessment of buildings and grounds and opportunities for students and staff to practice the evacuation plan

- e. Coordination of communication to schools, Governing Board members, parents/guardians, and the media
  - f. Communication with parents/guardians of reunification plans and the necessity of cooperating with first responders
  - g. Development of a method for the reporting of violent incidents
  - h. Development of follow-up procedures that may be required after a crisis has occurred, such as counseling
20. Training on assessment and reporting of potential threats, violence prevention, and intervention techniques. Such training shall include preparation to implement the elements of the safety plan
21. Environmental safety strategies, including, but not limited to, procedures for preventing and mitigating exposure to toxic pesticides, lead, asbestos, vehicle emissions, and other hazardous substances and contaminants
22. Continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible
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**Regulation 5142: Safety**

**Status:** DRAFT

**Original Adopted Date:** 11/06/2007 | **Last Revised Date:** 05/03/2022

At each school, the principal or designee shall establish emergency procedures, rules for student conduct, and rules for the safe and appropriate use of school facilities, equipment, and materials, consistent with law, Board policy, and administrative regulation. The rules shall be communicated to students, distributed to parents/guardians, and readily available at the school at all times.

**Release of Students**

Students shall be released during the school day only to the custody of an adult who is one of the following:

1. The student's custodial parent/guardian
2. An adult authorized on the student's emergency card as an individual to whom the student may be released when the custodial parent/guardian cannot be reached, provided the principal or designee verifies the adult's identity
3. An authorized law enforcement officer acting in accordance with law
4. An adult taking the student to emergency medical care at the request of the principal or designee

**Supervision of Students**

Every teacher shall hold students to a strict account for their conduct on the way to and from school, on the playgrounds, and during recess. (Education Code 44807)

The principal or designee shall require all individuals supervising students to remain alert for unauthorized persons and dangerous conditions, and promptly report any unusual incidents to the principal or designee and file a written report as appropriate.

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

In arranging for appropriate supervision on playgrounds, the principal or designee shall:

1. Clearly identify supervision zones and require all playground supervisors to remain at a location from which they can observe their entire zone of supervision and be observed by students in the supervision zone
2. Consider the size of the playground area, the number of areas that are obstructed from open view, and the age of the students to determine the ratio of playground supervisors to students

At any school where playground supervision is not otherwise provided, the principal or designee shall provide for certificated employees to supervise the conduct and safety, and direct the play, of students who are on school grounds before and after school and during recess and other intermissions. (5 CCR 5552)

The Superintendent or designee shall ensure that teachers, teacher aides, playground supervisors, yard aides, and

volunteers who supervise students receive training in safety practices and in supervisory techniques that will help prevent problems and resolve conflicts among students. Additionally, all staff and other school officials shall be made aware of their responsibilities regarding the reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats. The training shall be documented and kept on file.

### **Playground Safety**

Any new playground or any replacement of equipment or modification of components inside an existing playground shall conform to standards set forth by the American Society for Testing and Materials and the guidelines set forth by the U.S. Consumer Product Safety Commission. The Superintendent or designee shall have a playground safety inspector certified by the National Playground Safety Institute conduct an initial inspection to aid compliance with applicable safety standards. (Health and Safety Code 115725)

### **Activities with Safety Risks**

Due to concerns about the risk to student safety, the principal or designee shall not permit the following activities on campus or during school-sponsored events unless the activity is properly supervised, students wear protective gear as appropriate, and each participant has insurance coverage:

1. Trampolining
2. Scuba diving
3. Skateboarding or use of scooters
4. In-line or roller skating or use of skate shoes
5. Sailing, boating, or water skiing
6. Cross-country or downhill skiing
7. Motorcycling
8. Target shooting
9. Horseback riding
10. Rodeo
11. Archery
12. Mountain bicycling
13. Rock climbing
14. Rocketeering
15. Surfing
16. Body Contact Sports
17. Other activities determined by the principal to have a high risk to student safety

As needed, the Superintendent or designee may periodically provide training or instruction to students on the safe use of electric, motorized or nonmotorized bicycles, scooters, skateboards, and roller skates. Any student who rides any such bicycle, scooter, skateboard, or roller skates at school shall wear a properly fitted and fastened bicycle helmet.

### **Events In or Around a Swimming Pool**

When any on-campus event that is not part of an interscholastic athletic program is sponsored or hosted by the district and is to be held in or around a swimming pool, at least one adult with a valid certification of cardiopulmonary resuscitation training shall be present throughout the duration of the event. (Education Code 35179.6)

### **Laboratory Safety**

The principal of each school offering laboratory work shall develop procedures for laboratory safety and designate a trained certificated employee to regularly review, update, and implement these procedures.

Students in a laboratory shall be under the supervision of a certificated employee. Students shall be taught laboratory safety, and safety guidelines and procedures shall be posted in science classrooms. Students shall receive continual reminders about general and specific hazards.

Hazardous materials shall be properly used, stored, and disposed of in accordance with law and the district's chemical hygiene plan.

Bloodborne pathogens shall be handled in accordance with the district's exposure control plan.

The district's emergency plan, emergency contact numbers, and first aid supplies shall be readily accessible.

Parents/guardians shall be made aware of the kinds of laboratory activities that will be conducted during the school year.

### **Hearing Protection**

The Superintendent or designee shall monitor students' exposure to excessive noise in classrooms and provide protection as necessary. The Superintendent or designee may also provide hearing conservation education to teach students ways to protect their hearing.

### **Eye Safety Devices**

The Superintendent or designee shall provide schools with eye safety devices for use whenever students, teachers, or visitors are engaged in or observing an activity or using hazardous substances likely to cause injury to the eyes. Eye safety devices may be sold to students for an amount not to exceed the actual cost to the district. (Education Code 32030, 32031, 32033)

### **Protection Against Insect Bites**

To help protect students against insect bites or stings that may spread disease or cause allergic reactions, students shall be allowed to apply insect repellent provided by their parents/guardians, when engaging in outdoor activities. Any application of insect repellent shall occur under the supervision of school personnel, and in accordance with the manufacturer's directions.

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**Policy 3515: Campus Security**

**Status:** DRAFT

**Original Adopted Date:** 06/12/2007 | **Last Revised Date:** 12/17/2019

The Governing Board is committed to providing a school environment that promotes the safety of students, staff, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures, which may be included in the district's comprehensive safety plan and/or site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

### **Reporting Threats**

Any certificated or classified employee, or other school official, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle of high school, who are alerted to or observe any threat or perceived threat of a homicidal act, as defined, shall immediately report the threat or perceived threat to law enforcement in accordance with Education Code 49393. (Education Code 49390, 49393)

*Threat or perceived threat* means any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or a school activity. This may include possession, use, or depictions of firearms, ammunition, shootings, or targets in association with infliction of physical harm, destruction, or death in a social media post, journal, class note, or other media associated with the student. It may also include a warning by a parent, student, or other individual.

Additionally, anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator.

### **Surveillance Systems**

In consultation with the district's school site council, safety planning committee, other relevant stakeholders, and staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras.

Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous and targeted locations around school buildings and grounds. These signs shall state that the facility uses video surveillance equipment for security purposes and that the equipment may or may not be actively monitored at any time. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where surveillance may occur and that the recordings may be used in disciplinary proceedings and/or referred to local law enforcement, as appropriate.

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

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**Policy 5131.7: Weapons And Dangerous Instruments**

**Status:** DRAFT

**Original Adopted Date:** 06/10/2008

The Governing Board recognizes that students and staff have the right to a safe and secure campus free from physical and psychological harm and desires to protect them from the dangers presented by firearms and other weapons.

**Possession of Weapons**

The Board prohibits any student from possessing weapons, imitation firearms, or other dangerous instruments, as defined in law and administrative regulation, in school buildings, on school grounds, when using district provided transportation, at school-related or school-sponsored activities away from school, or while going to or coming from school.

If a student is in possession of a prohibited weapon, imitation firearm, or dangerous instrument which creates a threat or perceived threat of a homicidal act, any employee or other school official who is alerted to or observes such threat shall immediately report the threat to law enforcement.

Under the power granted to the Board to protect the safety of students, staff, and others on district property and to maintain order and discipline in the schools, any school employee is authorized to confiscate any prohibited weapon, imitation firearm, or dangerous instrument from any student on school grounds.

The principal or designee shall notify law enforcement authorities when any student possesses a firearm, explosive, or other prohibited weapon or dangerous instrument without permission, sells or furnishes a firearm, or commits any act of assault with a firearm or other weapon. (Education Code 48902; Penal Code 245, 626.9, 626.10; 20 USC 7961)

Unless a student has obtained prior written permission as specified below, a student possessing or threatening others with any weapon, dangerous instrument, or imitation firearm shall be subject to suspension and/or expulsion in accordance with law, Board policy, and administrative regulations.

All staff shall be made aware of their responsibilities regarding the reporting of potential homicidal acts to law enforcement, and receive training in the assessment and reporting of such threats.

**Advance Permission for Possession of a Weapon for Educational Purposes**

The parent/guardian of a student who desires to possess a firearm, imitation firearm, or other prohibited weapon on school grounds for an educational purpose shall submit a written request to the principal, at least five school days in advance of the planned possession which explains the planned use of the weapon and the duration, together with a written explanation from the staff person responsible for the school-sponsored activity or class.

The principal may grant permission for such possession when it is determined that possession of a firearm, imitation firearm, or other prohibited weapon on school grounds is necessary for a school-sponsored activity or class or as part of the educational program. Factors that shall be considered include, but are not limited to, the planned use of the weapon, the duration and location of the planned use, whether an audience is expected, and any perceived adverse effects to the safety and well-being of students or staff. If the principal grants such permission, the student and staff person shall be provided with a written explanation regarding any limitations and the permissible duration of the student's possession.

When the principal or designee grants permission, all necessary precautions shall be taken to ensure the safety of all persons on school grounds and the safe keeping of the weapon, including, but not limited to, inspecting a firearm to verify that no live ammunition is present. Any permitted weapon shall be stored in a locked vehicle or in an appropriate, locked container before and after its authorized use.

Any student granted permission to possess a weapon may be suspended and/or expelled if the weapon is possessed or used inappropriately.



### **Possession of Pepper Spray**

To prevent potential misuse that may harm students or staff, students are prohibited from carrying tear gas or tear gas weapons such as pepper spray on campus or at school activities.

### **Reporting of Dangerous Objects**

The Board encourages students to promptly report the presence of weapons, injurious objects, or other suspicious activity to school authorities. The identity of a student who reports such activity shall remain confidential to the extent permitted by law.

The Superintendent or designee shall develop strategies designed to facilitate student reporting of the presence of injurious objects on school grounds, such as tip hotlines, electronic transmissions, or other methods that preserve the student's anonymity. Incident reports and records shall not identify the student who reported the possession. The Superintendent or designee shall also inform staff, students, and parents/guardians that students who report the presence of injurious objects on school campuses are to be protected and their identity shielded.

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**Regulation 3516.2: Bomb Threats**

**Status:** DRAFT

**Original Adopted Date:** 05/03/2005

To maintain a safe and secure environment for district students and staff, the Superintendent or designee shall ensure that the district's emergency and disaster preparedness plan and/or each school's comprehensive safety plan includes procedures for managing bomb threats. Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

### **Receiving Threats**

Any staff member receiving a bomb threat by telephone shall try to keep the caller on the line for as long as possible in order to gather information about the location and timing of the bomb and the person(s) responsible. To the extent possible, the staff member should also take note of the caller's gender, age, any distinctive features of voice or speech, and any background noises such as music, traffic, machinery, or voices. The staff member should not hang up, even if the caller does, and copy the number and/or letters on the telephone's display, if available.

If the bomb threat is received through regular mail or in writing, the staff member who receives it should handle the letter, note, or package as minimally as possible. If the threat is received through electronic means, such as email, text messaging, or social media, the staff member should not delete the message.

### **Response Procedure**

The following procedure shall be followed when a bomb threat is received:

1. Any employee or other school official who receives a bomb threat shall immediately call 911 and report the threat or perceived threat to law enforcement. The employee shall also report the threat to the Superintendent or designee.

If the threat is in writing, the employee shall rewrite the threat exactly as is on another sheet of paper, including the date, time and location the document was found, any conditions surrounding the discovery or delivery of the document, and the full names of any other employees who saw the threat. The employee shall secure the document and not alter it in any way. If the document is small and/or removable, the employee shall place it in a bag or envelope.

If the threat is electronic, the employee shall leave the message open, and print, photograph, or copy the message and subject line, and note the date and time of the message.

2. Any student or employee who sees a suspicious package should not touch, tamper with, or move the item, and shall immediately notify law enforcement and the Superintendent or designee.
3. The Superintendent or designee shall immediately contact law enforcement if not yet done, assess the situation, ensure the area is secured, and initiate standard evacuation procedures as specified in the emergency plan.
4. The Superintendent or designee shall turn off any two-way radio equipment which is located in a threatened building.

Law enforcement and/or fire department staff shall conduct the bomb search. No school staff, students, parents/guardians, or others on campus shall search for or handle any explosive or incendiary device.

No one shall reenter the threatened building(s) until the Superintendent or designee declares that reentry is safe based on law enforcement and/or fire department clearance.

To the extent possible, the Superintendent or designee shall maintain communications with staff, parents/guardians, the Governing Board, other governmental agencies, and the media during the period of the incident.

Following the incident, the Superintendent or designee shall provide crisis counseling for students and/or staff as needed.

Any employee or student found to have made a bomb threat shall be subject to disciplinary procedures and/or criminal prosecution.

**Staff Training**

The Superintendent or designee shall provide training regarding the assessment and reporting of potential threats and procedures for managing bomb threats to district and site administrators, safety personnel, teachers, and other staff members, as appropriate.

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**Regulation 5131.7: Weapons And Dangerous Instruments**

**Status:** DRAFT

**Original Adopted Date:** 09/25/2019 | **Last Revised Date:** 09/25/2019

Prohibited weapons and dangerous instruments include, but are not limited to: (Education Code 48915, 49330; Penal Code 626.10, 16100-17360, 30310)

1. Firearms: pistols, revolvers, shotguns, rifles, machineguns, "zip guns," "stun guns," tasers, cane guns, camouflaging firearms, and any other device from which is expelled through a barrel and capable of propelling a projectile by the force of an explosion or other form of combustion
2. Ammunition or reloaded ammunition
3. Knives, razor blades, and box cutters: any dirks, daggers (or concealed dirks or daggers), cane swords, ice picks, or other weapons with a fixed, sharpened blade fitted primarily for stabbing, weapons with a blade fitted primarily for stabbing, weapons with a blade longer than 3-1/2 inches, folding knives with a blade that locks into place, switchblade knives, and razors with an unguarded blade
4. Explosive and/or incendiary devices: pipe bombs, time bombs, rockets or rocket propelled projectile launchers, cap guns, bullets containing or carrying an explosive agent, containers of inflammable fluids, and other hazardous devices or concealed explosive substances
5. Any instrument that expels a metallic projectile, such as a BB or a pellet, through the force of air pressure, carbon dioxide pressure, or spring action, or any spot marker gun
6. Any other dangerous device, instrument, or weapon, including those defined in Penal Code 16000-34370, including a blackjack, slingshot, billy, nunchaku, sandclub, sandbag, metal knuckles, or any metal plate with three or more radiating points with one or more sharp edges designed for use as a weapon
7. Any imitation firearm, defined as a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm

Any employee may take any weapon or dangerous instrument from the personal possession of a student while the student is on school premises or under the authority of the district. (Education Code 49331, 49332)

In determining whether to take possession of the weapon or dangerous instrument, the employee shall use the employee's own judgment as to the dangerousness of the situation and, based upon this analysis, shall take one of the following actions:

1. Confiscate the object and deliver it to the principal immediately
2. Immediately notify the principal, who shall take appropriate action
3. Immediately notify the local law enforcement agency and the principal

When informing the principal about the possession of a weapon or dangerous instrument, the employee shall report the name(s) of persons involved, witnesses, location, and the circumstances of the possession.

The principal shall report any possession of a weapon or dangerous instrument to the student's parents/guardians by telephone or in person, and shall follow this notification with a letter.

The employee shall retain possession of the instrument until the risk of its use as a weapon has dissipated or, upon the request of the student's parent/guardian, until the parent/guardian appears and personally takes possession. (Education Code 49331, 49332)

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**Policy 5148.2: Before/After School Programs**

**Status:** DRAFT

**Original Adopted Date:** 07/11/2017 | **Last Revised Date:** 03/01/2022

The Governing Board desires to provide learning opportunities for students beyond the regular school day 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.

Each program offered by the district shall be planned through a collaborative process as required by law. (Education Code 8422, 8482.5, 8484.75, 46120)

To the extent feasible, the district shall give priority to establishing expanded learning opportunities beyond the regular school day in low-performing schools and/or programs that serve low-income and other at-risk students.

Any expanded learning opportunities, including but not limited to 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), Expanded Learning Opportunities Program (ELO) or any other program to be established pursuant to Education Code 8421, 8482.3, 8484.75, or 46120, shall be approved by the Board.

The Superintendent or designee shall ensure that all staff who directly supervise students in the district's expanded learning opportunity programs possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities.

Each before-school, after-school, summer, vacation or intersessional expanded learning opportunity 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.

No fee shall be charged for participation in the program.

However, for the ASSETs program, a family fee shall be waived or reduced for families with students who are eligible for free or reduced-price meals. (Education Code 8422)

For ASES, 21st CCLC, and/or ELO s programs, no fee shall be charged for a student who is eligible for free or reduced-price meals, or a student who the district knows is a homeless youth or in foster care. In addition, family fees shall be calculated on a sliding scale that considers family income and ability to pay. (Education Code 8482.6, 46120)

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.

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.

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**Regulation 5148.2: Before/After School Programs**

**Status:** DRAFT

**Original Adopted Date:** 03/06/2018 | **Last Revised Date:** 03/01/2022

**Definitions**

*Expanded learning opportunities* means before school, after school, summer, vacation, and/or intersessional 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)

*Offer access*, with regard to an Expanded Learning Opportunities (ELO) program, means to recruit, advertise, publicize, or solicit through culturally and linguistically effective and appropriate communication channels. (Education Code 46120)

*Provide access*, with regard to an ELO program, means to register or enroll a student in an ELO program. (Education Code 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 TK-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 TK-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)

The district's ELO program shall serve students in grades TK-6. (Education Code 46120)

The district's programs 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 the private sector. As appropriate, the Superintendent or designee may include other stakeholders in such collaborative process. (Education Code 8482.5, 8484.75, 46120)

For the 2022-23 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. (Education Code 46120)

Commencing with the 2023-24 school year, the district shall offer access to the ELO program to all classroom-based students in grades TK-6. The district shall provide access to any student whose parent/guardian requests placement in an ELO program.

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 8322)

The district's ASES, 21st CCLC, and ELO program(s) shall be operated in accordance with the following:

1. Program Elements

- 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)
- 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)

## 2. Nutrition

- a. Snacks or meals made available in the program 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)

## 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)
- 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)
  - i. Fewer than 20 students participating in the program component
  - ii. Extreme transportation constraints, including, but not limited to, desegregation busing, busing for magnet or open enrollment schools, or student dependence on public transportation
  - iii. 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)

## 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)
- 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)
- 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)
- 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:
  - i. 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)

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, or student eligible for free or reduced price meals, of the right of the child to receive priority enrollment and how to request priority enrollment. (Education Code 8483, 8484.75)

- ii. 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)
- iii. A waiting list shall be established to accommodate additional students if space becomes available.

#### 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. An ELO program offered pursuant to Education Code 46120 does not have an attendance requirement, but the district may track student attendance for safety and continuous quality improvement purposes.
- 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

- 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)

## Reports

The Superintendent or designee shall annually submit to CDE outcome-based data, including, but not limited to: (Education Code 8427, 8482.3, 8484)

1. For participating students, school day attendance on an annual basis and program attendance on a semi-annual basis
  2. Evidence of a program quality improvement process that is data driven and based on CDE program quality standards
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**Regulation 5142.2: Safe Routes To School Program**

Status: DRAFT

Original Adopted Date: Pending

District strategies to improve student safety along routes to school and to promote walking, bicycling, and other forms of active transport to school by students may include:

1. Education activities that promote safety and awareness, such as:
  - a. Instructing students about pedestrian and personal safety related to the use of electric or motorized and nonmotorized bicycles or scooters, including by local law enforcement, organizations specified in Education Code 38134, and public agencies that provide safety instructions on such bicycles and scooters.
  - b. Instructing students about the health, academic, and environmental benefits of walking, bicycling, and other forms of active transport to school
  - c. Offering driver safety information to high school students, parents/guardians, and the community to promote safety around school campuses and routes
2. Encouragement strategies designed to generate interest in active transport to school, such as:
  - a. Organizing or facilitating "walking school buses" and/or "bicycle trains" whereby students walk or bike to school in groups escorted by parents/guardians or other volunteers as needed
  - b. Organizing special events and activities, such as Walk or Bike to School Day, International Walk to School Month, or year-round competitions
  - c. Publicizing the district's efforts in order to build support of parents/guardians and the community, including providing information about the district's safe routes to school program in parent/guardian communications and in any notifications about transportation options
3. Enforcement strategies to deter unsafe behaviors of drivers, pedestrians, and bicyclists, such as:
  - a. Initiating or expanding crossing guard, student safety patrol, and/or parent/guardian safety patrol programs
  - b. Partnering with local law enforcement to help ensure that traffic laws are obeyed in the vicinity of schools and to implement appropriate measures such as placement of speed feedback monitors, ticketing, and/or driver safety campaigns
  - c. Monitoring to ensure that students who bicycle to school or who use skateboards, skates, or nonmotorized scooters wear helmets in accordance with Vehicle Code 21212
4. Engineering strategies that address the design, implementation, operation, and maintenance of traffic control devices or physical measures, such as:
  - a. Working with local government agencies, parents/guardians, school staff, and others as appropriate to gather data about environmental conditions and hazards along routes to school
  - b. Working with local government agencies to make operational and physical improvements that reduce or eliminate hazards, such as reducing motor vehicle traffic speeds in the area and establishing safer and fully accessible crosswalks, walkways, trails, and bikeways
  - c. Assessing the adequacy, accessibility, and safety of bicycle parking at schools and making modifications as needed, such as increasing the number of or relocating bicycle racks and/or equipment storage areas
  - d. Considering safe routes to school when making decisions about siting and designing of new schools
5. Evaluation to assess progress toward program goals, including:

- a. Gathering and interpreting data based on indicators established by the Superintendent and the Governing Board
    - b. Presenting data to the Board, program partners, and the public
    - c. Recommending program modifications as needed
  6. Emerging technologies that aid in the prevention and mitigation of accidents
  7. Emergency response in managing injuries after an accident occurs, including, but not limited to, training staff, crossing guards, student and/or parent/guardian safety patrols, and other volunteers who assist with drop-off and pick-up in emergency procedures
  8. Equity, such that resources are distributed in a manner that provides safe access and participation in an equitable manner across the community
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**Policy 3540: Transportation**

**Status:** DRAFT

**Original Adopted Date:** 06/11/2019

The Governing Board desires to provide for the safe and efficient transportation of students to and from school as necessary to ensure student access to the educational program, promote regular attendance, and reduce tardiness. In determining the extent to which the district will provide transportation services, the Board shall weigh student and community needs against the cost of providing such services.

The Superintendent or designee shall recommend to the Board economical, environmentally sustainable, and appropriate means of providing transportation services. The district's transportation services may be provided by means of a joint powers agreement, a cooperative student transportation program, or a consortium, as permitted by law.

No student shall be required to be transported for any reason without the written permission of the student's parent/guardian, except in emergency situations involving illness or injury to the student pursuant to Education Code 35350 or the evacuation of students as necessary for their safety.

### **Transportation Plan**

The Superintendent or designee shall develop a transportation plan in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents/guardians, students, and other stakeholders. (Education Code 39800.1)

The transportation plan shall be presented to and adopted by the Board at an open meeting, with the opportunity for in-person and remote public comment, and shall be updated annually by April 1. (Education Code 39800.1)

The transportation plan shall include descriptions of the following: (Education Code 39800.1)

1. The transportation services offered to students
2. How transportation services will be prioritized for low-income students, students in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive
3. The transportation services accessible to students with disabilities and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 USC 11301)
4. How unduplicated students, as defined in Education Code 42238.02, will be able to access available home-to-school transportation at no cost

### **Transportation Contracts**

The Board may purchase, rent, or lease vehicles; contract with a common carrier or municipally owned transit system; contract with responsible private parties including the parent/guardian of the student being transported; and/or contract with the County Superintendent of Schools. (Education Code 35330, 39800, 39801)

In contracting for transportation services, the district shall comply with all applicable laws related to bids and contracts. (Education Code 39802-39803)

### **Expenses and Fees**

In lieu of providing transportation in whole or in part, the district may pay the student's parents/guardians either their actual and necessary expenses in transporting the student or the cost of the student's food and lodging at a place convenient to the school. In either case, the amount of the payment shall not exceed the cost that would be incurred by the district to provide for the transportation of the student to and from school. (Education Code 39806-39807)

The Board may charge a transportation fee to parents/guardians of transported students in accordance with Education Code 39807.5 and BP/AR 3250 - Transportation Fees.

**Safety and Monitoring**

The Superintendent or designee shall develop procedures to promote safety for students traveling on school buses.

The district may install a global positioning system (GPS) on school buses and/or student activity buses in order to enhance student safety and provide real-time location data to district and school administrators, and parents/guardians.

The Superintendent or designee shall ensure the qualifications of bus drivers and related staff employed by the district, provide for the maintenance and operation of district-owned school buses and other equipment, and ensure adequate facilities for equipment storage and maintenance.

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**Regulation 3260: Fees And Charges**

Status: DRAFT

Original Adopted Date: 06/06/2019

When approved by the Governing Board, the Superintendent or designee may impose a fee for the following: (5 CCR 350)

1. Insurance for athletic team members, with an exemption providing for the district to pay the cost of the insurance for any team member who is financially unable to pay (Education Code 32221)
2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)
3. Expenses of students' participation in a field trip or excursion within the state or to another state, the District of Columbia, or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)
4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)
5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code 35335)
6. Reimbursement to the district for the direct cost of materials used by students to fabricate property they will take home for their own possession and use, such as wood shop, art, or sewing projects kept by students (Education Code 17551)
7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs, or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student, and an exemption is made for any student with a disability, or any student who is eligible for free or reduced-price meals, any student who is an English learner, or any student who is a foster youth. (Education Code 39807.5)
8. Transportation for students to and from their places of employment in connection with any summer employment program for youth (Education Code 39837)
9. Deposit for school band instruments, music, uniforms, and other regalia which school band members take on excursions to foreign countries (Education Code 38120)
10. An adult education or secondary school community service class in civic, vocational, literacy, health, family and consumer sciences, technical, and general education, not to exceed the cost of maintaining the class (Education Code 51810-51815)
11. Eye safety devices worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the district's actual costs (Education Code 32033)
12. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)
13. Actual cost of duplication for reproduction of the prospectus of school curriculum or for copies of public records (Education Code 49091.14; Government Code 6253)
14. Food sold at school, subject to the California Universal Meals Program, free and reduced-price meal program eligibility, and other restrictions specified in law (Education Code 38084, 49501.5)
15. In accordance with law, replacement cost or reimbursement for lost or willfully damaged district books,

supplies, or property, or for district property loaned to a student that the student fails to return (Education Code 19910-19911, 48904)

16. Tuition for district school attendance by an out-of-state or out-of-country resident (Education Code 48050, 48052, 52613; 8 USC 1184)
17. Adult education books, materials, transportation, and classes, except that no fee may be charged for classes in elementary subjects, classes for which high school credit is granted when taken by a person who does not hold a high school diploma, or classes in English and citizenship (Education Code 39801.5, 52612, 60410)
18. Preschool and child care and development services, in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is exempted from fees by law (Education Code 8211, 8213, 8252-8254)
19. Participation in a before-school, after-school, or intersession program that is funded as an After School Education and Safety (ASES) program, 21st Century Community Learning Center (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens (ASSETs) program, or Expanded Learning Opportunity (ELO) program, provided that fees are waived or reduced for families with students who are eligible for free or reduced-price meals and, in regard to ASES and 21st CCLC programs, fees are not charged if the district knows the student is a homeless or foster youth (Education Code 8422, 8482.6, 46120)
20. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course

#### **Collection of Debt**

Before pursuing payment of any debt that has accumulated from unpaid permissible fees, the Superintendent or designee shall provide an itemized invoice for any amount owed by the parent/guardian on behalf of a student or former student. The invoice shall reference district policies related to debt collection and the rights established pursuant to Education Code 49014 and 49557.5. For each payment received, the district shall provide a receipt to the parent/guardian. (Education Code 49014)

The Superintendent or designee shall not sell debt owed by a parent/guardian of a student or former student. (Education Code 49014)

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**Bylaw 9220: Governing Board Elections**

Status: DRAFT

Original Adopted Date: 10/03/2017

### **Board Member Qualifications**

Any person is eligible to be a member of the Governing Board, without further qualifications, if the person is 18 years of age or older, a citizen of California, a resident of the school district or, if applicable, the trustee area, a registered voter, and not legally disqualified from holding civil office. Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, is not eligible to be a candidate for office or elected as a Board member except when the person has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

A district employee elected to the Board shall resign from district employment before being sworn in or shall have the employment automatically terminated upon being sworn into office. (Education Code 35107)

The Board encourages all candidates to become knowledgeable about the role of board members. The Superintendent or designee shall provide all candidates with information that will enable them to understand the responsibilities and expectations of being a Board member, including information regarding available workshops, seminars, and/or training. The Superintendent or designee shall provide all candidates with the county election official's contact information and general information about school programs, district operations, and Board responsibilities.

### **Recalling a Board Member**

A Board member may be recalled as permitted by Elections Code 11000. Proponents of a recall are required to serve, file, and publish or post a notice of intention to circulate the recall petition and to comply with other applicable law and formalities and county elections official directives. The petition, pursuant to Elections Code 11041, is required to be in the format provided by the Secretary of State and to include an estimate of the cost of conducting the special election, as determined by the county elections official, in consultation with the district.

Within 14 days after the meeting at which the Board receives a certificate of sufficiency of signatures on a recall petition from the county elections official, the Board shall order an election to be held to determine whether the Board member named in the petition shall be recalled. The election shall be held not less than 88, nor more than 125, days after the date that the Board orders the election. However, the election may be conducted within 180 days after the issuance of the Board's order to consolidate the election with a regularly scheduled election.

Recall elections shall be conducted in accordance with Elections Code 11381-11386.

### **Consolidation of Elections**

To reduce costs associated with conducting elections, the Board may consolidate Board elections with the local municipal or statewide primary or general election in accordance with Elections Code 1302.

In addition, if a regularly scheduled Board election held other than on a statewide election date results in a decrease in local voter turnout of 25 percent or more compared to the average local turnout for the previous four statewide general elections, the Board shall take action to consolidate Board elections with statewide elections. (Elections Code 14051, 14052)

In order to consolidate elections based on either circumstance described above, the Board shall adopt a resolution and submit it to the County Board of Supervisors for approval not later than 240 days prior to the date of the currently scheduled district election. (Elections Code 10404.5)

Whenever a regularly scheduled Board election is changed due to consolidation of elections, the terms of office of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

### **Elections Process and Procedures**

Board members may reside anywhere within the district's boundaries and shall be elected by all voters in the district.

To ensure ongoing compliance with the California Voting Rights Acts, the Board may review the district's Board election method to determine whether any modification is necessary due to changes in the district's population or any of its racial, color, or language minority group composition. The review shall be based on the Superintendent or designee's report to the Board after the release of each decennial federal census.

When the district's election method is to be changed, the Board shall hold public hearings in accordance with Elections Code 10100 before adopting a resolution at an open meeting specifying the change(s), and shall, in accordance with Education Code 5019, obtain approval from the county committee on school district organization having jurisdiction over the district.

The election method or trustee-area boundaries in effect at the beginning of a Board member's term shall be used when any vacancy that occurs during that term is to be filled, even if, during the term, the district has adopted "by-trustee area" election method or trustee area boundaries have been adjusted.

Any petition for a special election ordered pursuant to Education Code 5091 shall contain the county election official's estimate of the cost of conducting the special election, expressed on a per-student basis. (Education Code 5091)

### **Campaign Conduct**

All candidates, including current Board members running as incumbents, shall abide by local, county, state, and federal requirements regarding campaign donations, funding, and expenditures.

A Board member shall not expend, and a candidate shall not accept, any public money for the purpose of seeking elective office. However, the district may establish a dedicated fund for those seeking election to the Board, provided that the funds are available to all candidates who are qualified pursuant to Education Code 35107 without regard to incumbency or political preference. (Government Code 85300)

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and district, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

### **Statement of Qualifications**

On the 125th day prior to the day fixed for the general district election, the Board secretary or designee shall deliver a notice, bearing the secretary's signature and district seal, to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the district to be filled at the general election and which offices, if any, are for the balance of an unexpired term
2. Whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 200 words. (Elections Code 13307)

When the elections official allows for the electronic distribution of candidate statements, a candidate for the Board may, in addition to or instead of submitting a candidate statement for inclusion in the mailed voter's pamphlet, prepare and submit a candidate statement for electronic distribution.

The district shall assume no part of the cost of printing, handling, translating, mailing, or electronically distributing candidate statements filed pursuant to Elections Code 13307. As a condition of having candidate statements included in the hard copy and/or electronic voter's pamphlet, the district may require candidates to pay their estimated pro rata share of these costs to the district in advance pursuant to Elections Code 13307.

**Tie Votes in Board Member Elections**

Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time shall determine the winner by lot. (Education Code 5016)

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**Bylaw 9223: Filling Vacancies**

**Status:** DRAFT

**Original Adopted Date:** 02/03/2009

**Events Causing a Vacancy**

A vacancy on the Governing Board may arise from any of the following events:

1. The death of an incumbent (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of the office for the remainder of the term (Government Code 1770)
3. A Board member's resignation (Government Code 1770)

A vacancy resulting from resignation occurs when the written resignation is filed with the County Superintendent of Schools having jurisdiction over the district, except where a deferred effective date is specified in the resignation so filed, in which case the resignation shall become operative on that date. A Board member may not defer an effective date of resignation for more than 60 days after the date the resignation is filed with the County Superintendent. Upon being filed with the County Superintendent, a written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable. (Education Code 5090, 5091)

4. A Board member's removal from office by recall (Elections Code 11000; Government Code 1770)
5. A Board member's ceasing to be a resident of the district (Government Code 1770)
6. A Board member ceases to inhabit the trustee area represented on the Board (58 Ops.Cal.Atty.Gen. 888 (1975))
7. A Board member's absence from the state for more than 60 days, except in the following situations: (Government Code 1064, 1770)
  - a. Upon district business with the approval of the Board
  - b. With the consent of the Board for an additional period not to exceed a total absence of 90 days
  - c. In the case of illness or other urgent necessity, and upon a proper showing thereof, the time limited for absence from the state may be extended by the Board
  - d. For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve during the absence. If two or more members of the Board are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim members as necessary to enable the Board to conduct business and discharge its responsibilities. The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

8. A Board member's ceasing to discharge the duties of the office for the period of three consecutive months, except when prevented by illness or when absent from the state with the permission required by law (Government Code 1770)
9. A Board member's conviction of a felony or any offense involving a violation of official duties or conviction of a designated crime resulting in a forfeiture of office (Government Code 1770, 3000-3003)

10. A Board member's refusal or neglect to file the required oath within the time prescribed (Government Code 1770)
11. The decision of a competent tribunal declaring void a Board member's election or appointment (Government Code 1770)
12. A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final (Government Code 1770)
13. A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s) (Education Code 5090, 5326, 5328)

### **Timelines for Filling a Vacancy**

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action. (Education Code 5093)
2. When a vacancy occurs from six months to 130 days before a regularly scheduled Board election at which the position is not scheduled to be filled, a special election to fill the position shall be consolidated with the regular election. The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the election and shall serve only until the end of the term of the position which the person was elected to fill. (Education Code 5093)
3. When a vacancy occurs outside of the statutory time windows identified in Items #1 and #2 above, the Board shall, within 60 days of the date of the vacancy or the filing of the member's deferred resignation, either order an election or make a provisional appointment. (Education Code 5091, 5093)

### **Eligibility**

In order to be appointed or elected to fill a vacancy on the Board, a person must meet the eligibility requirements specified in Education Code 35107, as described in BB 9220 - Governing Board Elections.

### **Provisional Appointments**

When authorized by law to make a provisional appointment to fill a vacancy on the Board, the Board shall advertise in the local media to solicit candidate applications or nominations. A committee consisting of less than a quorum of the Board shall ensure that applicants are eligible for Board membership and announce the names of the eligible candidates. The Board shall interview the candidates at a public meeting, accept oral or written public input, and select the provisional appointee by majority vote.

Within 10 days after the appointment is made, the Board shall post notices of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment. The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092)

The notice shall contain: (Education Code 5092)

1. The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation
2. The full name of the appointee
3. The date of appointment
4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent within 30 days of the provisional appointment, it shall become an effective appointment

The person appointed shall hold office until the next regularly scheduled election for district Board members and

shall be afforded all the powers and duties of a Board member upon appointment. (Education Code 5091)

If within 30 days of the Board's appointment, registered voters of the district or, where elections are by trustee areas, of the trustee area submit a petition for special election which the County Superintendent determines to be legally sufficient, the provisional appointment is terminated, and a special election shall be held in accordance with Education Code 5091 to fill the vacancy.

#### **Appointment Due to Failure to Elect**

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated (i.e., a failure to elect) and a district election will not be held, the Board shall appoint a qualified person to the office. This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election. (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such newspaper exists, in a newspaper having general circulation within the district. This notice shall state that the Board intends to make an appointment and shall inform persons of the procedure available for applying for the appointment. (Education Code 5328.5)

The procedure for selecting and interviewing candidates shall be the same as the procedures for "Provisional Appointments," as specified above.

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**Bylaw 9323: Meeting Conduct**

Status: DRAFT

Original Adopted Date: 04/10/2007 | Last Revised Date: 12/17/2019

### **Meeting Procedures**

All Governing Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The Board president shall conduct Board meetings in accordance with Board bylaws and procedures that enable the Board to efficiently consider issues and carry out the will of the majority.

The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board meetings shall be adjourned by 10:30 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and, if necessary, may subsequently be adjourned to a later date.

### **Quorum and Abstentions**

The Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

The Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, the abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

Provided the Board typically has seven members and there are no more than two vacancies on the Board, the vacant position(s) shall not be counted for purposes of determining how many members of the Board constitute a majority. In addition, whenever any provisions of the Education Code require unanimous action of all or a specific number of the members, the vacant position(s) shall not be counted for purposes of determining the total membership constituting the Board. (Education Code 35165)

### **Public Participation**

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, persons attending Board meetings shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting, except that if the meeting is conducted using remote public participation or with a Board member attending remotely pursuant to Government Code 54953, a member of the public desiring to provide comment through the use of a third party internet website or online platform may be required to register as required by the third party provider.

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

1. The Board shall give members of the public an opportunity to address the Board on any item of interest to the public that is within the subject matter jurisdiction of the Board, either before or during the Board's consideration of the item. (Education Code 35145.5; Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Education Code 35145.5; Government Code 54954.2)

3. Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, Board members or staff members may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

4. The Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the Board determines that the item has been substantially changed since the committee heard the item, the Board shall provide an opportunity for the public to speak. (Government Code 54954.3)
5. A person wishing to be heard by the Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

In general, individual speakers will be allowed three minutes to address the Board on each agenda or nonagenda item, and the Board will limit the total time for public input on each item to 20 minutes. However, in exceptional circumstances when necessary to ensure full opportunity for public input, the Board president may, with Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. The president may also ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint.

In order to ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board, unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

6. The Board president may rule on the appropriateness of a topic, subject to the following conditions:
  - a. If a topic would be suitably addressed at a later time, the Board president may indicate the time and place when it should be presented.
  - b. The Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)
  - c. The Board shall not prohibit public criticism of district employees. However, whenever a member of the public initiates specific complaints or charges against an individual employee, the Board president shall inform the complainant of the appropriate complaint procedure.
7. The Board president shall not permit actual disruption of Board meetings. Actual disruption by an individual or group or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the president to terminate the privilege of addressing the Board and remove the individual from the meeting.

The Board President or designee may remove an individual for actually disrupting the meeting. Prior to removal, the individual shall be warned that their behavior is disrupting the meeting and that failure to cease the disruptive behavior may result in removal. If, after being warned, the individual does not promptly cease the disruptive behavior, the Board president, or designee, may then remove the individual from the meeting. (Government Code 54957.95)

When an individual's behavior constitutes the use of force or a true threat of force, the individual shall be removed from a Board meeting without a warning. (Government Code 54957.95)



*Disrupting* means engaging in behavior during a Board meeting that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, a failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law, or engaging in behavior that constitutes use of force or a true threat of force. (Government Code 54957.95)

*True threat of force* means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat. (Government Code 54957.95)

Additionally, the Board may order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to a disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When disruptive conduct occurs, the Board may decide to recess the meeting to help restore order, or if removing the disruptive individual(s) or clearing the room is infeasible, move the meeting to another location. The Board may direct the Superintendent or designee to contact local law enforcement as necessary.

### **Recording by the Public**

Members of the public may record an open Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The Superintendent or designee may designate locations from which members of the public may make such recordings without causing a distraction.

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board. (Government Code 54953.5, 54953.6)

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**Regulation 5141.3: Health Examinations**

**Status:** DRAFT

**Original Adopted Date:** 07/05/2005

Cautionary Notice: Government Code 17581.5 relieves districts from the obligation to perform specified mandated activities, including scoliosis screening, when the Budget Act does not provide reimbursement during that fiscal year. As a result, districts should determine whether the Budget Act for the current fiscal year allows for the suspension of these requirements, and if so, suspend certain provisions of the following administrative regulation related to scoliosis screening. For more information, the district should consult CSBA's District and County Offices of Education Legal Services or district legal counsel.

The principal at each school shall notify parents/guardians of the rights of students and parents/guardians related to health examinations. (Education Code 48980; 20 USC 1232h)

A parent/guardian may annually file with the principal a written statement withholding consent to the child's physical examination. Any such student shall be exempt from any physical examination but shall be subject to exclusion from attendance when contagious or infectious disease is reasonably suspected. (Education Code 49451; 20 USC 1232h)

### **Vision Tests**

Each student's vision shall be appraised, by the school nurse or other personnel authorized under Education Code 49452, during the kindergarten year or upon first enrollment or entry in a district elementary school and subsequently in grades 2, 5, and 8. However, a student who is tested upon first enrollment or entry in the district in grade 4 or 7 shall not be required to be appraised in the next immediate year. (Education Code 49455)

The vision appraisal shall include tests for visual acuity, including near vision. Male students shall also be tested once for color vision in grade 1 or later and the results of the appraisal shall be entered in the student's health record. (Education Code 49455)

Appraisal of a student's vision may be waived under either of the following conditions: (Education Code 49455)

1. The student's parent/guardian requests a waiver and presents a certificate from a physician/surgeon, physician assistant, or optometrist showing the results of an examination of the student's vision, including visual acuity and, in male students, color vision.
2. The student's parents/guardians file with the principal a written statement that they adhere to the faith or teachings of any well-recognized religious sect, denomination, or organization and, in accordance with its creed, tenets, or principles depend for healing upon prayer in the practice of their religion.

Visual defects or any other defects found as a result of the vision examination shall be reported to the parent/guardian with a request that remedial action be taken to correct or cure the defect. The report of a visual defect, if made in writing, shall be made on a form prescribed by the Superintendent of Public Instruction. The report shall not include a referral to any private practitioner. However, the student may be referred to a public clinic or diagnostic and treatment center operated by a public hospital or by the state, county, or city department of public health. (Education Code 49456)

In addition to the vision appraisals described above, the school nurse and/or classroom teacher shall continually and regularly observe students' eyes, appearance, behavior, visual performance, and perception that may indicate vision difficulties. (Education Code 49455)

### **Eye Examinations for the Purpose of Eyeglasses**

In addition to the vision appraisals described above, the district may enter into a memorandum of understanding with a nonprofit eye examination provider, including a mobile provider, to provide noninvasive eye examinations at a district school exclusively for the purpose of providing eyeglasses. (Education Code 49455.5)

Prior to any eye examination, the school shall notify parents/guardians of the upcoming eye examination and include

a form that allows them to opt their child out of the examination. Parents/guardians who have submitted a general opt-out written statement in accordance with Education Code 49451 are deemed to have opted out. (Education Code 49455.5)

Parents/guardians whose child receives an eye examination shall be provided a report by the provider in accordance with Education Code 49456. (Education Code 49455.5)

### **Hearing Tests**

The Superintendent or designee shall provide for the administration of hearing tests to district students by personnel authorized to conduct such testing pursuant to Education Code 49452 and 49454 and in accordance with the procedures specified in 17 CCR 2951.

Each student shall be given a hearing screening test at the following times: (17 CCR 2951)

1. Kindergarten or grade 1
2. Grade 2
3. Grade 5
4. Grade 8
5. Grade 10 or 11
6. Upon first entry into the California public school system

Each student enrolled in a special education program, other than those enrolled because of a hearing problem, shall be given a hearing test when enrolled in the program and every third year thereafter. Hearing tests may be given more frequently as needed, based on the individualized education program team's evaluation of the student. (17 CCR 2951)

A follow-up hearing threshold test shall be administered to any student who fails to respond to any of the required frequencies in the screening test or is otherwise determined to need further evaluation. (17 CCR 2951)

The Superintendent or designee shall provide written notification of test results to the parents/guardians of any student who fails the hearing tests. When the test results fall within the levels specified in 17 CCR 2951 or there is evidence of pathology, such as an infection of the outer ear, chronic drainage, or a chronic earache, the notification shall include a recommendation that a further medical and audiological evaluation be obtained. (17 CCR 2951)

The dates and results of all screening tests and copies of threshold tests shall be included in the student's health records. (17 CCR 2951)

The principal or designee shall prepare an annual report of the school hearing testing program, using forms provided by the Department of Health Services, with copies to the Superintendent and the County Superintendent of Schools. (17 CCR 2951)

### **Scoliosis Screening**

Each female student in grade 7 and each male student in grade 8 shall be screened for scoliosis. (Education Code 49452.5)

The parent/guardian of any student suspected of having scoliosis shall receive a notice which includes an explanation of scoliosis and describes the significance of treatment at an early age. This notice shall also describe the public services available for treatment and include a referral to appropriate community resources. (Education Code 49452.5)

### **Type 1 Diabetes Information**

The Superintendent or designee shall provide parents/guardians of children enrolled in elementary school for the first time, or with the annual notifications pursuant to Education Code 48980, an information sheet developed by the California Department of Education (CDE) regarding type 1 diabetes as specified in Education Code 49452.6.

### **Type 2 Diabetes Information**

Because type 2 diabetes in children is a preventable and treatable disease, parents/guardians are encouraged to have their child screened by an authorized health care practitioner for risk factors of the disease, including excess weight, and to request tests of their child's blood glucose to determine if the child has type 2 diabetes or pre-diabetes.

The Superintendent or designee shall provide parents/guardians of incoming students in grade 7, or with the annual notifications pursuant to Education Code 48980, an information sheet developed by CDE regarding type 2 diabetes, which includes: (Education Code 49452.7)

1. A description of the disease and its risk factors and warning signs
2. A recommendation that students displaying or possibly suffering from risk factors or warning signs associated with type 2 diabetes be screened for the disease
3. A description of the different types of diabetes screening tests available
4. A description of treatments and prevention methods

The Superintendent or designee may provide information to parents/guardians regarding public or private sources from which they may receive diabetes screening and education services for free or at reduced costs.

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

**6.2** Tipton Solar Plant Annual Report

January 2023



TIPTON ELEMENTARY SCHOOL DISTRICT

# SOLAR PLANT ANNUAL REPORT



SUBMITTED TO:

Mrs. Stacey Bettencourt, Superintendent  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, CA 93272

SUBMITTED BY:

IEC Power, LLC  
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January 31, 2023

Mrs. Stacey Bettencourt  
Superintendent  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, CA 93272

Subject: Tipton Elementary School District Solar Plant Annual Report  
Period: January 1, 2021 – December 31, 2021

Dear Mrs. Bettencourt:

December 31, 2022, marked the completion of the eighth Annual Production Period of the Tipton ESD solar PV system. In accordance with our Operation and Maintenance Agreement with the District, IEC Power has prepared the Solar Plant Annual Report which consists of system production summaries, maintenance logs, and inspection reports for the complete year. The purpose is to report the performance and annual energy production of the system, and to identify any action items for the District.

#### Production

The PV system has displayed outstanding performance and is meeting production projections. The system is producing at 99.1% of the Expected Annual Energy Production, exceeding the Energy Production Guarantee of 90%. The system generated a total of 245.915 kWh. A breakdown of system performance has been included in Attachment 1, Energy Production Report.

#### Safety and Environment

There were no safety/accident issues or reports of any environmental disturbances during the twelve-month period ending on December 31, 2022.

Safety is of the utmost importance to IEC. In the event of an emergency, contact:

- Brandon Doering: (801) 671-1708
- Eric Quintero: (916) 835-2150

#### Additional Services

In addition to continuously monitoring the system via the PowerTrack web interface, IEC has performed the following services at the system:

- Annual equipment inspection/maintenance
- Semi-annual equipment inspection/maintenance
- Equipment repair/replacement
- Annual solar panel washing

## Inspections & Engineering Investigations

IEC performed two (2) sets of inspections at the solar site to ensure installation is fully functional and properly serviced. Annual and Semi-Annual Inspections were performed on April 8, 2022, and October 26, 2021, respectively. Results of the inspections have been provided in the Annual and Semi-Annual Inspection Reports.

Throughout the year, performance of system components is continuously monitored to ensure optimum system output. In the event of a malfunction, a technician or engineer is dispatched to investigate and resolve the issue. Items requiring action from IEC included: troubleshooting and replacement of an inverter. Details have been provided in Attachment 2, Maintenance Logs.

In general, the solar PV site is operating normally. During the maintenance inspections and engineering investigations, we discovered the following issues that were reported but repeated here for convenience:

- *One PV panel was found broken. This is not affecting production at this time but could eventually with deterioration.*
- *Inverter #2 is out for service under warranty. (Update: this unit has been repaired and reinstalled.)*

### Action Required by Operator and Owner

#### **Below is summary of action items for the Owner (District)**

1. None.

#### **Below is a summary of action items for the Operator (IEC)**

All items have been addressed, resolved, and closed out.

### Next Steps

- The next “Annual Inspection” is tentatively scheduled for March 2023 to prepare for summer months
- The next “Semi-Annual Inspection” is tentatively scheduled for September 2023
- The next “Annual Report” is due March 1, 2024

Please feel free to contact Brandon Doering at (916) 383-6000 if you have any questions.

Sincerely,



Eric Quintero, PE  
Manager

#### Enclosure

1. Energy Production Report
2. Maintenance Logs
3. Annual Inspection Report
4. Semi-Annual Inspection Report



ATTACHMENT 1  
ENERGY PRODUCTION REPORT



ATTACHMENT 1



**Tipton Elementary School District  
Energy Production Report (Jan 1, 2022 - Dec 31, 2022)  
1/31/2023**

**PV System Energy Production Report**

<b>Site Name</b>	<b>Expected Annual Energy Production (MWh)</b>	<b>Cumulative Annual Energy Production (MWh)</b>
Tipton Elementary	248.050	245.915
<b>Total:</b>	<b>248.050</b>	<b>245.915</b>

- Yearly Energy Production Evaluation Summary: PV systems are performing at 99.1% of Expected Annual Energy Production based on actual weather data (Cumulative Annual/Expected Annual =  $245.915/248.05 = 99.1\%$ ).
- Cumulative annual energy production data are downloaded from the AlsoEnergy PowerTrack interface at: <http://www.alsoenergy.com/powertrack>
- In accordance with the O&M agreement, the expected annual energy production has been adjusted to account for PV module performance degradation (manufacturer's power warranty specifies a power output degradation of 0.7 % from the previous year).

ATTACHMENT 2  
MAINTENANCE LOGS



## ATTACHMENT 2

### Maintenance Logs

#### Tipton Elementary

- 4/8/22 Troubleshoot communications, found failed breaker.  
Performed the Annual Inspection.  
One (1) broken PV panel found.
- 5/7/22 Replaced monitoring power breaker.
- 6/30/22 Pulled Inverter #2 for warranty repair.
- 10/4/22 Performed Semiannual inspection .  
One (1) broken panel found.  
Installed repaired Inverter #3.
- 11/29/22 Installed repaired Inverter #2.

ATTACHMENT 3  
ANNUAL INSPECTION REPORT



This document was provided to Tipton ESD in separate attachment.

ATTACHMENT 4  
SEMI-ANNUAL INSPECTION REPORT



This document was provided to Tipton ESD in separate attachment.