

Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, January 9, 2019

HESD District Office Board Room

714 N. White Street, Hanford, CA

OPEN SESSION

5:30 p.m.

- Call to Order
- Members Present
- Pledge to the Flag

1. PRESENTATIONS, REPORTS AND COMMUNICATIONS

(In order to insure that members of the public are provided an opportunity to address the Board on agenda items or non-agenda items that are within the Board's jurisdiction, agenda items may be addressed either at the public comments portion of the agenda, or at the time the matter is taken up by the Board. A person wishing to be heard by the Board shall first be recognized by the President and identify themselves. Individual speakers are allowed three minutes to address the Board. The Board shall limit total time for public input on each item to 20 minutes.)

- a) Public comments
- b) Board and staff comments
- c) Requests to address the Board at future meetings
- d) Review Dates to remember
- e) Presentation of Annual Financial Report

2. CONSENT ITEMS

(Items listed are considered routine and may be adopted in one motion. If discussion is required, a particular item may be removed upon request by any Board member and made a part of the regular business.)

- a) Accept warrant listings dated December 7, 2018; December 14, 2018 and December 21, 2018.
- b) Approve minutes of Regular Board Meeting held on December 12, 2018.
- c) Approve interdistrict transfers as recommended.
- d) Approve donation of \$1,895.76 from Jefferson Parent Teacher Club.

3. INFORMATION ITEMS

- a) Receive for information the following revised Board Policy: (Rubalcava)
 - BP 6153 – School-Sponsored Trips

4. BOARD POLICIES AND ADMINISTRATION

- a) Consider adoption of Resolutions #10-19: Regarding Absent Board Member Compensation (Gabler)
- b) Consider approval of the following revised Administrative Regulation: (Martinez)
 - AR 4161.1 – Personal Illness/Injury Leave (Certificated Personnel)
- c) Consider approval of the following revised Administrative Regulation: (Martinez)
 - AR 4261.1 – Personal Illness/Injury Leave (Classified Personnel)
- d) Consider approval of the following revised Administrative Regulation: (Martinez)

- *Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection at the superintendent's Office located at 714 N. White Street, Hanford, CA during regular business hours.*
- *Any individual who requires disability-related accommodations or modifications, including auxiliary aides and services, in order to participate in the Board meeting should contact the Superintendent in writing.*

- AR 4361.1 – Personal Illness/Injury Leave (Management, Supervisor & Confidential Personnel)
- e) Consider approval of the following revised Board Policy and Administrative Regulation: (Gabler)
 - BP/AR 0420.4 – Charter School Authorization
- f) Consider approval of the following revised Board Policy: (Gabler)
 - BP 0500 – Accountability
- g) Consider approval of the following revised Board Policy and Administrative Regulation: (Gabler)
 - BP/AR 1113 – District and School Websites
- h) Consider approval of the following revised Board Policy: (Gabler)
 - BP 1325 – Advertising and Promotion
- i) Consider approval of the following revised Board Policy: (Gabler)
 - BP 2140 – Evaluation of the Superintendent
- j) Consider approval of the following revised Board Bylaw: (Gabler)
 - BB 9121 – President
- k) Consider approval of the following revised Board Bylaw: (Gabler)
 - BB 9220 – Board of Trustees Elections
- l) Consider approval of the following revised Board Bylaw: (Gabler)
 - BB 9230 – Orientation
- m) Consider approval of the following revised Administrative Regulation: (Strickland)
 - AR 5125.2 – Withholding Grades, Diplomas or Transcripts
- n) Consider approval of the following revised Board Policy: (Strickland)
 - BP 5131.6 – Alcohol and Other Drugs
- o) Consider approval of the following revised Board Policy: (Strickland)
 - BP 5144 – Discipline
- p) Consider approval of the following revised Board Policy and Administrative Regulation: (Strickland)
 - BP/AR 5144.1 – Suspension and Expulsion/Due Process

5. PERSONNEL (Martinez)

a) Employment

Classified

- Mayra Garcia, Bus Driver – 4.5 hrs., Transportation/DSF, effective 12/19/18
- Estevan Calleres, Bilingual Student Specialist – 8.0 hrs., Roosevelt, effective 1/14/19

Temporary Employees/Substitutes/Yard Supervisors

- Michael Bonilla, Substitute Educational Tutor K-6, effective 12/17/18; Short-term Educational Tutor K-6 – 3.5 hrs., Washington, effective 1/14/19 to 4/10/19
- Estevan Calleres, Substitute Bilingual Student Specialist, effective 12/10/18
- Yessenia Caro, Short-term Yard Supervisor – 1.0 hrs., Roosevelt, effective 1/14/19 to 4/12/19
- Angelica Davila, Short-term Yard Supervisor – 2.0 hrs., Richmond, effective 1/14/19 to 4/12/19
- Chelsie Grabow, Substitute Licensed Vocational Nurse, effective 12/10/18
- Joana Garcia Raya, Substitute READY Program Tutor, effective 12/10/18

- Leslie Santamaria, Short-term Yard Supervisor – 1.5 hrs., Richmond, effective 1/14/19 to 3/1/19

Yard Supervisors

- Lizeth Barraza Alcala, Yard Supervisor – 2.0 hrs., Simas, effective 1/14/19
 - Rachell Rivera, Yard Supervisor – 3.0 hrs., Monroe, effective 1/14/19
 - Ma Carmen Solorio, Yard Supervisor – 2.5 hrs., Jefferson, effective 1/14/19
- b) Employment and Certification of Temporary Athletic Team Coaches Pursuant to Title 5 CCR 5594
- Noe Noyola, 4-6 Boys Basketball Coach, effective 12/17/18 to 2/9/19
- c) Resignations
- Molly Mobley, Educational Tutor K-6 – 3.5 hrs., Monroe, effective 12/17/18
 - Sherri Sumaya, Yard Supervisor – 3.5 hrs., Hamilton, effective 12/21/18
- d) Failure to Complete Mandated Reporter and Annual Notification for Substitutes/temporary Employees)
- Victoria Barrientos-Ghena, Substitute Special Education Aide, effective 5/23/18
 - Gregory Beavers, Substitute Yard Supervisor, effective 5/24/18
 - Celeste Cervantez, Substitute Bilingual Clerk Typist I, Clerk Typist I, Yard Supervisor and Translator: Oral Interpreter and Written Translation, effective 11/21/16
 - Christopher Costello, Substitute Yard Supervisor, effective 5/24/18
 - Callie Pritchett, Substitute Special Education Aide, effective 8/15/18
- e) Retirements
- Lucy Rose, Account Clerk II – 8.0 hrs., Food Services, effective 2/4/19
- f) Promotion and Transfer
- Linda Cruz, from Teacher Resource Center Specialist – 8.0 hrs., TRC, to DSF Work Control Technician – 8.0 hrs., District Services Facilities, effective 12/26/18
 - Harmini Hernandez, from Media Services Aide – 5.5 hrs., Roosevelt to Teacher Resource Center Specialist – 8.0 hrs., TRC, effective 1/7/19
- g) More Hours
- Melissa Lincicum, Substitute Telephone Clerk, from 5.0 hrs. to 8.0 hrs., Human Resources, effective 1/14/19
- h) Leave of Absence
- Gennarina "Genella" Alvarez, Yard Supervisor – 3.5 hrs., Hamilton, effective 1/14/19 to 3/29/19, family illness
- i) Volunteers
- | <u>Name</u> | <u>School</u> |
|-----------------------------------|------------------|
| Shannon Cernosek | Hamilton |
| Leslie Santamaria (HESD Employee) | Jefferson |
| Edward Gaitan | Roosevelt |
| Cheryl Rocha | Monroe |
| Edna Rowell | Monroe |
| Kathryn O'Brien | Washington |
| Samantha Swaim | Kennedy/Hamilton |

6. FINANCIAL (Endo)

- a) Consider acceptance of the audit report

ADJOURN MEETING

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 12/21/2018

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/2019

ITEM:

Consider approval of warrants.

PURPOSE:

The administration is requesting the approval of the warrants as listed on the registers dated: 12/07/18, 12/14/18 and 12/21/18.

FISCAL IMPACT:

See attached.

RECOMMENDATIONS:

Approve the warrants.

Warrant Register For Warrants

Dated 12/07/2018

Warrant Number	Vendor Number	Vendor Name	Amount
12595521	14	ACSA Travel & Conf	\$850.00
12595522	14	ACSA Travel & Conf	\$850.00
12595523	6934	BLANCA ALVARADO-CABRERA Enrichment Supplies	\$42.14
12595524	59	AMERIPRIDE UNIFORM SERVICES Laundry/Mop/Mat Services	\$698.82
12595525	6253	AT&T Telephone	\$41.71
12595526	7167	AVERIE GRACE DESIGNS Inst'l Matl's	\$370.01
12595527	184	BUREAU OF EDUCATION & RESEARCH Travel & Conf	\$269.00
12595528	5566	BUREAU OF LECTURES Inst'l Consultant	\$1,100.00
12595529	7211	CALIFORNIA QUALITY PLASTICS INC. Maintenance Supplies	\$1,517.30
12595530	7304	ANA M CARRIZALES Prepaid Meals	\$7.65
12595531	4382	CASCIO INTERSTATE MUSIC Band Supplies	\$542.55
12595532	7108	CASP Software License	\$125.00
12595533	1667	CDW GOVERNMENT INC. Office Technology	\$1,047.11
12595534	299	CENTRAL VALLEY COMP. CARE INC. Other Services	\$79.00
12595535	304	NICK CHAMPI ENTERPRISES INC. Grounds Matl's	\$980.32
12595536	331	CLASSIC CHARTER Transportation	\$4,807.00
12595537	3068	DEBRA COLVARD Mileage	\$69.43
12595538	5708	CORE BUSINESS INTERIORS Equipment	\$1,128.63
12595539	6625	COSCO FIRE PROTECTION Leases	\$468.26
12595540	6299	JAHNA COSTELLO Allowance	\$42.29
12595541	2123	CRESTLINE COMPANY INC. Office Supplies	\$462.00
12595542	3618	CURRICULUM ASSOCIATES INC. Books	\$239.95
12595543	405	DASSEL'S PETROLEUM INC. Fuel	\$357.70
12595544	7305	DANIEL DAZA Prepaid Meals	\$76.15
12595545	4815	DIGITECH INTEGRATIONS INC Leases	\$2,798.00
12595546	4815	DIGITECH INTEGRATIONS INC Leases	\$144.00
12595547	4956	EXETER HIGH SCHOOL WRESTLING Entry Fee	\$550.00
12595548	7302	ALEXIS FARRAR Allowance	\$154.27
12595549	6453	FLOWERS BAKING COMPANY Food	\$2,245.80
12595550	6851	JENNIFER FOSSETT Allowance	\$118.00
12595551	3400	FRESNO COUNTY OFFICE OF ED Travel & Conf	\$800.00
12595552	1769	FRESNO PRODUCE Food	\$19,488.28
12595553	5517	FRESNO STATE Travel & Conf	\$450.00
12595554	2290	ROBERT A. GARCIA Travel & Conf	\$263.34
12595555	2749	GARDA CL WEST INC. Other Services	\$94.50
12595556	1393	GAS COMPANY Gas	\$2,054.46
12595557	591	GOLD STAR FOODS Food	\$51,065.31
12595558	1816	LUCY GOMEZ Parent Involvement Supplies	\$202.74
12595559	5541	JOANN GRAHAM Mileage	\$117.39
12595560	622	CHERYL GUILBEAU Mileage	\$63.82
12595561	7175	iREPAIR Repairs	\$65.00
12595562	4597	IVS COMPUTER TECHNOLOGY Equipment/Technology	\$5,739.64
12595563	5703	TERESA JAQUEZ Inst'l Consultant	\$979.20
12595564	779	KEENAN & ASSOC. CPIC Health & Welfare	\$5,422.50
12595565	778	KEENAN & ASSOC. MED. EYE SERV. Health & Welfare	\$10,272.16
12595566	5828	KINGS COUNTY DEPT OF PUBLIC WORKS Fuel	\$87.53
12595567	796	KINGS COUNTY OFFICE OF ED Other County Costs	\$7,900.06
12595568	6986	MORGAN LAMBERT Allowance	\$93.63

Warrant Register For Warrants

Dated 12/07/2018

Warrant Number	Vendor Number	Vendor Name	Amount
12595569	7248	MEGAN LETSON Allowance	\$101.40
12595570	3048	CYNTHIA LEWIS Mileage	\$57.88
12595571	2243	MATSON ALARM Alarm Services	\$285.00
12595572	994	MOBILE MODULAR MGMT. CORP. Leases	\$7,455.79
12595573	5793	NORTH STAR PHOTOGRAPHY Inst'l Matl's	\$126.18
12595574	1058	OFFICE DEPOT Office Supplies	\$67.35
12595575	5111	P & R PAPER SUPPLY COMPANY INC Kitchen Supplies	\$6,346.29
12595576	6674	PHYSIUS PHYSICAL THERAPY & WELLNESS Other Services	\$100.00
12595577	1168	PRODUCERS DAIRY PRODUCTS Food	\$19,835.70
12595578	7287	RAMOS MOBILE DETAILING Bus Detailing	\$3,705.00
12595579	6499	VERONICA REYNOSO Allowance	\$200.00
12595580	1273	ROTO-ROOTER SEWER SERVICE Repairs	\$1,940.00
12595581	5084	SACRAMENTO COUNTY OFFICE OF Testing Services	\$459.62
12595582	5756	SAN JOAQUIN VALLEY PALEONTOLOGY Study Trip	\$426.00
12595583	3136	SAVE A LIFE TRAINING CENTER Other Services	\$320.00
12595584	1303	SAVE MART SUPERMARKETS Food	\$26.62
12595585	7292	SCREENCAST-O-MATIC Software License	\$270.00
12595586	3743	SHRED-IT USA – FRESNO Shred Services	\$534.68
12595587	1356	SILVAS OIL COMPANY INC. Fuel	\$132.24
12595588	1367	SISC III Health & Welfare	\$564,587.75
12595589	1374	SMART & FINAL STORES (HFD DO) Supplies	\$100.57
12595590	1801	SMART & FINAL STORES (HFD KIT) Food	\$172.62
12595591	7181	SMARTOPOTAMUS LLC Inst'l Matl's	\$1,683.83
12595592	6995	SOCIAL THINKING PUBLISHING Books	\$98.79
12595593	5673	SOREN BENNICK PRODUCTIONS INC Inst'l Cosultant	\$900.00
12595594	1404	STANISLAUS FOUNDATION – ADMIN Other Services	\$2,622.25
12595595	1403	STANISLAUS FOUNDATION – DENTAL Other Services	\$21,556.43
12595596	4381	STAPLES - BUSINESS ADVANTAGE Office Supplies	\$1,938.58
12595597	2277	BRIAN STONE Office Supplies	\$46.11
12595598	4541	STONE'S CONCRETE LLC Repairs	\$298.88
12595599	2188	SUPPLYWORKS Custodial Supplies	\$392.84
12595600	1444	SYSCO FOODSERVICES OF MODESTO Food	\$39,441.17
12595601	6823	TCG GROUP HOLDINGS Other Services	\$238.00
12595602	1466	TERMINIX INTERNATIONAL Pest Control	\$25.00
12595603	5946	THE HARTFORD Health & Welfare	\$1,205.05
12595604	7286	TIFCO INDUSTRIES INC. Transportation Supplies	\$109.16
12595605	7299	THE TROPHY CASE Athletic Plaques	\$100.00
12595606	4547	U S SCHOOL SUPPLY Inst'l Matl's	\$230.55
12595607	4522	US AIR CONDITIONING DIST INC. Maintenance Supplies	\$1,115.40
12595608	1544	VALLEY OAK CABINET MFG. Maintenance Supplies	\$70.79

Total Amount of All Warrants:

\$806,665.17

Credit Card Register For Payments

Dated 12/07/2018

Document Number	Vendor Number	Vendor Name	Amount
14024676	91	AUTOMATED OFFICE SYSTEMS Leases	\$8,096.43
14024677	179	BUDDY'S TROPHY SUPPLY Inst'l Matl's	\$665.22
14024678	4271	GOLDEN EAGLE CHARTER INC. Transportation	\$3,394.00
14024679	5690	INDOFF INCORPORATED Facilities Supplies	\$366.80
14024680	1111	J W PEPPER & SON INC Band Supplies	\$316.88
14024681	5280	J&E RESTAURANT SUPPLY INC Kitchen Supplies	\$293.13
14024682	806	KINGS COUNTY TROPHY Parent Involvement Supplies	\$54.43
14024683	831	LAKESHORE LEARNING Inst'l Matl's	\$55.00
14024684	1800	MITY-LITE INC. CDS Supplies	\$474.34
14024685	1071	ORIENTAL TRADING CO. INC. Inst'l Matl's	\$667.74
14024686	1313	SCHOLASTIC TEACHERS STORE Books	\$1,484.37
14024687	1350	SIGN WORKS Repairs	\$315.76
14024688	1547	VALLEY PUBLIC TELEVISION Inst'l Consultant	\$1,500.00
14024689	1619	WILBUR-ELLIS COMPANY LLC Grounds Supplies	\$3,074.52
Total Amount of All Credit Card Payments:			\$20,758.62

Warrant Register For Warrants

Dated 12/14/2018

Warrant Number	Vendor Number	Vendor Name	Amount
12596031	7255	ACER SERVICE CORPORATION Technology	\$1,417.29
12596032	1142	MICHELE ALEXANDER Travel & Conf/Mileage	\$40.21
12596033	6431	AMAZON.COM Instl Matls/Office Supplies	\$6,543.90
12596034	59	AMERIPRIDE UNIFORM SERVICES Laundry/Mop/Mat Services	\$3,319.27
12596035	7230	ARDENT GENERAL INC Buildings & Improvements	\$277,109.09
12596036	6253	AT&T Telephone	\$127.66
12596037	2758	BALLOONS EVERYWHERE READY Supplies	\$105.17
12596038	6933	CHRISTINE CIBRIAN Instl Matls	\$46.62
12596039	3068	DEBRA COLVARD Travel & Conf	\$119.01
12596040	6414	CONSOLIDATED TESTING LABORATORY Buildings & Improvements	\$4,957.50
12596041	1670	CONTRACT PAPER GROUP INC Warehouse	\$23,396.37
12596042	4178	COOK'S COMMUNICATION Radio Supplies	\$70.22
12596043	5996	NADIA D'AGOSTINO Allowance	\$88.00
12596044	5786	DOCUMENT TRACKING SERVICES Other Services	\$3,218.60
12596045	486	KENNY EGGERT Athletic Supplies	\$23.55
12596046	6725	DARRYN ELLIOTT Instl Matls	\$299.74
12596047	3069	ANDREA ERMIE Allowance	\$200.00
12596048	1393	GAS COMPANY Gas	\$4,132.76
12596049	5541	JOANN GRAHAM Travel & Conf/Mileage	\$82.67
12596050	3656	HANFORD AUTO & TRUCK PARTS Grounds/Transportation Supplies	\$540.49
12596051	632	CITY OF HANFORD Water/Sewer	\$23,251.86
12596052	7306	KEITH HERNANDEZ Other Services	\$21.00
12596053	2427	HOME DEPOT CREDIT SERVICES Grounds Supplies	\$589.06
12596054	4597	IVS COMPUTER TECHNOLOGY Equipment	\$101,405.94
12596055	801	KINGS COUNTY MOBILE LOCKSMITH Repairs	\$171.56
12596056	5206	KINGS COUNTY OFFICE OF EDUCATION Inst'l Consultant	\$3,150.00
12596057	5893	MONICA KRAEMER Parent Involvement Supplies	\$74.29
12596058	820	SHEILA E KURTZ READY Rewards	\$72.89
12596059	6459	MELODY LEE Allowance/Mileage	\$124.08
12596060	4437	MACARIA LOPEZ Allowance	\$67.87
12596061	4629	LOWE'S OF HANFORD Supplies	\$409.78
12596062	7260	LOWE'S PRO SERVICES DSF Matls	\$1,535.67
12596063	5808	SONYA LOWTHER Instl Matls	\$60.04
12596064	3719	FLORITA MAGALLON Student Clothing	\$16.17
12596065	912	MANGINI ASSOCIATES INC. Buildings & Improvements	\$28,436.70
12596066	4704	KELLEY MAYFIELD Mileage	\$49.05
12596067	6222	JAN MAZZA Allowance	\$195.80
12596068	6077	ALLISON MINICK Allowance	\$23.89
12596069	4088	ESTHER PHELPS Supplies	\$183.31
12596070	4118	KERRY PIEROTTE Mileage	\$21.86
12596071	1915	POSTMASTER Postage	\$50.00
12596072	7307	KELLIE RIVERA Other Services	\$21.00
12596073	3136	SAVE A LIFE TRAINING CENTER Other Services	\$760.00
12596074	3743	SHRED-IT USA – FRESNO Shred Services	\$269.65
12596075	3800	SONITROL OF FRESNO Leases	\$4,179.00
12596076	1392	SOUTHERN CALIFORNIA EDISON CO. Electricity	\$48,663.92
12596077	1403	STANISLAUS FOUNDATION – DENTAL Other Services	\$6,342.32
12596078	2188	SUPPLYWORKS Warehouse	\$19,408.17

**Warrant Register For Warrants
Dated 12/14/2018**

Warrant Number	Vendor Number	Vendor Name	Amount
12596079	3665	TECH MUSEUM OF INNOVATION Study Trip	\$156.00
12596080	1466	TERMINIX INTERNATIONAL Pest Control	\$418.00
12596081	4114	TULARE COUNTY OFFICE OF EDUCATION Travel & Conf	\$100.00
12596082	1506	TWB INSPECTIONS Buildings & Improvements	\$6,525.00
12596083	3185	VISALIA PIPE & SUPPLY Maintenance Supplies	\$127.28
12596084	4152	LAURIE YOUNG Allowance	\$200.00
Total Amount of All Warrants:			\$572,919.28

Credit Card Register For Payments
Dated 12/14/2018

Document Number	Vendor Number	Vendor Name	Amount
14024734	2	A-Z BUS SALES INC Transportation Supplies	\$2,094.21
14024735	1313	SCHOLASTIC TEACHERS STORE Books	\$1,400.00
14024736	1619	WILBUR-ELLIS COMPANY LLC Grounds Matls	\$973.65
Total Amount of All Credit Card Payments:			\$4,467.86

Warrant Register For Warrants

Dated 12/21/2018

Warrant Number	Vendor Number	Vendor Name	Amount
12596614	3031	A-Z BUS SALES	NEW BUS \$182,618.38
12596615	3340	ACADEMIC THERAPY PUBLICATIONS	BOOKS \$405.84
12596616	59	AMERIPRIDE UNIFORM SERVICES	UNIFORMS/MATS \$564.42
12596617	6253	AT&T	UTILITIES/PHONE \$2,452.31
12596618	4304	BAILEY'S TEST STRIPS &	KITCHEN/SUPPLIES \$127.00
12596619	2758	BALLOONS EVERYWHERE	SUPPLIES \$224.73
12596620	3258	BANK OF AMERICA	TRAVEL/TECH LICENSE \$6,001.25
12596621	4393	CAROLINA BIOLOGICAL SUPPLY CO	SUPPLIES \$532.65
12596622	267	CORINA CARRERA	REIMB-SUPPLIES \$40.06
12596623	355	CDT INC.	DRUG TESTING \$198.00
12596624	1667	CDW GOVERNMENT INC.	TECH SUPPLIES \$9.12
12596625	7123	CHILD1ST PUBLICATIONS LLC	SUPPLIES/READING \$1,242.10
12596626	4178	COOK'S COMMUNICATION	SUPPLIES/RADIO \$1,219.07
12596627	405	DASSEL'S PETROLEUM INC.	FUEL GAS/DIESEL \$7,470.09
12596628	7301	DESCON INC	SUPPLIES \$907.50
12596629	4893	DISCOVERY EDUCATION	LICENSE \$29,900.00
12596630	7215	DMURR DESIGN	SUPPLIES \$260.45
12596631	3682	FASTENAL	MAINT SUPPLIES \$52.51
12596632	6453	FLOWERS BAKING COMPANY	FOOD \$2,719.80
12596633	1769	FRESNO PRODUCE	FOOD \$21,754.04
12596634	3479	FRESNO RACK AND SHELVING	SUPPLIES \$1,289.15
12596635	1393	GAS COMPANY	UTILITIES/GAS \$1,023.73
12596636	3305	GILBERT ELECTRIC COMPANY	REPAIRS \$1,200.00
12596637	591	GOLD STAR FOODS	FOOD \$28,511.40
12596638	2528	INDUSTRIAL PLUMBING SUPPLY	MAINT SUPPLIES \$421.58
12596639	7175	Irepair	TECH REPAIRS \$300.00
12596640	5828	KINGS COUNTY DEPT OF PUBLIC WORKS	FUEL/NATURAL GAS \$76.86
12596641	805	KINGS COUNTY DEPT. OF FINANCE	GO BOND 2003 FEES \$285.00
12596642	3962	KINGS COUNTY GLASS	MAINT REPAIRS \$186.49
12596643	796	KINGS COUNTY OFFICE OF ED	SERVICES \$142.86
12596644	802	KINGS COUNTY PIPE & SUPPLY	MAINT SUPPLIES \$427.90
12596645	808	KINGS WASTE & RECYCLING	DISPOSAL SERVICES \$257.00
12596646	986	LAWNMOWER MAN	REPAIRS GROUNDS \$64.94
12596647	838	LAWRENCE TRACTOR COMPANY	SUPPLIES GROUNDS \$136.74
12596648	5510	NEWEGG.COM	TECH SUPPLIES \$863.19
12596649	1058	OFFICE DEPOT	OFFICE SUPPLIES \$736.41
12596650	5111	P & R PAPER SUPPLY COMPANY INC	KITCHEN SUPPLIES \$6,730.25
12596651	7203	PARADIGM HEALTHCARE SERVICES LLC.	LICENSE \$53.17
12596652	6674	PHYSIUS PHYSICAL THERAPY & WELLNESS	SERVICES/PHYSICALS \$100.00
12596653	1168	PRODUCERS DAIRY PRODUCTS	FOOD \$14,754.33
12596654	1184	PROGUARD SERVICE & SOLUTIONS	KITCHEN/SUPPLIES \$1,221.04
12596655	1204	SHARON RAMSEIER-WILLIAMS	INST CONSULTANT \$1,042.17
12596656	1293	SAN JOAQUIN CHEMICALS INC.	MAINT SUPPLIES \$1,609.29
12596657	3569	WENDI SANTIMORE	REIMB-MILEAGE \$57.01
12596658	1303	SAVE MART SUPERMARKETS	FOOD \$153.84
12596659	1374	SMART & FINAL STORES (HFD DO)	FOOD \$52.43
12596660	1801	SMART & FINAL STORES (HFD KIT)	KITCHEN/SUPPLIES \$290.14
12596661	1403	STANISLAUS FOUNDATION – DENTAL	SERVICES/DENTAL INS \$9,956.40

**Warrant Register For Warrants
Dated 12/21/2018**

Warrant Number	Vendor Number	Vendor Name		Amount
12596662	1405	STAPLES CREDIT PLAN	SUPPLIES/TEACH ALLOW	\$397.18
12596663	2188	SUPPLYWORKS	SUPPLIES/GROUNDS	\$92.00
12596664	1444	SYSCO FOODSERVICES OF MODESTO	FOOD/KITCHEN SUPPLIES	\$28,837.16
12596665	6823	TCG GROUP HOLDINGS	SERVICES	\$246.00
12596666	1521	UNITED REFRIGERATION INC.	SUPPLIES/MAINT	\$980.14
12596667	2653	VALLEY OXYGEN	SUPPLIES/GROUNDS	\$896.92
12596668	6943	WEST VALLEY SUPPLY	SUPPLIES/GROUNDS	\$551.51
Total Amount of All Warrants:				\$362,643.55

Credit Card Register For Payments
Dated 12/21/2018

Document Number	Vendor Number	Vendor Name		Amount
14024797	149	BLICK ART MATERIALS	SUPPLIES	\$319.59
14024798	4876	BRAIN POP	LICENSE	\$1,795.00
14024799	176	BSN SPORTS	SUPPLIES/ATHLETICS	\$1,577.53
14024800	509	EWING IRRIGATION PRODUCTS	SUPPLIES/GROUNDS	\$1,212.13
14024801	806	KINGS COUNTY TROPHY	SUPPLIES	\$343.20
14024802	831	LAKESHORE LEARNING	SUPPLIES	\$248.75
14024803	4276	LEARNING A-Z	LICENSE	\$2,903.17
14024804	1002	MORGAN & SLATES INC.	SUPPLIES/MAINT/GROUNDS	\$535.17
14024805	3131	SHERWIN-WILLIAMS CO	SUPPLIES/MAINT	\$271.94

Total Amount of All Credit Card Payments:**\$9,206.48**

Hanford Elementary School District
Minutes of the Annual Organizational Board Meeting
December 12, 2018

Minutes of the Annual Organizational Board Meeting of the Hanford Elementary School District Board of Trustees on December 12, 2018 at the District Office Board Room, 714 N. White Street, Hanford, CA.

Call to Order President Garner called the meeting to order at 5:30 p.m. Trustees Garcia, Hernandez, Revious and Strickland were present.

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, Doug Carlton, Debra Colvard, Kenny Eggert, David Endo, Javier Espindola, Ramiro Flores, Matthew Gamble, Lucy Gomez, Lindsay Hastings, Rick Johnston, Jaime Martinez, Karen McConnell, Gerry Mulligan, Jennifer Pitkin, Julie Pulis, Jill Rubalcava, Cruz Sanchez-Leal and Jay Strickland.

Oath of Office President Garner acknowledged & welcomed Mr. Todd Barlow, Superintendent of Kings County Office of Education, and thanked Mr. Barlow for attending the meeting to administer the oath of office for recently elected Board members: Bobby Garcia, Jeff Garner and Lupe Hernandez.

ANNUAL ORGANIZATION

Following the administration of the oath of office, Secretary of the Board, Superintendent Gabler, conducted the election of officers for 2019.

Revious elected President for 2019 Trustee Garcia nominated Revious for President of the HESD Board of Trustees. There were no other nominations. Trustee Garcia moved that nominations be closed, Trustee Garner seconded, and the motion carried 5-0:

- Garcia – Yes
- Garner – Yes
- Hernandez – Yes
- Revious – Yes
- Strickland – Yes

Trustees then cast their votes by roll call for Revious as President of the Board of Trustees:

- Garcia – Yes
- Garner – Yes
- Hernandez – Yes
- Revious – Yes
- Strickland – Yes

By unanimous vote, Revious was elected to serve as 2019 President of HESD Board of Trustees.

Hernandez elected Vice-President for 2019 Trustee Strickland nominated Hernandez for Vice-President of the HESD Board of Trustees. There were no other nominations. Trustee Revious moved that nominations be closed, Trustee Garcia seconded, and the motion carried 5-0:

- Garcia – Yes

Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

Trustees then cast their vote for Hernandez as Vice-President of the Board of Trustees:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

By unanimous vote, Hernandez was elected to serve as 2019 Vice-President of HESD Board of Trustees.

Strickland elected Clerk for 2019

Trustee Garcia nominated Strickland for Clerk of the Board of Trustees. There were no other nominations. Trustee Garner moved that nominations be closed, Revious seconded, and the motion carried 5-0:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

Trustees then cast their vote for Strickland as Clerk of the Board:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

By unanimous vote Strickland was elected to serve as 2019 Clerk for the HESD Board of Trustees.

Committee Appointments

President Revious appointed Trustees to serve on the following committees for 2019 as follows:

Budget Committee – Strickland and Hernandez
 Kings County School Boards Association – Garcia
 HESD Educational Foundation – Garner
 Jefferson Charter Academy Governance Council – Garcia

Trustee Revious motioned to adopt the appointed Trustees. Trustee Strickland seconded, motion carried 5-0:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

Board Meeting 2019 Calendar

Trustee Garner motioned to adopt the Board Meeting Calendar for 2019 as submitted. Trustee Garcia seconded, motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Public Comments None

Board and Staff Comments

Superintendent Joy Gabler shared the following:

- Remembering two of our own we lost, Ann Marie Dowd and Stephanie Orozco, we keep them and their families in our thoughts.
- Pictures of JFK Multicultural Club helping Valley Christian Home residents clean their wheelchairs.
- Pictures of Officer Westlund and Lowes staff unloading 300 lockdown emergency kits Lowes donated.
- Shout out to our Food Services Department from the CA Department of Education. An email from CDE was read "Wow. Just Wow. Every single child has been verified. Honestly, and I don't say this often, you and you team are truly impressive. Well done! ..." Joy thanked Anneliese, David and Doug for their hard work in getting this done.
- Tree Fresno, Dameane Douglas from Rudy Salas' Office and also a HESD parent worked with Gerry Mulligan, Frank Lourenco and his grounds team to plant donated trees at Washington, Roosevelt and Monroe. Our students were happy to help with the planting process.
- Pictures from Halloween fun this year from Simas, Richmond, Monroe, Washington, Lincoln and Fiscal Department.
- Shout out to Transportation Department for their flexibility and willingness to go the extra mile to provide special routes to foster/homeless students.
- St. Vincent de Paul supported HESD with Thanksgiving Food Baskets to 85 families. Cruz Chavez and HESD employees got them delivered. At the last minute a single mom with 7 kids reached out for assistance and St. Vincent de Paul promptly responded and gifted them a basket. Comfort Inn also provided a food basket for families.
- Pictures from Hanford PAL Boxing & HESD Connections. Josue Vazquez from MLK got PAL National Champion, Adrian Valdovinos former JKF student won his second professional boxing match by a knock out and Christina Jimenez former WW student at the JFK fundraising event.
- Two of our teachers got recognized at the Tulare Kings Human Rights Awards Dinner. Josie Bustos-Pelayo got the Ethnic Minority Leadership Award and April Silva got the Human Rights Leadership Award.
- PIQE Parent Graduation was held December 6th with a total of 18 parents graduating. The academic training course was held every Thursday for 9-weeks.
- Rodrigo Maldonado, JFK Alum, received a full scholarship to Stanford. He will be majoring Biology and plans on attending medical school to become a doctor.
- Pictures from HESD READY decorating 70 different doors at Valley Christian Home for the holidays.

- Pet Smart donated 505 stuffed animals. One to every TK/Kinder student at Hamilton, MLK, Lincoln, Richmond, Roosevelt and all of our homeless and foster across the district. Samantha Hernandez, Jessica Valencia, Jay Strickland and Erika Castorena separated and delivered them.

**Requests to
Address the
Board**

None

**Dates to
Remember**

President Revious reviewed dates to remember: JFK Boys' Basketball Invitational Tourney on December 15th and Winter Break on December 24th to January 11th.

Winter Reception The Board of Trustees took a break for a quick Winter Reception.

PAL

Corporal Frank Martinez handed out a PAL Boxing poster to Board members. He shared history on the program that started 3 ½ years ago. PAL program has helped to get officers and the community more involved. The District has seen what Junior Explorers program has done and how much it has grown. PAL is a secondary program. It is not funded by the city but by events held to raise money. He wanted to thank the Board and District for allowing them to use the JFK Gym for their fundraiser. This program helps youth at risk that live in low social economic neighbors. This is their outlet. They have had about 60 matches some that went as far New Mexico. He once again thanked the Board and Joy for opening their doors and hearts. He gave each Board member a t-shirt as a way to thank them.

CONSENT ITEMS

Trustee Garner made a motion to take consent items "b" through "k" together. Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Garner then made a motion to approve consent items "b" through "k". Trustee Hernandez seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Garner then made a motion to approve consent items "a". Trustee Hernandez seconded; motion carried 5-0:

Garcia – Abstained
Garner – Yes
Hernandez – Yes
Revious – Abstained
Strickland – Yes

The items approved are as follows:

- a) Warrant listings dated 11/9/18, 11/16/18, 11/26/18 and 11/30/18.
- b) Minutes of Regular Board Meeting November 14, 2018.
- c) Interdistrict transfers as recommended.
- d) Donation of \$83.00 from Spirit & Pride.
- e) Donation of dictionaries from Sunset Rotary.
- f) Donation of instructional supplies and school equipment from MLK PTC.
- g) Donation of instructional supplies from Walmart.
- h) Donation of \$1,542.00 from Hamilton PTC.
- i) Donation of dictionaries from Hanford Rotary Club.
- j) Donation of \$50.82 from Shoparoo.
- k) Donation of \$3,000.00 from HESD Educational Foundation to READY Program.

INFORMATION ITEMS

Financial Report 7/1/18- 11/30/18	David Endo, Chief Business Official, presented for information the monthly financial reports for the period of 07/01/2018-11/30/2018.
Budget Calendar 2019/20	David Endo, Chief Business Official, presented for information the Budget Calendar for the 2019-2020 budget.
Classified Employee Summer Assistance Program	David Endo, Chief Business Official, presented for information the Classified Employee Summer Assistance Program. The program was created in the 2018-19 budget to provide one-time wages to classified employees during the summer that are not 12 month employees. The State has budgeted \$50 million to provide matching funds to employees that meet criteria. There are restrictions on the program. The District is working with attorneys and will meet with CSEA. No decisions have been made.
BP/AR 0420.4	Joy Gabler, Superintendent, presented for information the following revised Board Policy and Administrative Regulation: <ul style="list-style-type: none"> • BP/AR 0420.4 – Charter School Authorization
BP 0500	Joy Gabler, Superintendent, presented for information the following revised Board Policy: <ul style="list-style-type: none"> • BP 0500 – Accountability
BP/AR 1113	Joy Gabler, Superintendent, presented for information the following revised Board Policy and Administrative Regulation: <ul style="list-style-type: none"> • BP/AR 1113 – District School Websites
BP 1325	Joy Gabler, Superintendent, presented for information the following revised Board Policy: <ul style="list-style-type: none"> • BP 1325 – Advertising and Promotion
BP 2140	Joy Gabler, Superintendent, presented for information the following revised Board Policy: <ul style="list-style-type: none"> • BP 2140 – Evaluation of the Superintendent

- BB 9121** Joy Gabler, Superintendent, presented for information the following revised Board Bylaw:
- BB 9121 – President
- BB 9220** Joy Gabler, Superintendent, presented for information the following revised Board Bylaw:
- BB 9220 – Board of Trustees Elections
- BB 9230** Joy Gabler, Superintendent, presented for information the following revised Board Bylaw:
- BB 9230 – Orientation
- AR 5125.2** Jay Strickland, Director of Child Welfare & Attendance, presented for information the following revised Administrative Regulation:
- AR 5125.2 – Withholding Grades, Diplomas or Transcripts
- BP/AR 5131.6** Jay Strickland, Director of Child Welfare & Attendance, presented for information the following revised Board Policy and Administrative Regulation:
- BP/AR 5131.6 – Alcohol and Other Drugs
- BP 5144** Jay Strickland, Director of Child Welfare & Attendance, presented for information the following revised Board Policy:
- BP 5144 – Discipline
- BP/AR 5144.1** Jay Strickland, Director of Child Welfare & Attendance, presented for information the following revised Board Policy and Administrative Regulation:
- BP/AR 5144.1 – Suspension and Expulsion/Due Process
- AR 4161.1** Jaime Martinez, Assistant Superintendent to Human Resources, presented for information the following revised Administrative Regulation:
- AR 4161.1 – Personal Illness/Injury Leave (Certificated Personnel)
- AR 4261.1** Jaime Martinez, Assistant Superintendent to Human Resources, presented for information the following revised Administrative Regulation:
- AR 4261.1 – Personal Illness/Injury Leave (Certificated Personnel)
- AR 4361.1** Jaime Martinez, Assistant Superintendent to Human Resources, presented for information the following revised Administrative Regulation:
- AR 4361.1 – Personal Illness/Injury Leave (Certificated Personnel)

BOARD POLICIES AND ADMINISTRATION

- Resolutions #8-19** Trustee Strickland made a motion to adopt Resolution #8-19: Regarding Absent Board Member Compensation. Trustee Garcia seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Abstained
 - Revious – Yes
 - Strickland – Yes

- Jefferson Magnet Program** Trustee Strickland made a motion to approve the transitioning Jefferson from a Charter School to a Magnet Program. Trustee Garcia seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- Rosetta Stone** Trustee Garcia made a motion to approve the renewal consultant contract with Rosetta Stone for Parent Outreach Center at MLK. Trustee Hernandez seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- School Psychologist** Trustee Garcia made a motion to approve the out of state travel for two School Psychologist. Trustee Hernandez seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP/AR 5113.11** Trustee Garcia made a motion to approve the new Board Policy and Administrative Regulation 5113.11 – Attendance Supervision. Trustee Hernandez seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP/AR 5113.12** Trustee Garner made a motion to approve the new Board Policy and Administrative Regulation District School Attendance Review Board. Trustee Garcia seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP/AR 6173.2** Trustee Hernandez made a motion to approve the new Board Policy and Administrative Regulation 6173.2 – Education of Children of Military Families. Trustee Garcia seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

- BP/AR 6020** Trustee Garner made a motion to approve the revised Board Policy and Administrative Regulation 6020 – Parent Involvement. Trustee Garcia seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP 6170.1** Trustee Garcia made a motion to approve the revised Board Policy 6170.1 – Transitional Kindergarten. Trustee Strickland seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP 3100** Trustee Hernandez made a motion to approve the revised Board Policy 3100 – Budget. Trustee Garcia seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP 3280** Trustee Strickland made a motion to approve the revised Board Policy 3280 – Sale or Lease of District-Owned Real Property. Trustee Hernandez seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- BP 3513.4** Trustee Hernandez made a motion to approve the new Board Policy 3513.4 – Drug and Alcohol Free Schools. Trustee Strickland seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes
- AR 3515.6** Trustee Strickland made a motion to approve the revised Administrative Regulation 3515.6 – Criminal Background Checks for Contractors. Trustee Hernandez seconded; motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

**AR 4161.8,
4261.8, 4361.8**

Trustee Hernandez made a motion to approve the revised Administrative Regulation 4161.8, 4261.8, 4361.8 – Family Care and Medical Leave. Trustee Garner seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

PERSONNEL

Trustee Garner made a motion to take Personnel items “a” through “f” together. Trustee Strickland seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Garner then made a motion to approve Personnel items “a” through “f”. Trustee Strickland seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

***Item “a” –
Employment***

The following items were approved:

Classified

- Omar Arellan Gallardo, Groundskeeper II – 8.0 hrs., Grounds/DSF, effective 11/26/18
- Kyle Griffin, Computer Maintenance Technician – 8.0 hrs., Information Systems, effective 12/10/18

Temporary Employees/Substitutes/Yard Supervisors

- Michelle Banuelos, Substitute Bilingual Clerk Typist I, Translator: Oral Interpreter and Written Translation, effective 11/19/18
- Garrett Bazzle, Substitute Custodian I and Yard Supervisor, effective 11/26/18
- Jesus Ornelas Gutierrez, Substitute Groundskeeper II, effective 11/15/18
- Raquel Ramirez, Substitute Yard Supervisor and Translator: Oral Interpreter and Written Translation, effective 11/19/18
- Melonie Thomas, Short-term Special Circumstance Aide – 5.75 hrs., Monroe, effective 11/13/18 to 2/5/19

***Item “b” –
Temporary
Athletic Team
Coaches***

Employment and Certification of Temporary Athletic Team Coaches Pursuant to Title 5 CCR 5594

- Jose Azua, 7th Grade Boys Soccer Coach, Kennedy, effective 11/13/18 to 2/14/19
- Jorge Barba, 8th Grade Boys Soccer Coach, Wilson, effective 11/13/18 to 2/14/19
- Daniel Covarrubias, 7-8 Grade Wrestling Coach, Kennedy, effective 11/13/18 to 2/16/19

- Santiago Covarrubias Jr., 8th Grade Boys Soccer Coach, Kennedy, effective 11/27/18 to 2/14/19
- Mario Villa Honorato, 6-8 Grade Girls Soccer Coach, Jefferson, effective 11/16/18 to 12/14/19
- Veronica Leach, 4-6 Grade Boys Basketball Coach, Hamilton, effective 11/13/18 to 2/5/19
- Sara Meza, 7th Grade Girls Soccer Coach, Kennedy, effective 11/13/18 to 2/14/19
- Vanessa Perez, 8th Grade Girls Soccer Coach, Kennedy, effective 11/16/18 to 2/14/19
- Eugene Reyes, 7-8 Grade Wrestling Coach, Wilson, effective 11/13/18 to 2/16/19
- Jose Rojas II, 4-6 Grade Girls Basketball Coach, Monroe, effective 11/13/18 to 2/9/19
- Julius Rojas, 4-6 Grade Girls Basketball Coach, Lincoln, effective 11/13/18 to 2/9/19
- Jared Souza, 7-8 Grade Wrestling Coach, Kennedy, effective 11/13/18 to 2/16/19
- Zachary Stewart, 7th Grade Boys Soccer Coach, Wilson, effective 11/14/18 to 2/14/19

***Item "c" –
Resignations***

- Yesenia Zarate Brito, Yard Supervisor – 3.0 hrs., Roosevelt, effective 11/30/18
- Amalia Cavazos, Yard Supervisor – 3.5 hrs., Simas, effective 12/11/18
- Evelia Fernandez, Substitute Yard Supervisor, effective 9/12/18
- Katia Hawkins, Bilingual Student Specialist – 8.0 hrs., Roosevelt, effective 12/21/18
- Loretta King, Bus Driver – 4.5 hrs., Transportation/DSF, effective 12/21/18
- Marisol Ayala Navarro, Substitute Translator: Oral Interpreter and Written Translation, effective 5/23/18
- Coral Self, Substitute Yard Supervisor, effective 8/23/18

Item "d" – Failure to Complete Mandated Reporter and Annual Notification for Substitutes/Temporary Employees)

***Mandated
Reporter and
Annual
Notification***

- Chrystina Arms, Substitute Clerk Typist II and Custodian II, effective 8/24/18
- Leah Blanco, Substitute Clerk Typist II and Food Service Worker I/II, effective 8/15/18
- Teresita Carreon, Substitute Licensed Vocational Nurse, effective 9/23/17
- Linda Garcia, Substitute Yard Supervisor, effective 11/9/17
- Alan Miranda, Substitute Custodian I, effective 4/4/18
- Betty Oliveira, Substitute Yard Supervisor, effective 9/26/17
- Reid Robles, Substitute READY Program Tutor, effective 4/12/18
- Derek Silveira, Substitute Custodian II, effective 12/11/17
- Zachary Todd, Substitute Custodian II, effective 1/30/18
- Toulee Xiong, Substitute Custodian I, effective 11/13/17

***Item "e" –
Retirements***

- Cynthia Dias, DSF Work Control Technician – 8.0 hrs., District Services Facilities, effective 12/28/18
- Debbie Lupton, Account Clerk I – 3.0 hrs., Simas, effective 12/21/18
- Michael Wilson, Custodian II – 8.0 hrs., Food Services, effective 12/28/18

**Item "f" –
Volunteers**

<u>Name</u>	<u>School</u>
Garrett Bazzle (HESD Employee)	Hamilton
Amanda Lopez	Hamilton
Jeff Garner (HESD Board Member)	Jefferson
Rosalinda Gil	Jefferson
Celso Maya-Gaona	Jefferson
Lizeth Rios	Jefferson
Stella Vargas	Jefferson
Mindy Grove	King
Adriana Berrios	Lincoln
Dustin Silva	Monroe
Lisa Bianchi	Richmond
Sarah Evans (HESD Employee)	Richmond
Faviana Berry	Roosevelt
David Gai	Roosevelt
Tania Garcia	Simas
Kellie Rivera	Simas
Nikki Rivera	Simas
Tasha DeRuitter	Washington
Beatrice Ledesma	Washington
Lorna Tamayo	Washington/Monroe

FINANCIAL**Certification of
Signatures**

Trustee Garcia made a motion to approval the certification of signatures. Trustee Garner seconded; motion carried 5-0:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

CLOSED SESSION

At 6:50 p.m. Trustees adjourned to closed session for the purpose of:

- Student Discipline pursuant to Education Code section 48918

Open Session

Trustees returned to open session at 7:05 p.m.

Case #19-04

Trustee Strickland made a motion to accept the Findings of Fact in Case #19-04 and suspend student from continuation program for the remainder of the 2018-2019 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on December 10, 2018. Parents may apply for Readmission on or after June 7, 2019. Trustee Garcia seconded; motion carried 5-0:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

Adjournment

There being no further business, President Revious adjourned the meeting at 7:06 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved:

Tim Revious, President

Greg Strickland, Clerk

No	A/D	Sch Req'd	Home Sch	Date
I-184	A	Jefferson	Pioneer	12/21/2018
I-185	A	Jefferson	Pioneer	12/21/2018

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Javier Espindola

DATE: December 21, 2018

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: January 9, 2019

ITEM: Donation of \$1,895.76 from Jefferson Parent Teacher Club to Jefferson Charter Academy.**PURPOSE:** To be used to cover costs of student incentives.**FISCAL IMPACT:** Increase of \$1,895.76 to Jefferson Budget as follows:

0900-1100-0-1110-1000-430000-021-0000	\$ 416.00
0900-1100-0-0000-2700-440000-021-0000	\$1,198.26
0900-1100-0-1110-1000-575020-021-0000	\$ 281.50

RECOMMENDATIONS: Accept Donation

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORMTO: **Joy C. Gabler**FROM: **Jill Rubalcava** DATE: **December 13, 2018**FOR: ☒ Board Meeting
☐ Superintendent's CabinetFOR: ☒ Information
☐ ActionDate you wish to have your item considered: **January 9, 2019****ITEM:****PURPOSE: BP 6153 - School-Sponsored Trips** (BP revised)

Policy updated to reflect **NEW LAW (AB 341, 2017)** which eliminates the prohibition against the use of district funds to pay for the expenses of students participating in field trips or excursions to another state, to the District of Columbia, or to a foreign country.

FISCAL IMPACT: None at this time**RECOMMENDATIONS: Information Item - for first reading and review**

Hanford ESD

Board Policy

School-Sponsored Trips

BP 6153

Instruction

The Board of Trustees recognizes that ~~field school-sponsored trips~~ supplement ~~are important components of a student's development.~~ ~~Besides supplementing and enrich the~~ enriching classroom learning experience, lead to increased student achievement ~~experiences, such trips encourage new interests among students, make them more aware of community resources, and foster student engagement.~~ help them relate their school experiences to the outside world. The Board encourages field trips to reinforce and increase learning opportunities and ~~believes that careful planning can greatly enhance~~ district programs.

(cf. 0460 - Local Control and Accountability Plan)

~~Field~~ the value and safety of such trips shall be conducted in connection with the district's course of study or school-related social, educational, cultural, athletic, school band, or other extracurricular or cocurricular activities.

~~If the Board allocates funds for school-sponsored trips, individual schools may be provided with budgetary allocations so that they can plan ahead. Special trip expense funds may be established when necessary for fund-raising purposes.~~

~~(cf. 1321 - Solicitation of Funds from and by Students)~~

(cf. 6143 - Courses of Study)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Requests for field

~~All~~ trips involving out-of-state, or overnight travel shall be submitted to require the prior approval of the Board. Other trips may be approved by the Superintendent or designee. The Superintendent

~~Principals shall ensure that teachers develop plans which provide for the safety of students and their proper supervision by certificated staff on all school-sponsored trips. Other school employees and parents/guardians also may participate in this supervision and may be asked to attend preparatory training sessions and/or~~ designee shall review the request and make meetings.

~~In advance of a recommendation study trip, teachers shall determine educational objectives which relate directly to the Board as to whether the request should be approved by the Board. All other field trips shall be approved in advance by the principal curriculum. Principals shall ensure that teachers develop plans which provide for the best use of students' learning time while on the trip. Teachers also shall provide appropriate instruction before and after the trip.~~

(cf. 3312.2 - Educational Travel Program Contracts)

The principal shall establish a process for approving a staff member's request to conduct a field trip. When planning trips, staff shall consider student safety, objectives of instruction, the most effective use of instructional time, the distance from school, district and student expense, and transportation and supervision requirements. Principals may exclude from the trip any student whose presence on the trip would pose a safety or disciplinary risk.

(cf. 3530 - Risk Management/Insurance)

(cf. 3541.1 - Transportation for School-Related Trips)

(cf. 5142 - Safety)

(cf. 5143 - Insurance)

(cf. 5144 - Discipline)

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

No field trip shall be authorized if any student would be excluded from participation because of a lack of sufficient funds.

(cf. 1230 - School-Connected Organizations)

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 1700 - Relations Between Private Industry and the Schools)

The Board may approve the use of district funds for student expenses for in-state or out-of-state, field trips or excursions when permitted by law. In addition, expenses of instructors, chaperones, and other personnel participating in such trips, as well as incidental expenses for the use of district equipment during the trip, may be paid from district funds. (Education Code 35330)

Legal Reference:

EDUCATION CODE

8760 Authorization of outdoor science and conservation programs

~~32040-32044 First—Duty to equip school with first aid equipment: field kit~~

~~32041—Field trips~~

~~32043—Snakebite kits on field trips~~

~~32044—Violations~~

35330 Excursions and field trips—

35331 Provision for medical or hospital service for pupils (on field trips)

35332 Transportation by chartered airline

35350 Transportation of students

44808 Liability when pupils not on school property

48908 Duties of pupils; authority of teachers

BUSINESS AND PROFESSIONS CODE

17550-17550.9 Sellers of travel

17552-17556.5 Educational travel organizations

Management Resources:

WEB SITES

American Red Cross: <http://www.redcross.org>

Association of Directors of Activities: <http://www.cada1.org>

U.S. Department of Homeland Security: <http://www.dhs.gov>

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: May 16, 2001 Hanford, California

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: December 27, 2019

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: January 9, 2019

ITEM: Consider adopting Resolution #10-19: Regarding Absent Board Member Compensation.

PURPOSE: Education Code section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) or the absence was due to a hardship deemed acceptable by the board. Trustee Greg Strickland was unable to attend the November 14, 2018 meeting due to illness.

FISCAL IMPACT: Not to exceed \$250.

RECOMMENDATIONS: Adopt Resolution #10-19.

**HANFORD ELEMENTARY SCHOOL DISTRICT
RESOLUTION # 10-19
Board of Trustees
Hanford Elementary School District**

**RESOLUTION REGARDING ABSENT BOARD MEMBER COMPENSATION
(Education Code § 35120(c))**

WHEREAS, Education Code section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) or the absence was due to a hardship deemed acceptable by the board.

NOW, THEREFORE BE IT RESOLVED that the Hanford Elementary School District Board of Trustees determines as follows:

1. Board Member Greg Strickland was absent from the Hanford Elementary School District's regular board meeting held November 14, 2018 due to:
 - ☐ performing services outside the meeting for the school district
 - ☒ illness
 - ☐ jury duty
 - ☐ hardship deemed acceptable by the board
2. Said Board Members shall be paid for the meeting.

PASSED AND ADOPTED THIS 9th day of January, 2018 at a regular meeting, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Tim Revious, President

Lupe Hernandez, Vice President

HANFORD ELEMENTARY SCHOOL DISTRICT***Board Member Absence Verification***

In accordance with Board Bylaw 9250, if a member of the Board of Trustees does not attend all Board meetings during the month, he/she is eligible to receive a percentage of the monthly compensation equal to the percentage of meetings attended unless otherwise authorized by the Board in accordance with law. Board members may be paid for meetings they missed when the Board of Trustees finds that they were performing designated services for the district at the time of the meeting or that they were absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

I was absent from the Board meeting conducted on 11/14/18.

☐ I am not requesting compensation for the meeting.

☒ I am requesting compensation for the meeting since I was absent from the meeting for the following reason (*check one*):

☐ Performing designated service for the district.

☒ Illness.

☐ Jury Duty.

☐ Hardship (please specify) _____

Board Member Name: Greg Strickland

Board Member Signature: _____

Date: 12-12-18

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: December 21, 2018

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet
☐ Information
☒ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **January 9, 2019**

ITEM: Consider adoption of the following revised Administrative Regulation.

PURPOSE: The following Regulation has been updated to reflect NEW LAW (SB 63) which extends the requirement to grant parental leave to an eligible employee for the purpose of bonding with a child after the birth, adoption, or foster care placement of the child to any district that employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed. Regulation also updated to reflect NEW LAW (SB 731) which entitles an employee who is a military veteran or current member of the California National Guard or federal reserve component to 10 days of additional sick leave for the purpose of undergoing medical treatment for a qualifying military service-connected disability, effective on either the date the U.S. Department of Veterans Affairs rates the employee's disability or on the first day the employee begins or returns to employment after active duty, whichever is later.

- AR 4161.1 – Personal Illness/Injury Leave (revised)

FISCAL IMPACT: None.

RECOMMENDATION: Adopt.

Certificated Personnel**AR 4161.1(a)****PERSONAL ILLNESS/INJURY LEAVE****A. Sick Leave Entitlement**

1. Certificated employees employed full-time are entitled to 10 days' leave of absence with full pay for personal illness or injury (sick leave) per school year of service. Employees who work less than five school days per week (part-time employees) shall be granted sick leave in proportion to the time they work. However, any part-time employee who is entitled to less than three days of paid sick leave per year due to the amount of time worked shall be granted sick leave pursuant to Labor Code 246, if he/she is eligible. (Education Code 44978; Labor Code 245-249)

(cf. 4161/4261/4361 – Leaves)

(cf. 4161.9/4261.9/4361.9 – Catastrophic Leave Program)

B. Use of Sick Leave**Notification of Absence**

An employee shall notify the district of his/her need to be absent as soon as such need is known, so that substitute services may be secured. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district.

Certificated employees may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of or in the course of employment; quarantine which results from contact with other persons having a contagious disease during the employee's performance of his/her duties; or temporary inability to perform assigned duties because of illness, accident, or quarantine (Education Code 44964)

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

2. Pregnancy, miscarriage, childbirth, and related recovery (Education Code 44965, 44978)

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

3. Personal necessity (Education Code 44981)

(cf. 4161.2/4261.2/4361.2 - Personal Leaves)

4. Medical and dental appointments

AR 4161.1(b)

PERSONAL ILLNESS/INJURY LEAVE (continued)

5. Industrial accidents or illnesses when leave granted specifically for that purpose has been exhausted (Education Code 44984)

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

6. Need of the employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave) (Education Code 44977.5; Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)

- ~~6~~7. Need of the employee or his/her family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care (Labor Code 233, 246.5)

- ~~7~~8. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and/or 230.1(a) for the health, safety, or welfare of the employee or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking (Labor Code 233, 246.5)

- ~~8~~9. For the purposes specified in items ~~#6-7~~ #7-8, an employee may use, in any calendar year, the amount of sick leave he/she would accrue during six months at his/her current rate of entitlement. (Labor Code 233)

- ~~9~~10. An employee may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. (Education Code 44978)

- ~~10~~11. For bargaining unit members, any other reason specified in the collective bargaining agreement.

(cf. 4161.9/4261.9/4361.9 - Catastrophic Sick Leave)

- ~~12~~12. An employee shall reimburse the district for any unearned sick leave used as of the date of his/her termination.

- ~~13~~13. Unused days of sick leave shall be accumulated from year to year without limitation. (Education Code 44978)

- ~~14~~14. At the beginning of each school year, employees shall be notified of the amount of sick leave they have accumulated.

C. Transfer of Sick Leave

The Superintendent or designee shall notify any certificated employee who leaves the district after at least one school year of employment that if the employee accepts a certificated position in another district, county office of education, or community college district within one year, he/she may request that the district transfer his/her accumulated sick leave to the new employer. (Education Code 44979, 44980)

AR 4161.1(c)

PERSONAL ILLNESS/INJURY LEAVE (continued)**D. Additional Leave for Disabled Military Veterans**

1. In addition to any other entitlement for sick leave with pay, a ~~newly hired~~ certificated employee who is a ~~military veteran with~~ former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component shall be entitled to sick leave with pay of up to 10 days for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or more by the U.S. Department of Veterans Affairs shall be entitled to sick leave with pay of up to 10 days for the purpose of undergoing medical treatment for his/her military service-connected disability. An eligible employee employed who works less than five days per week shall be entitled to such leave in proportion to the time he/she works. (Education Code 44978.2)
2. The amount of leave shall be credited to the employee either on the first day of employment and shall remain available for the following 12 months of employment date the employee receives confirmation of the submission of his/her disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives his/her disability rating decision, he/she shall report that information to the Superintendent or designee. Leave not used during the 12 month period shall not be carried over and shall be forfeited. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 10-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 44978.2)
23. The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.

Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 44978.2)

E. Differential Pay Leave-Continued Absence After Available Sick Leave Is Exhausted/Differential Pay

AR 4161.1(d)

PERSONAL ILLNESS/INJURY LEAVE (continued)

1. During each school year, when a certificated employee has exhausted all available sick leave, including all accumulated sick leave, and, due to illness or accident, continues to be absent from his/her duties for an additional period of up to five school months, the employee shall receive his/her regular salary minus the actual cost of a substitute to fill the position. If the district has made every reasonable effort to secure the services of a substitute and has been unable to do so, the amount that would have been paid to a substitute shall be deducted from the employee's salary. (Education Code 44977)
2. An employee shall not be provided more than one five-month period per illness or accident. However, if the school year ends before the five-month period is exhausted, the employee may take the balance of the five-month AR

F. Absence Beyond Five-Month Period/Reemployment List

If a certificated employee is not medically able to resume his/her duties after the five-month period provided pursuant to Education Code 44977, the employee shall be placed either in another position or on a reemployment list. Placement on the reemployment list shall be for 24 months for probationary employees or 39 months for permanent employees and shall begin at the expiration of the five-month period. If

during this time the employee becomes medically able, he/she shall be returned to employment in a position for which he/she is credentialed and qualified. (Education Code 44978.1)

(cf. 4116 - Probationary/Permanent Status)

FG. Differential Pay for Parental Leave

- ~~1. During each school year, any certificated employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave (baby bonding) pursuant to Government Code 12945.2 shall receive differential pay for up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. Such parental leave shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. Eligibility for parental leave pursuant to Education Code 44977.5 shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)~~

During each school year, a certificated employee may use all available sick leave, including accumulated sick leave, for the purpose of parental leave for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. (Education Code 44977.5)

4161.1(e)

PERSONAL ILLNESS/INJURY LEAVE (continued)

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks. (Education Code 44977.5)

Parental leave taken pursuant to Education Code 44977.5 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 44977.5; Government Code 12945.2, 12945.6)

G. Verification Requirements

1. After any absence due to illness or injury, the employee shall verify the absence by submitting a completed and signed district absence form to his/her immediate supervisor.

(cf. 4161/4261/4361 – Absence Reporting/Verification)

2. The district may require written verification by the employee's physician for any absence due to illness or injury in excess of five consecutive work days.
3. The Superintendent or designee may require verification whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence clearly indicates that an absence is not related to illness or injury.
4. In addition, the Superintendent or designee may require an employee to visit a physician selected by the district, at district expense, in order to receive a report on the medical condition of the employee. The report shall include a statement as to the employee's need for further leave of absence and a prognosis as to when the employee will be able to return to work. If the report concludes that the employee's condition does not warrant continued absence, the Superintendent or designee may, after giving notice to the employee, deny further leave.
45. Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information.

AR 4161.1(f)

PERSONAL ILLNESS/INJURY LEAVE (continued)

- ~~56.~~ Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and shall not be disclosed except in accordance with 29 CFR 1635.9.
- ~~67.~~ Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from his/her physician stating that he/she is able to return to duty and stipulating any necessary restrictions or limitations. ~~A determination whether work restrictions can be accommodated shall be made by the district in accordance with Board policy and administrative regulations.~~

(cf. 4032 - Reasonable Accommodation)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

H. Short-Term and Substitute Employees

Except for a retired annuitant who is not reinstated to the retirement system, any short-term or substitute employee upon commencement of employment shall be entitled to one hour of paid sick leave for every 30 hours worked. Accrued paid sick days shall carry over to the following year of employment. (Labor Code 246)

A short-term or substitute employee may use accrued sick leave for absences due to: (Labor Code 246.5)

1. His/her own need or the need of a family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care
2. Need of the employee to obtain or seek any relief or medical attention specified in Labor Code 230(c) and 230.1(a) for the health, safety, or welfare of the employee, or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking

(cf. BP 4221 Temporary, Short-Term, Substitute, and Non-Represented Part-Time Employees)

III. Healthy Workplaces, Healthy Families Act Requirements

No employee, ~~including a short-term or substitute employee,~~ shall be denied the right to use accrued sick days, and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249.

AR 4161.1(g)

PERSONAL ILLNESS/INJURY LEAVE (continued)

To ensure the district's compliance with Labor Code 245-249, the Superintendent or designee shall:

1. At a conspicuous location in each workplace, display a poster on paid sick leave that includes the following information:
 - a. That an employee is entitled to accrue, request, and use paid sick days
 - b. The amount of sick days provided by Labor Code 245-249
 - c. The terms of use of paid sick days
 - d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against him/her
 2. Provide at least 24 hours or three days of paid sick leave (accrued based on time worked) to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request
 3. Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available
- (cf. 4112.9/4212.9/4312.9 - Employee Notifications)*
4. Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

Legal Reference (See next page)

AR 4161.1(h)

PERSONAL ILLNESS/INJURY LEAVE (continued)*Legal Reference*EDUCATION CODE

44964 Power to grant leave of absence in case of illness, accident or quarantine
 44965 Granting of leaves of absence for pregnancy and childbirth
 44976 Transfer of leave rights when school is transferred to another district
 44977 Salary deduction during absence from duties up to five months after sick leave is exhausted
 44977.5 Differential pay during parental leave up to 12 weeks after sick leave is exhausted
 44978 Provisions for sick leave of certificated employees
 44978.1 Inability to return to duty; placement in another position or on reemployment list
 44978.2 Leave for military service connected disability
 44979 Transfer of accumulated sick leave to another district
 44980 Transfer of accumulated sick leave to a county office of education
 44981 Leave of absence for personal necessity
 44983 Exception to sick leave when district adopts specific rule
 44984 Industrial accident or illness
 44986 Leave of absence for disability allowance applicant

GOVERNMENT CODE

12945.1-12945.2 California Family Rights Act

12945.6 Parental leave

LABOR CODE

220 Sections inapplicable to public employees
 230 Jury duty; legal actions by domestic violence, sexual assault and stalking victims, right to time off
 230.1 Employers with 25 or more employees; domestic violence, sexual assault and stalking victims, right to time off
 233 Illness of child, parent or spouse
 234 Absence control policy

245-249 Healthy Workplaces, Healthy Families Act of 2014

CODE OF REGULATIONS, TITLE 5

5601 Transfer of accumulated sick leave

UNITED STATES CODE, TITLE 42

2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008

CODE OF FEDERAL REGULATIONS, TITLE 29

825.100-825.702 Family and Medical Leave Act of 1993

1635.1-1635.12 Genetic Information Nondiscrimination Act of 2008

COURT DECISIONS

Veguez v. Governing Board of Long Beach Unified School District, (2005) 127 Cal.App. 4th 406

HESD/HETA COLLECTIVE BARGAINING AGREEMENT:

Article 16, Leaves

Regulation

approved: November 7, 2001

revised: December 15, 2010

revised: October 25, 2017

revised: _____, 2018

HANFORD ELEMENTARY SCHOOL DISTRICT

Hanford, California

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: December 21, 2018

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

☐ Information
☒ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **January 9, 2019**

ITEM: Consider adoption of the following revised Administrative Regulation.

PURPOSE: The following Regulation has been updated to reflect NEW LAW (SB 63) which extends the requirement to grant parental leave to any district that employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed. Regulation also updated to reflect NEW LAW (SB 731) which entitles an employee who is a military veteran or current member of the California National Guard or federal reserve component to 12 days of additional sick leave for the purpose of undergoing medical treatment for a qualifying military service-connected disability, effective on either the date the U.S. Department of Veterans Affairs rates the employee's disability or on the first day the employee begins or returns to employment after active duty, whichever is later.

- AR 4261.1 – Personal Illness/Injury Leave (revised)

FISCAL IMPACT: None.

RECOMMENDATION: Adopt.

Classified Personnel

AR 4261.1(a)

PERSONAL ILLNESS/INJURY LEAVE

Classified employees employed five days a week are entitled to 12 days leave of absence with full pay per fiscal year for personal illness or injury (sick leave). Employees who work less than a full fiscal year or fewer than five days a week (part-time employees) shall be granted sick leave in proportion to the time they work. However, any part-time employee whose work hours are so few to entitle him/her to less than 24 hours of paid sick leave per fiscal year shall be granted sick leave pursuant to Labor Code 246, if he/she is eligible. (Education Code 45191; Labor Code 245-249)

(cf. 4161/4261/4361 – Leaves)

Use of Sick Leave

A classified employee may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of or in the course of employment, or by quarantine which results from contact with other persons having a contagious disease during the employee's performance of his/her duties. (Education Code 45199)

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

2. Pregnancy, childbirth, and recovery (Education Code 45193)

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

3. Personal necessity (Education Code 45207)

(cf. 4161.2/4261.2/4361.2 – Personal Leaves)

4. Medical or dental appointments, in increments of not less than .25 of one hour
5. Industrial accident or illness when leave granted specifically for that purpose has been exhausted or is not available (Education Code 45192)

(cf. 4261.11 – Industrial Accident/Illness Leave)

6. Need of an employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave) (Education Code 45196.1; Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)

7. Need of the employee or his/her family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care (Labor Code 246.5)

PERSONAL ILLNESS/INJURY LEAVE (continued)

- ~~7~~8. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and 230.1(a) for the health, safety, or welfare of the employee, or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking (Labor Code 246.5)

For the purposes specified in items ~~#6-7~~ #7-8, an employee may use, in any year, the amount of sick leave he/she would accrue during six months at his/her current rate of entitlement. (Labor Code 233)

An employee may take leave for personal illness or injury at any time during the year, even if credit for such leave has not yet been accrued. However, a new classified employee shall not be entitled to more than six days of sick leave until he/she has completed six months of active service with the district. (Education Code 45191)

Unused days of sick leave shall be accumulated from year to year without limitation. (Education Code 45191)

An employee shall reimburse the district for any unearned sick leave used as of the date of his/her termination.

The district shall not require newly employed classified employees to waive leave accumulated in a previous district. However, if the employee's previous employment was terminated for cause, the transfer of the accumulated leave shall be made only if approved by the Governing Board. (Education Code 45202)

The Superintendent or designee shall notify any classified employee whose employment with the district is terminated after at least one calendar year for reasons other than for cause that, if he/she accepts employment in another district, county office of education, or community college district within one year of the termination of employment, he/she shall be entitled to request that the district transfer his/her accumulated sick leave to his/her new employer. (Education Code 45202)

Additional Leave for Disabled Military Veterans

In addition to any other entitlement for sick leave with pay, a ~~newly hired~~ classified employee who is a ~~military veteran with~~ former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component shall be entitled to sick leave with pay of up to 12 days for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or higher by the U.S. Department of Veterans Affairs ~~shall be entitled to sick leave with pay of up to 12 days for the purpose of undergoing medical treatment for his/her military service-connected disability~~. An eligible employee employed less than five days per week shall be entitled to such leave in proportion to the time he/she works. (Education Code 45191.5)

PERSONAL ILLNESS/INJURY LEAVE (continued)

~~The amount of leave shall be credited to the employee on the first day of employment and shall remain available for the following 12 months of employment. Leave not used during the 12-month period shall not be carried over and shall be forfeited.~~ The amount of leave shall be credited to the employee either on the date the employee receives confirmation of the submission of his/her disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives his/her disability rating decision, he/she shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 12-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 45191.5)

The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.

Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 45191.5)

Notification of Absence

An employee shall notify the Superintendent or the designated manager or supervisor of his/her need to be absent as soon as such need is known so that the services of a substitute may be secured as necessary. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district. If the duration of absence becomes shorter than estimated, the employee shall notify the district not later than three o'clock in the afternoon of the day preceding the day on which he/she intends to return to work. If the employee fails to notify the district and the failure results in a substitute being secured, the cost of the substitute shall be deducted from the employee's pay.

Continued Absence after Available Sick Leave Is Exhausted/Differential Pay

Each year, each regular classified employee shall be credited with no fewer than 100 working days of paid leave for personal illness or injury, including current year and accumulated days of leave. When the current year and accumulated days at full pay are exhausted, the number of days of absence that represent the difference between 100 days and the employees' current year Sick Leave allowance, subject to the limitation of the collective bargaining agreement, shall be compensated at 50 percent of the employee's regular salary. Any of the 100 days of leave not used during the year in which they are credited shall be forfeited and shall not accumulate from year to year. This paid leave shall be exclusive of any other paid leave, holidays, vacation, or compensatory time to which the employee may be entitled. (Education Code 45196)

PERSONAL ILLNESS/INJURY LEAVE (continued)

Parental Leave

During each school year, a classified employee may use all available sick leave, including accumulated sick leave, for the purpose of parental leave for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. (Education Code 45196.1)

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 45196.1)

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks compensated at 50% of the employee's regular salary. (Education Code 45196.1)

Parental leave taken pursuant to Education Code 45196.1 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 45196.1; Government Code 12945.2, 12945.6)

Extension of Leave

A permanent employee who is absent because of a personal illness or injury and who has exhausted all available sick leave, vacation, compensatory overtime, and any other paid leave shall be so notified, in writing, and offered an opportunity to request additional ~~unpaid~~ leave. The Board may grant the employee additional leave, paid or unpaid leave, for a period not to exceed six months and may renew this leave for two additional six-month periods or for lesser periods. The total additional leave granted shall not exceed 18 months. (Education Code 45195)

(cf. 4216 – Probationary/Permanent Status)

If the employee is still unable to resume his/her duties all available paid and unpaid leaves have been exhausted, the employee shall be placed on a reemployment list for a period of 39 months. If during this time the employee becomes able to resume the duties of his/her position, he/she shall be offered reemployment in the first vacancy in the classification of his/her previous assignment. During the 39 months, the employee's reemployment shall take preference over all other applicants except those laid off for lack of work or lack of funds, in which case the employee shall be ranked according to his/her seniority. (Education Code 45195)

Verification Requirements

PERSONAL ILLNESS/INJURY LEAVE (continued)

After any absence due to illness or injury, the employee shall submit a completed and signed district absence form to his/her immediate supervisor.

The Superintendent or designee may, at any time, require additional written verification by the employee's physician or medical practitioner. Such verification shall be required whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence clearly indicates that an absence is not related to illness or injury or when an employee is absent five consecutive work days or more.

In addition, the Superintendent or designee may require an employee to visit a physician selected by the district, at district expense, in order to receive a report on the medical condition of the employee. The report shall include a statement as to the employee's need for additional leave of absence and a prognosis as to when the employee will be able to return to work. If the report concludes that the employee's condition does not warrant continued absence, the Superintendent or designee may, after giving notice to the employee, deny the request for additional leave.

Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information

Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and shall not be disclosed except in accordance with 29 CFR 1635.9.

Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from his/her physician stating that he/she is able to return to work and stipulating any recommended restrictions or limitations. A determination as to whether work restrictions can be reasonably accommodated shall be made by the district in accordance with Board policy and administrative regulations.

(cf. 4032 - Reasonable Accommodation)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

Short-Term and Substitute Employees

Except for a retired annuitant who is not reinstated to the retirement system, any short-term or substitute employee upon commencement of employment shall be entitled to one hour of paid sick leave for every 30 hours worked. Accrued paid sick days shall carry over to the following year of employment. (Labor Code 246)

A short-term or substitute employee may use accrued sick leave for absences due to: (Labor Code 246.5)

PERSONAL ILLNESS/INJURY LEAVE (continued)

1. His/her own need or the need of a family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care
2. Need of the employee to obtain or seek any relief or medical attention specified in Labor Code 230(c) and 230.1(a) for the health, safety, or welfare of the employee, or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking

(cf. BP 4221 Temporary, Short-Term, Substitute, and Non-Represented Part-Time Employees)

Healthy Workplaces, Healthy Families Act Requirements

No employee, including a short-term or substitute employee, shall be denied the right to use accrued sick days and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249.

To ensure the district's compliance with Labor Code 245-249, the Superintendent or designee shall:

1. At a conspicuous location in each workplace, display a poster on paid sick leave that includes the following information:
 - a. That an employee is entitled to accrue, request, and use paid sick days
 - b. The amount of sick days provided by Labor Code 245-249
 - c. The terms of use of paid sick days
 - d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against him/her
 2. Provide at least 24 hours or three days of paid sick leave (accrued based on time worked) to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request
 3. Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available
- (cf. 4112.9/4212.9/4312.9 - Employee Notifications)*
4. Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

AR 4261.1(g)

PERSONAL ILLNESS/INJURY LEAVE (continued)

Legal Reference:

EDUCATION CODE

45103 Substitute employees

45190 Leaves and vacations

45191 Leaves of absence for illness and injury

[45191.5 Leave for military service connected disability](#)

45193 Leave of absence for pregnancy (re use of sick leave under certain circumstances)

45195 Additional leave for nonindustrial accident or illness; reemployment preference

45196 Salary; deductions during sick leave

[45196.1 Differential pay during parental leave up to 12 weeks after sick leave is exhausted](#)

45202 Transfer of accumulated sick leave and other benefits

[GOVERNMENT CODE](#)[12945.1-12945.2 California Family Rights Act](#)[12945.6 Parental leave](#)

LABOR CODE

230 Jury duty; legal actions by domestic violence, sexual assault and stalking victims, right to time off

230.1 Employers with 25 or more employees' domestic violence, sexual assault and stalking victims, right to time off

233 Illness of child, parent, spouse or domestic partner

245-249 Healthy Workplaces, Healthy Families Act of 2014

[UNITED STATES CODE, TITLE 29](#)[2601-2654 Family and Medical Leave Act of 1993, as amended](#)[UNITED STATES CODE, TITLE 42](#)[2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008](#)[CODE OF FEDERAL REGULATIONS, TITLE 29](#)[825.100-825.702 Family and Medical Leave Act of 1993](#)[1635.1-1635.12 Genetic Information Nondiscrimination Act of 2008](#)

COURT DECISIONS

California School Employees Association v. Colton Joint Unified School District, (2009) 170 Cal.App.4th 957

California School Employees Association v. Tustin Unified School District, (2007) 148 Cal.App.4th 510

ATTORNEY GENERAL OPINIONS

53 Ops.Cal.Atty.Gen. 111 (1970)

Regulation

approved: November 7, 2001

revised: December 15, 2010

revised: August 24, 2016

revised: October 25, 2017

[revised: 2018](#)**HANFORD ELEMENTARY SCHOOL DISTRICT**

Hanford, California

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: December 21, 2018

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

☐ Information
☒ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **January 9, 2019**

ITEM: Consider adoption of the following revised Administrative Regulation.

PURPOSE: The following Regulation for management supervisory and confidential personnel is being updated to align with recent changes in law for certificated and classified employees as outlined in revisions made to AR 4161.1 (certificated personnel) and 4261.1 (classified personnel).

- AR 4361.1 – Personal Illness/Injury Leave (revised)

FISCAL IMPACT: None.

RECOMMENDATION: Adopt.

Management, Supervisory and Confidential Personnel

AR 4361.1 (a)

PERSONAL ILLNESS/INJURY LEAVE**A. Sick Leave Entitlement**

1. Twelve-month management, supervisory, and confidential employees are entitled to 12 days of paid leave per year for personal illness or injury (Sick Leave). Employees working fewer than 12 months or fewer than five days per week shall be granted comparable sick leave in proportion to the time they work.
2. Management and supervisory employees and permanent classified management, supervisory, and confidential personnel may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. Probationary classified management and confidential personnel are limited to six days of sick leave use until the completion of six months of service.

B. Notification of Absence

An employee shall notify the district of his/her need to be absent as soon as such need is known, so that substitute services may be secured. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district.

B.C. Use of Sick Leave

~~Sick Leave may be used for absences from work due to:~~

- ~~1. Temporary inability to work because of illness, accident, pregnancy, miscarriage, childbirth and recover, or quarantine~~
- ~~2. Work related injury or illness when leave granted specifically for that purpose has been exhausted~~

Certificated and Classified employees may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of or in the course of employment; quarantine which results from contact with other persons having a contagious disease during the employee's performance of his/her duties; or temporary inability to perform assigned duties because of illness, accident, or quarantine. (Education Code 44964, 45199)

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

2. Pregnancy, miscarriage, childbirth, and related recovery. (Education Code 44965, 44978, 45193)

(cf. 4161.11 - Industrial Accident/Illness Leave)

PERSONAL ILLNESS/INJURY LEAVE (continued)

3. Personal necessity. (Education Code 45207)

(cf. 4361.2 - Personal Necessity Leaves)

4. Medical and Dental appointments for confidentialia classified staff in not less than increments of .25% of one hour.
5. Industrial accidents or illnesses when leave granted specifically for that purpose has been exhausted or not available. (Education Code 44984, 45192)

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

6. Need of the employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave). (Education Code 44977.5, 45196.1; Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)
- ~~7.~~ Serious illness of the employee's child, parent, or spouse, registered domestic partner or domestic partner's child in an amount not less than the sick leave that would be accrued by the employee during six months at his/her then current rate of entitlement when Family Illness Leave has been exhausted. (Labor Code 233) Need of the employee or his/her family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care. (Labor Code 233, 246.5)
- ~~8.~~ Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and/or 230.1(a) for the health, safety, or welfare of the employee or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking. (Labor Code 233, 246.5)

(cf. 4361.25 - Family Illness Leave)

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

- ~~7~~9. Accumulated sick leave may also be used, within the limits established by Board of Trustees policy and administrative regulations, for donations to a catastrophic sick leave bank.
10. For the purposes specified in items #7-8, an employee may use, in any calendar year, the amount of sick leave he/she would accrue during six months at his/her current rate of entitlement. (Labor Code 233).
- ~~8~~11. A certificated or classified employee may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. (Education Code 44978). However, a new classified employee shall not be entitled to more than six days of sick leave until he/she has completed six months of active service with the district. (Education Code 45191)
- ~~9~~12. An employee shall reimburse the district for any unearned sick leave used as of the date of his/her termination.

PERSONAL ILLNESS/INJURY LEAVE (continued)

~~10~~13. Unused days of sick leave shall be accumulated from year to year without limitation.
(Education Code 44978)

~~11. At the beginning of each school year, employees shall be notified of the amount of sick leave they have accumulated.~~

(cf. 4161.9/4261.9/4361.9 - Catastrophic Sick Leave)

C. Transfer of Sick Leave

1. New employees may transfer in the amount of unused Sick Leave sick leave earned at another California school district, county office of education, or community college district, if the employee left that employment within a year prior to employment by the district.
2. The district shall not require newly classified employees to waive leave accumulated in a previous district. However, if the employee's previous employment was terminated for cause, the transfer of the accumulated leave shall be made only if approved by the Governing Board. (Education Code 45202)
- ~~23.~~ 23. An A certificated employee who leaves the district after at least one year of employment and accepts an employment in another district, county office of education, or community college district may request that the district transfer his/her accumulated sick leave to the new employer. ~~within one year shall have transferred with him/her the total amount of earned and unused Sick Leave.~~
4. The Superintendent or designee shall notify any classified employee whose employment with the district is terminated after at least one calendar year for reasons other than cause that, if he/she accepts employment in another district, county office of education or community college district within one year of the termination of employment, he/she shall be entitled to request that the district within one year of the termination of employment, transfer his/her accumulated sick leave to his/her new employer. (Education Code 45202)

D. Additional Leave for Disabled Military Veterans

1. In addition to any other entitlement for sick leave with pay, ~~a newly hired certificated~~ an employee who is a ~~military veteran with~~ former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component shall be entitled to sick leave with pay of up to 10 days for certificated employees and 12 days for classified employees for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or more (higher) by the U.S. Department of Veterans Affairs shall be entitled to sick leave with pay of up to 10 days for the purpose of undergoing medical treatment for his/her military service-connected disability. An eligible employee employed who works or is employed less than five days per week shall be entitled to such leave in proportion to the time he/she works. (Education Code 44978.2, 45191.5)

PERSONAL ILLNESS/INJURY LEAVE (continued)

2. The amount of leave shall be credited to the employee ~~either on the first day of employment and shall remain available for the following 12 months of employment date the employee receives confirmation of the submission of his/her disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives his/her disability rating decision, he/she shall report that information to the Superintendent or designee. Leave not used during the 12-month period shall not be carried over and shall be forfeited. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 10-day maximum leave for certificated employees and 12-day for classified employees. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance.~~ (Education Code 44978.2, 45191.5)
3. The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.
4. Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 44978.2, 45191.5)

E. **Differential Pay—Leave Continued Absence After Available Sick Leave Is Exhausted/Differential Pay**

1. When an employee has exhausted all current-year and accumulated sick leave and continues to be absent from his/her duties due to illness or accident, the employee shall receive 50% of his/her regular salary for an additional period of up to five calendar months.
2. An employee is entitled to only one five-month period per illness or accident. If the school/fiscal year ends before the five-month period is exhausted, the employee may take only the unused balance of the five-month period in the subsequent school/fiscal year.

F. **Differential Pay for Parental Leave**

~~During each school year, any certificated employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave (baby bonding) pursuant to Government Code 12945.2 shall receive 50% pay for up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. Such~~

~~parental leave shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. Eligibility for parental leave pursuant to Education Code 44977.5 shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)~~

PERSONAL ILLNESS/INJURY LEAVE (continued)

During each school year, a certificated employee may use all available sick leave, including accumulated sick leave, for the purpose of parental leave for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. (Education Code 44977.5, 45196.1)

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks. (Education Code 44977.5)

Parental leave taken pursuant to Education Code 44977.5 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 44977.5; Government Code 12945.2, 12945.6)

During each school year, a classified employee may use all available sick leave, including accumulated sick leave, for the purpose of parental leave for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. (Education Code 45196.1)

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 45196.1)

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks compensated at 50% of the employee's regular salary. (Education Code 45196.1)

Parental leave taken pursuant to Education Code 45196.1 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 45196.1; Government Code 12945.2, 12945.6)

G. Absence Beyond Five-Month Period or 100 Day Extended Sick Leave/Reemployment List

1. When a management, supervisory, or confidential employee has exhausted all paid leaves, vacation, and compensatory time credits and is still unable to return to work, he/she may request additional, unpaid leave. Additional leave is subject to consideration of the needs of the district and requires approval by the Superintendent or designee and the Board.
2. After an employee has exhausted all available paid and unpaid leave and is not medically able to resume his/her duties and cannot be placed in another position, he/she shall be placed on a reemployment list.

PERSONAL ILLNESS/INJURY LEAVE (continued)

- a. If the employee is a certificated employee in probationary status, he/she shall be placed on the reemployment list for 24 months beginning at the expiration of the five-month period;
- b. If the employee is a permanent certificated employee or a probationary or permanent classified employee, the employee shall be placed on the reemployment list for 39 months.
- c. If during this time the employee becomes medically able to resume work, he/she shall be re-employed in a vacant position in the classification of his/her previous employment. The employee's reemployment shall take preference over any other person except former employees who were laid off for lack of work or funds, if any, in which case the employee shall be offered reemployment in accordance with his/her seniority ranking.

H. Verification Requirements

1. After any absence due to illness or injury, the employee shall verify the absence by submitting a completed and signed district absence report form to his/her immediate supervisor.

(cf. 4161/4261/4361 - Absence Reporting and Verification)

2. The district may require written verification by the employee's physician or practitioner for any absence due to illness or injury of five consecutive work days or more.
3. Before returning to work, an employee who has been absent for surgery, hospitalization or extended medical treatment shall submit a letter from his/her physician stating that he/she is able to return to work and stipulating any work restrictions or limitations. The determination whether work restrictions or limitations can be accommodated shall be made by the district in accordance with Board policy and administrative regulations.
4. Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information.
5. Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and shall not be disclosed except in accordance with 29 CFR 1635.9.

(cf. 4032 - Reasonable Accommodation)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

PERSONAL ILLNESS/INJURY LEAVE (continued)

I. Healthy Workplaces, Healthy Families Act Requirements

No employee, ~~including a short-term or substitute employee~~, shall be denied the right to use accrued sick days, and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249.

To ensure the district's compliance with Labor Code 245-249, the Superintendent or designee shall:

1. At a conspicuous location in each workplace, display a poster on paid sick leave that includes the following information:
 - a. That an employee is entitled to accrue, request, and use paid sick days
 - b. The amount of sick days provided by Labor Code 245-249
 - c. The terms of use of paid sick days
 - d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against him/her
2. Provide at least 24 hours or three days of paid sick leave (accrued based on time worked) to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request
3. Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
4. Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

Legal Reference: (see next page)

PERSONAL ILLNESS/INJURY LEAVE (continued)*Legal Reference:***EDUCATION CODE**

44964 *Power to grant leave of absence in case of illness, accident or quarantine*
 44965 *Granting of leaves of absence for pregnancy and childbirth*
 44976 *Transfer of leave rights when school is transferred to another district*
 44977 *Salary deduction during absence from duties*
 44977.5 *Differential pay during parental leave up to 12 weeks after sick leave is exhausted*
 44978 *Provisions for sick leave of certificated employees*
 44978.2 *Leave for military service connected disability*
 44979 *Transfer of accumulated sick leave to another district*
 44980 *Transfer of accumulated sick leave to a county office of education*
 44981 *Leave of absence for personal necessity*
 44983 *Exception to sick leave when district adopts specific rule*
 44986 *Leave of absence for disability allowance applicant*

LABOR CODE

220 *Sections inapplicable to public employees*
 230 *Jury duty; legal actions by domestic violence, sexual assault and stalking victims, right to time off*
 230.1 *Employers with 25 or more employees; domestic violence, sexual assault and stalking victims, right to time off*
 233 *Illness of child, parent, spouse or domestic partner*
 234 *Absence control policy*
 245-249 *Healthy Workplaces, Healthy Families Act of 2014*

CODE OF REGULATIONS, TITLE 5

5601 *Transfer of accumulated sick leave*

UNITED STATES CODE, TITLE 42

2000ff-2000ff-11 *Genetic Information Nondiscrimination Act of 2008*

CODE OF FEDERAL REGULATIONS, TITLE 29

1635.1-1635.12 *Genetic Information Nondiscrimination Act of 2008*

COURT DECISIONS

Veguez v. Governing Board of Long Beach Unified School District, (2005) 127 Cal.App.4th 406

Regulation

approved: March 4, 1992

revised: November 7, 2001

revised: November 30, 2004

revised: August 19, 2009

revised: December 15, 2010

revised: October 25, 2017

revised: _____, 2018

HANFORD ELEMENTARY SCHOOL DISTRICT

Hanford, California

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/19

ITEM: Consider for approval following revised Board Policy and Administrative Regulations for information:

- BP & AR 0420.4 – Charter School Authorization

PURPOSE: The following Board Policy & Administrative Regulation reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Policy is updated to add the requirement that accountability measures in an approved charter include student outcomes aligned with state priorities in the local control and accountability plan. The Administrative Regulation is updated to reflect **NEW LAW (AB 1360)** which provides that a charter petition may include admission preferences, including, but not limited to, priority for siblings of admitted or enrolled students and children of the school's staff and founders, provided that the admission preferences are approved by the district board, are nondiscriminatory, and do not require parent/guardian volunteer hours. Regulation also reflects requirement of AB 1360 that suspension/expulsion procedures included in the charter petition specify how the school will comply with due process requirements.

FISCAL IMPACT: None

RECOMMENDATIONS: Approve

ADM-018

Hanford ESD

Board Policy

Charter School Authorization

BP 0420.4

Philosophy, Goals, Objectives and Comprehensive Plans

The Board of Trustees recognizes that charter schools may assist the district in offering diverse learning opportunities for ~~district~~ students. In considering any petition to establish a charter school within the district, the Board shall give ~~thoughtful~~^{careful} consideration to the potential of the charter school to provide students with a high-quality education that enables them to achieve to their fullest potential.

One or more persons may submit a petition for a start-up charter school to be established within the district. In addition, an existing district school may be converted to a charter school when deemed beneficial by the district and community. (Education Code 47605, 47606, 53300) ~~or when state or federal law requires restructuring of the school because of low performance.~~

The district shall not require any district student to attend the charter school nor shall it require any district employee to work at the charter school. (Education Code 47605)

~~(cf. 0520.2 – Title I Program Improvement Schools)~~

Any petition for a start-up charter school or conversion charter school shall include all components and signatures required by law and shall be submitted to the Board. The Superintendent or designee shall consult with legal counsel, as appropriate, regarding compliance of the charter proposals with legal requirements.

The Superintendent or designee may work with charter school petitioners prior to the formal submission of the petition in order to ensure compliance of the petition with legal requirements. As needed, he/she also may meet with the petitioners to establish workable plans for technical assistance or contracted services which the district may provide to the proposed charter school.

Within 30 days of receiving a petition to establish a charter school, the Board shall hold a public hearing to determine the level of support for the petition by teachers, other employees of the district, and parents/guardians. (Education Code 47605)

(cf. 9320 - Meetings and Notices)

Within 60 days of receiving a petition, or within 90 days with mutual consent of the petitioners and the Board, the Board shall either approve or deny the request to establish the charter school. (Education Code 47605)

The approval or denial of a charter petition shall not be controlled by collective bargaining

agreements nor subject to review or regulation by the Public Employment Relations Board. _
(Education Code 47611.5)

Approval of Petition

The Board shall approve the charter petition if doing so is consistent with sound educational practice. In granting charters, the Board shall give preference to schools best able to provide comprehensive learning experiences for academically low-achieving students according to standards established by the California Department of Education (CDE) under Education Code 54032. (Education Code 47605)

The Board may initially grant a charter for a specified term not to exceed five years. (Education Code 47607)

(cf. 0420.42 - Charter School Renewal)

(cf. 0420.43 - Charter School Revocation)

The Board shall ensure that any approved charter contains adequate processes and measures for holding the school accountable for fulfilling the terms of its charter. ~~These shall include, but~~ are not ~~be~~ limited to, fiscal accountability systems, multiple measures for evaluating the educational program, including student outcomes aligned with state priorities as described in Education Code 52060, and regular reports to the Board.

(cf. 0420.41 - Charter School Oversight)

~~The district shall not require any district student to attend the charter school nor shall it require any district employee to work at the charter school. (Education Code 47605)~~

The Board may approve one or more memoranda of understanding to clarify the financial and operational agreements between the district and the charter school. Any such memorandum of understanding shall be annually reviewed by the Board and charter school governing body and amended as necessary.

It shall be the responsibility of the petitioners to provide written notice of the Board's approval and a copy of the charter to the County Superintendent of Schools, the CDE, and the State Board of Education (SBE). (Education Code 47605)

Denial of Petition

The Board shall deny any petition to authorize the conversion of a private school to a charter school. The Board shall also deny any petition for a charter ~~or~~ that proposes to serve students in a grade level that is not served by the district, unless the petition proposes to serve students in all the grade levels served by the district. (Education Code 47602, 47605; ~~5 CCR 11965~~)

Any other charter petition shall be denied only if the Board makes~~presents~~ written factual findings specific to the petition that one or more of the following conditions exist: (Education

Code 47605)

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required.
4. The petition does not contain an affirmation of each of the conditions described in Education Code 47605(d).
5. The petition does not contain reasonably comprehensive descriptions of the charter provisions in Education Code 47605(b).

6. The petition does not contain a declaration as to whether or not the charter school shall be deemed the exclusive public school employer of the school's employees for purposes of collective bargaining pursuant to Government Code 3540-3549.3.

The Board shall not deny a petition based on the actual or potential costs of serving students with disabilities, nor shall it deny a petition solely because the charter school might enroll ~~disabled~~ students with disabilities who reside outside the special education local plan area in which the district participates. (Education Code 47605.7, 47647)

(cf. 0430 - Comprehensive Local Plan for Special Education)

If the Board denies a petition, the petitioners may choose to submit the petition to the County Board of Education and, if then denied by the County Board, to the SBE. (Education Code 47605)

Legal Reference:

EDUCATION CODE

200 Equal rights and opportunities in state educational institutions

220 Nondiscrimination

17078.52-17078.66 Charter schools facility funding; state bond proceeds

17280-17317 Field Act

17365-17374 Field Act, fitness for occupancy

33126 School Accountability Report Card

41365 Charter school revolving loan fund

42238.51-42238.~~253~~ Funding for charter districts

44237 Criminal record summary

44830.1 Certificated employees, conviction of a violent or serious felony

45122.1 Classified employees, conviction of a violent or serious felony

46201 Instructional minutes
 47600-47616.7 Charter Schools Act of 1992
 47640-47647 Special education funding for charter schools
 47650-47652 Funding of charter schools
[49011 Student fees](#)
 51745-51749.6.3 Independent study
 52052 ~~Accountability; numerically~~~~Numerically~~ significant student ~~subgroup~~~~subgroup,~~
~~definition~~
[52060-52077 Local control and accountability plan](#)
~~53300-53303—Parent Empowerment Act~~
 56026 Special education
 56145-56146 Special education services in charter schools
 CORPORATIONS CODE
 5110-6910 Nonprofit public benefit corporations
 GOVERNMENT CODE
 3540-3549.3 Educational Employment Relations Act
 CODE OF REGULATIONS, TITLE 5
~~4800-4808—Parent Empowerment Act~~
 11700.1-11705 Independent study
 11960-~~11968.5.5~~~~11969~~ Charter schools
 CODE OF REGULATIONS, TITLE 24
~~Part 2401 et seq.~~ California Building Standards Code
 UNITED STATES CODE, TITLE 20
~~6316—Program improvement~~
 7223-7225 Charter schools
 COURT DECISIONS
 Ridgecrest Charter School v. Sierra Sands Unified School District, (2005) 130 Cal.App.4th 986
 ATTORNEY GENERAL OPINIONS
 89 Ops.Cal.Atty.Gen. 166 (2006)
 80 Ops.Cal.Atty.Gen. 52 (1997)
 78 Ops.Cal.Atty.Gen. 297 (1995)

Management Resources:

CSBA PUBLICATIONS

[Charter Schools in Focus, Issue 2: Ensuring Effective Oversight, Governance Brief, October 2017](#)
[Charter Schools in Focus, Issue 1: Managing the Petition Review Process, Governance Brief, November 2016](#)
[Charter Schools and Board Member Responsibilities, Education Insights Legal Update Webcast, March 2016](#)
~~The Role of the Charter School Authorizer, Online Course~~
 Charter Schools: A ~~Guide~~~~Manual~~ for Governance Teams, rev. ~~February 2016~~~~2009~~
 Charter School Facilities and Proposition 39: Legal Implications for School Districts, 2005
 CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
 Sample Copy of a Memorandum of Understanding
[Charter School Authorization: Guidance and Technical Assistance for Prospective Charter](#)

School Authorizers, Webinar 2014

Special Education and Charter Schools: Questions and Answers, September 10, 2002

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Dear Colleague Letter: Guidance Regarding the Oversight of Charter Schools Program and Regulatory, July 2004

The Impact of the New Title I Requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, August 2016
~~on Charter Schools Program, January 2014, July 2004~~

Guidance on the Voluntary Use of Race to Achieve Diversity and Avoid Racial Isolation in Elementary and Secondary Schools, December 2011

Applying Federal Civil Rights Laws to Public Charter Schools: Questions and Answers, May 2000

WEB SITES

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

California Charter Schools Association: <http://www.calcharters.org>

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

National Association of Charter School Authorizers:

<http://www.qualitychartersecharterauthorizers.org>

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

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: April 9, 2014 Hanford, California

revised:

Hanford ESD

Administrative Regulation

Charter School Authorization

AR 0420.4

Philosophy, Goals, Objectives and Comprehensive Plans

Petition Signatures

A petition for the establishment of a start-up charter school must be signed by either of the following: (Education Code 47605)

1. A number of parents/guardians equivalent to at least one-half of the number of students that the charter school estimates will enroll in the school for its first year of operation
2. A number of teachers equivalent to at least one-half of the total number of teachers that the charter school estimates will be employed at the school during its first year of operation

If the charter petition calls for an existing public school to be converted to a charter school, the petition must be signed by at least 50 percent of the permanent status teachers currently employed at the school. (Education Code 47605)

(cf. 4116 - ~~Permanent~~/Probationary/Permanent Status)

In circulating a petition, the petitioners shall include a prominent statement explaining that a parent/guardian's signature means that the parent/guardian is meaningfully interested in having his/her child attend the charter school or, in the case of a teacher's signature, that the teacher is meaningfully interested in teaching at the charter school. The proposed charter shall be attached to the petition. (Education Code 47605)

Advisory Committee

At his/her discretion, the Superintendent or designee may establish a staff advisory committee to evaluate the completeness of a charter petition based on ~~the~~ requirements in Education Code 47605 ~~merits of a proposed educational program~~ and to identify any concerns that should be addressed by the petitioners. ~~The Superintendent or designee shall also consult with legal counsel, as appropriate, regarding compliance of the charter proposals with legal requirements.~~

(cf. 2230 - Representative and Deliberative Groups)

Components of Charter Petition

The charter petition shall include affirmations ~~that~~ the charter school will be nonsectarian in its programs, admission policies, employment practices, and operations; not charge tuition; and not

~~discriminate against a student on the basis of characteristics listed~~~~conditions described~~ in Education Code 220. It shall also contain~~47605(d) as well as~~ reasonably comprehensive descriptions of: (Education Code 47605, 47611.5)

1.- The educational program of the proposed school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become self-motivated, competent, and lifelong learners.

—The petition shall include a description of annual goals for all students and for each numerically significant subgroup of students identified pursuant to Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. —These goals shall be aligned with the state priorities listed in Education Code 52060 that apply to the grade levels served or the nature of the program operated by the charter school. The petition also shall describe specific annual actions to achieve those goals. The petition may identify additional priorities established forby the proposed~~charter~~ school, goals aligned with those priorities, and specific annual actions to achieve those goals.

(cf. 0420.41 - Charter School Oversight)
(cf. 0460 - Local Control and Accountability Plan)

—If the proposed school will serve high school students, the petition shall describe the manner in which the ~~charter~~ school will inform parents/guardians about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements. —Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered transferable, and courses approved by the University of California or the California State University as creditable under the "a-g" admissions criteria may be considered to meet college entrance requirements.

2. The measurable student outcomes identified for use by the charter school. Student outcomes means the extent to which all students of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school's educational program, including outcomes that address increases in student academic achievement both schoolwide and for each numerically significant subgroup of students served by the charter school. The student outcomes shall align with the state priorities identified in Education Code 52060 that apply for the grade levels served or the nature of the program operated by the charter school.

3. The method by which student progress in meeting the identified student outcomes is to be measured. To the extent practicable, the method for measuring student outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card.

(cf. 0510 - School Accountability Report Card)

4. The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parent/guardian involvement.
5. The qualifications to be met by individuals to be employed by the school.
6. The procedures that the school will follow to ensure the health and safety of students and staff, including the requirement that each school employee furnish the school with a criminal record summary as described in Education Code 44237.
7. The means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the district's territorial jurisdiction.
- ~~8. Admission requirements, if applicable.~~
9. The manner in which annual, independent financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the ~~Governing~~ Board's satisfaction.
10. The procedures by which students can be suspended or expelled for disciplinary reasons or otherwise involuntarily removed for any reason, including an explanation of how the charter school will comply with federal and state constitutional procedural and substantive due process requirements as specified in Education Code 47605(b). Such procedures shall also include processes by which the charter school will notify the superintendent of a district and request to be notified by a district about a student when the circumstances specified in Education Code 47605(d) exist.
- ~~10. The procedures by which students can be suspended or expelled.~~
11. The manner by which staff members of the charter school will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security.
12. The public school attendance alternatives for students residing within the district who choose to not attend the charter school.
13. A description of the rights of any district employee upon leaving district employment to work in the charter school and of any rights of return to the district after employment at the charter school.
14. The procedures to be followed by the charter school and the Board to resolve disputes relating to charter provisions.
15. A declaration as to whether or not the charter school shall be deemed the exclusive public school employer of the school's employees for purposes of collective bargaining under

Government Code 3540-3549.3.

16. The procedures to be used if the charter school closes, including, but not limited to: (5 CCR 11962)

- a. Designation of a responsible entity to conduct closure-related activities
- b. Notification to parents/guardians, the Board, the county office of education, the special education local plan area in which the school participates, the retirement systems in which the school's employees participate, and the California Department of Education, providing at least the following information:
 - (1) The effective date of the closure
 - (2) The name(s) and contact information of the person(s) to whom reasonable inquiries may be made regarding the closure
 - (3) The students' districts of residence
 - (4) The manner in which parents/guardians may obtain copies of student records, including specific information on completed courses and credits that meet graduation requirements
- c. Provision of a list of students at each grade level, the classes they have completed, and their districts of residence to the responsible entity designated in accordance with item #16a above
- d. Transfer and maintenance of all student records, all state assessment results, and any special education records to the custody of the responsible entity designated in accordance with item #16a above, except for records and/or assessment results that the charter may require to be transferred to a different entity
- e. Transfer and maintenance of personnel records in accordance with applicable law
- f. Completion of an independent final audit within six months after the closure of the school that includes an accounting of all financial assets and liabilities pursuant to 5 CCR 11962 and an assessment of the disposition of any restricted funds received by or due to the school
- g. Disposal of any net assets remaining after all liabilities of the school have been paid or otherwise addressed pursuant to 5 CCR 11962
- h. Completion and filing of any annual reports required pursuant to Education Code 47604.33
- i. Identification of funding for the activities identified in item #16a-h above

Charter school petitioners shall provide information to the Board regarding the proposed operation and potential effects of the school, including, but not limited to: (Education Code 47605)

1. The facilities to be used by the school, including where the school intends to locate (cf. 7160 - Charter School Facilities)
2. The manner in which administrative services of the school are to be provided
3. Potential civil liability effects, if any, upon the school and district
4. Financial statements that include a proposed first-year operational budget, including start-up costs and cash-flow and financial projections for the first three years of operation

Location of Charter School

Unless otherwise exempted by law, the charter petition shall identify a single charter school that will operate within the geographic boundaries of the district. A charter school may propose to operate at multiple sites within the district as long as each location is identified in the petition. (Education Code 47605, 47605.1)

A charter school that is unable to locate within the district's jurisdictional boundaries may establish one site outside district boundaries but within the county, provided that: (Education Code 47605, 47605.1)

1. The district is notified prior to approval of the petition.
2. The County Superintendent of Schools and Superintendent of Public Instruction are notified before the charter school begins operations.
3. The charter school has attempted to locate a single site or facility to house the entire program but such a facility or site is unavailable in the area in which the school chooses to locate, or the site is needed for temporary use during a construction or expansion project.

A charter school may establish and locate a resource center, meeting space, or other satellite facility in an adjacent county if both of the following conditions are met: (Education Code 47605.1)

1. The facility is used exclusively for the educational support of students who are enrolled in nonclassroom-based independent study of the charter school.
2. The charter school provides its primary educational services in, and a majority of the students it serves are residents of, the county in which the school is authorized.

Regulation HANFORD ELEMENTARY SCHOOL DISTRICT

approved: April 9, 2014 Hanford, California

revised: May 10, 2017

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/18

ITEM: Consider for approval following revised Board Policy for information:

- BP 0500 - Accountability

PURPOSE: The following Board Policy reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

This Board Policy is updated to reflect the new state accountability system (the California School Dashboard), which consists of both state and local indicators to assist districts in identifying strengths and areas in need of improvement in each priority area addressed by the LCAP.

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD

Board Policy

Accountability

BP 0500

Philosophy, Goals, Objectives and Comprehensive Plans

The ~~Governing~~ Board of Trustees recognizes its responsibility to ensure accountability to the public for the performance of the district and each district school.~~schools.~~ The Board shall regularly review the effectiveness of ~~district~~~~the district's~~ programs, personnel, and fiscal operations, with a focus on the ~~capacity to improve~~~~district's effectiveness in improving~~ student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the district's vision and goals set forth in the local control and accountability plan (LCAP).

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 3460 - Financial Reports and Accountability~~and Reports~~)

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6190 - Evaluation of the Instructional Program)

(cf. 9400 - Board Self-Evaluation)

District and school performance shall be annually evaluated based on multiple measures specified in the California Accountability and Continuous Improvement System as reported on the California School Dashboard.

~~Indicators of district progress in improving student achievement shall include, but are not limited to, the state Academic Performance Index (API) and the measures of "adequate yearly progress" (AYP) required under the federal accountability system.~~

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

~~(cf.~~

The district's alternative~~6162.52 – High School Exit Examination)~~

Alternative schools serving high-risk student populations, including continuation high schools, opportunity schools, ~~and~~ community day schools, and nonpublic, nonsectarian schools pursuant

to Education Code 56366, shall be subject to an alternative accountability system established by the Superintendent of Public Instruction. (Education Code 52052, 56366)

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)

The district and each district school shall demonstrate comparable improvement in academic achievement, ~~as measured by the API~~, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth or homeless students. (Education Code 52052)

The Superintendent shall report to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the LCAP, ~~local control and accountability plan (LCAP)~~.

~~(cf. 0460 - Local Control and Accountability Plan)~~
 (cf. 0510 - School Accountability Report Card)
 (cf. 1100 - Communication with the Public)
 (cf. 1112 - Media Relations)
 (cf. 1113 - District and School Web Sites)
 (cf. 1220 - Citizen Advisory Committees)
 (cf. 6020 - Parent Involvement)

Evaluation results may be used as a basis for revising district or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes, determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

(cf. 0400 - Comprehensive Plans)
 (cf. 0420 - School Plans/Site Councils)
 (cf. ~~0520.2 - Title I Program Improvement Schools~~)
 (cf. ~~0520.3 - Title I Program Improvement Districts~~)
 (cf. ~~4141/4241 - Collective Bargaining Agreement~~)

Legal Reference:

EDUCATION CODE

33127-33129 Standards and criteria for fiscal accountability

33400-33407 California Department of Education evaluation of district programs
 44660-44665 Evaluation of certificated employees
 51041 Evaluation of the educational program
 52052-52052.1 Public school performance accountability program~~Academic Performance Index~~
~~52055.57-52055.59 Districts identified or at risk of identification for program improvement~~
 52060-52077 Local control and accountability plan
56366 Nonpublic, nonsectarian schools
60640-60649 California Assessment of Student Performance and Progress
 CODE OF REGULATIONS, TITLE 5
 1068-1074 Alternative schools accountability model, assessments
 15440-~~15464~~15463 Standards and criteria for fiscal accountability
 UNITED STATES CODE, TITLE 20
 6311 Accountability, state plan~~adequate yearly progress~~
 6312 Local educational agency plan
~~6316 School and district improvement~~
 CODE OF FEDERAL REGULATIONS, TITLE 34
 200.~~12~~13-200.24 State accountability system~~20 Adequate yearly progress~~
 200.30-200.48 State and LEA report cards and plans~~53 Program improvement~~

Management Resources:

WEB SITES

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

California Department of Education, Accountability: <http://www.cde.ca.gov/ta/ac>

California School Dashboard: <http://www.caschooldashboard.org>

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

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: April 27, 2016 Hanford, California

revised: May 11, 2016

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/18

ITEM: Consider for approval the following revised Board Policy & Administrative Regulation for information:

- BP & AR 1113 – District and School Websites

PURPOSE: The following Board Policy & Administrative Regulation reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Policy is updated to (1) clarify the district's responsibility to make district and school web sites accessible to individuals with disabilities; (2) reflect laws prohibiting web site operators from using web site information to amass a profile about a student, engage in targeted advertising to students, or sell or disclose a student's information, including **NEW LAW (AB 2799, 2016)** which prohibits such activities for web sites used primarily for preschool and prekindergarten purposes; and (3) clarify options related to posting student photographs on district and school web sites together with their names. The Administrative Regulation updated to (1) add section on "Design Standards," including standards for web site accessibility to individuals with disabilities; (2) reflect **NEW LAW (AB 2257, 2016)** which requires posting a prominent, direct link to the current board meeting agenda or to an integrated agenda management platform, effective January 1, 2019; and (3) clarify requirements related to posting copyrighted material.

FISCAL IMPACT: None

RECOMMENDATIONS: Approve

ADM-018

8/04

Hanford ESD

Board Policy

District And School Web Sites

BP 1113

Community Relations

To enhance communication with students, parents/guardians, staff, and community members, the Board of Trustees encourages the Superintendent or designee to develop and maintain district and school web sites. The use of district and school web sites shall support the district's vision and goals and shall be coordinated with other district communications strategies.

(cf. 0000 - Vision)

(cf. 0440 - District Technology Plan)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 1114 - District-Sponsored Social Media)

(cf. 6020 - Parent Involvement)

Design Standards

The Superintendent or designee shall establish design standards for district and school web sites in order to maintain a consistent identity, professional appearance, and ease of use.

The district's design standards shall address the accessibility of district and school-sponsored web sites to individuals with disabilities, including compatibility with commonly used assistive technologies.

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

Web Site~~Guidelines for~~ Content

The Superintendent or designee shall develop content guidelines for district and school web sites and ~~shall~~ assign staff to review and approve content prior to posting.

Board policy pertaining to advertising in district and school publications, as specified in BP 1325 - Advertising and Promotion, shall also apply to advertising on district and school web sites.

(cf. 1325 - Advertising and Promotion)

Privacy Rights

The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on district and

school web sites.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

Telephone numbers and home and email addresses of students and/or their parents/guardians shall not be published on district or school web sites.

(cf. 5125.1 - Release of Directory Information)

Photographs of individual students shall not be published on district or school web sites accompanied by the student's name~~Because of the wide accessibility of the Internet and potential risk to students, photographs of individual students shall not be published with their names~~ or other personally identifiable information without the prior written consent of the student's parent/guardian.

If students' names are not included, photographs of individual students or~~Photographs of~~ groups of students, such as at a school event, may be published on school or district web sites~~provided that students' names are not included.~~

Employees'~~Staff members'~~ home addresses, personal or telephone numbers, and personal email addresses shall not be posted on district or school web sites.

The home address or telephone number of any elected or appointed official including, but not limited to, a Board member or public safety official, shall not be posted on district or school web sites without the prior written permission of that individual. (Government Code 3307.5, 6254.21, 6254.24)

No public safety official shall be required to consent to the posting on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation, or harm to the officer or his/her family. (Government Code 3307.5)

(cf. 3515.3 - District Police/Security Department)

Legal Reference:

EDUCATION CODE

35182.5 Contracts for advertising

35258 Internet access to school accountability report cards

48907 Exercise of free expression; rules and regulations

48950 Speech and other communication

49061 Definitions, directory information

49073 Release of directory information

60048 Commercial brand names, contracts or logos

BUSINESS AND PROFESSIONS CODE

22580-22582 Digital privacy

22584-22585 Student Online Personal Information Protection Act

22586 Preschool and prekindergarten privacy

GOVERNMENT CODE

3307.5 Publishing identity of public safety officers

6254.21 Publishing addresses and telephone numbers of officials

6254.24 Definition of public safety official

11135 Nondiscrimination; accessibility to state web sites

PENAL CODE

14029.5 Prohibition against publishing personal information of person in witness protection program

UNITED STATES CODE, TITLE 17

101-~~122~~ **Subject matter and scope of**~~101-Federal~~ copyright ~~law~~

504 Penalties for copyright infringement

UNITED STATES CODE, TITLE 20

1232g Federal Family Educational Rights and Privacy Act

UNITED STATES CODE, TITLE 29

705 Definitions; Vocational Rehabilitation Act

794 Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 16

312.1-312.12 Children's Online Privacy

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

104.1-104.61 Nondiscrimination on the basis of disability

COURT DECISIONS

City of San Jose v. Superior Court, (2017) 2 Cal.5th 608

Aaris v. Las Virgenes Unified School District, (1998) 64 Cal.App.4th 1112

Management Resources:

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

Dear Colleague Letter, May 26, 2011

Joint Dear Colleague Letter: Electronic Book Readers, June 2010

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

CSBA: http://www.csba.org

California Department of Education, Web Accessibility Standards:

http://www.cde.ca.gov/re/di/ws/webaccessstds.asp

California School Public Relations Association: http://www.calspra.org

U.S. Department of Education, Office for Civil Rights:

<http://www2.ed.gov/about/offices/list/ocr>

U.S. Department of Justice, Americans with Disabilities Act: <http://www.ada.gov>

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: May 16, 2001 Hanford, California

revised: October 9, 2013

revised:

Hanford ESD

Administrative Regulation

District And School Web Sites

AR 1113
Community Relations

Design Standards

The Superintendent or designee shall develop design standards for district and school web sites that include, but are not limited to, guidelines to ensure the clear organization of the material, readability of the font type and size, and simplicity of the navigation structure linking the content on the web site. Such standards shall take into consideration the ease of use on a wide range of devices.

In accordance with the requirements of the Americans with Disabilities Act and Section 504 of the federal Rehabilitation Act of 1973, district and school web sites shall contain features that ensure accessibility for individuals with disabilities, which may include, but are not limited to, captions for videos and multimedia presentations, text alternatives to images, provision of sufficient time to use the content, avoidance of flashing images, adequate contrast in visual presentations, and/or other features that meet applicable standards for web site accessibility. The Superintendent or designee shall regularly review district and school web sites and modify them as needed to ensure legal compliance with accessibility standards.

Guidelines for Content

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

Web Site Content

As applicable, district and school web sites shall provide current information regarding the district's mission and goals, district/school programs, activities, and operations, district/. Such information shall be appropriate for both internal and external audiences and may include district mission and goals, district or school news, agendas and minutes of Governing Board of Trustees meetings, School Accountability Report Cards, school calendars, and links to educational resources.

(cf. 0440 - District Technology Plan)

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

(cf. 9322 - Agenda/Meeting Materials ~~1112 - Media Relations~~)

~~(cf. 6020 - Parent Involvement)~~

With approval of the principal, individual teachers may create web pages linked to the district or

school web site to provide information pertaining to class assignments, expectations, and activities.

Student work may be published on district or school web sites provided that both the student and his/her parent/guardian provide written permission or the work is part of an existing publication such as a school newspaper.

Any copyrighted material to be posted on a district or school web site shall be submitted to the Superintendent or designee together with the permission of the copyright owner to reprint the material. Any copyrighted material submitted without the copyright owner's permission shall only be posted on a district or school web site if the Superintendent or designee determines that the material is in the public domain or that the intended use meets the criteria for fair use or another exception pursuant to 17 USC 107-122. When materials are posted on district and school web sites, the web site shall include a notice crediting the copyright owner and, as necessary, shall note that original producer of the material and noting how and when permission to reprint the material was granted.

(cf. 4132/4232/4332 - Publication or Creation of Materials)
(cf. 6162.6 - Use of Copyrighted Materials)

Whenever a district or school web site includes links to external web sites, it shall include a disclaimer that the district is not responsible for the content of external web sites.

Roles and Responsibilities

Any employee assigned as a district or school webmaster shall be responsible for the uploading of material to the web site(s) upon approval of the Superintendent or designee. He/she shall review district and school web sites to ensure consistency of the material with district standards, regularly check links for accuracy and appropriateness, keep the web server free of outdated or unused files, and provide technical assistance as needed.

The Superintendent or designee may assign additional staff members to conduct an editorial review of all materials submitted for publication on district or school web sites and to make corrections as needed in spelling, grammar, or accuracy of content.

The Superintendent or designee shall provide staff development opportunities related to district content guidelines, design standards, and accessibility laws and standards to district communications and technology staff, district and school webmasters, and/or other appropriate staff.

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

Security

The Superintendent or designee shall establish security procedures for the district's computer network to prevent unauthorized access and changes to district and school web sites. To the extent possible, the host computer(s) shall be in a lockable room with restricted access.

Regulation HANFORD ELEMENTARY SCHOOL DISTRICT

approved: May 16, 2001 Hanford, California

revised: October 9, 2013

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/19

ITEM: Consider for approval the following revised Board Policy for information:

- BP 1325 – Advertising and Promotion

PURPOSE: The following Board Policy reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Policy is updated to reflect **NEW LAW (AB 841)** which prohibits advertising of foods or beverages during the school day, including participation in a corporate incentive program that rewards students with free or discounted foods or beverages, unless the food or beverage complies with nutritional standards. Policy also clarifies court decisions regarding advertisements containing religious viewpoints.

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD

Board Policy

Advertising And Promotion

BP 1325

Community Relations

The ~~Governing~~ Board of Trustees establishes this policy to ensure effective and consistent standards for advertisements and promotions by nonschool groups in school-sponsored publications, on district and school web sites and social media, and on school facilities and grounds. Student speech shall be regulated in accordance with BP/AR 5145.2 - Freedom of Speech/Expression.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 1330 - Use of School Facilities)

Distribution of Noncommercial Materials

~~The Board of Trustees~~(cf. 5145.2 - Freedom of Speech/Expression)

(cf. 6145.5 - Student Organizations and Equal Access)

Limited Public Forum

The Board desires to promote positive relationships between ~~district~~the schools and the community in order to enhance organizations. Just as community partnerships, organizations can build support, and involvement in for the schools, the schools. The Superintendent or designee may, consistent with the criteria established in this policy, approve:

1. Distribution of noncommercial materials that publicize can cooperate with these groups under certain circumstances by publicizing services, special events, and public meetings, or other gatherings of interest to students and parents/guardians.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 6162.8 - Research)

2. Distribution of promotional materials of a commercial nature to students or parents/guardians

(cf. 1700 - Relations Between Private Industry and the Schools)

3. Products and The Superintendent or designee may approve the distribution to students of materials prepared by organizations which are school sponsored or school related. Materials

~~approved for distribution shall further the district's intended purpose, directly benefit the students, support the basic educational mission of the district or be of intrinsic value to the students. Materials shall not promote any particular religious or political interest except as specified below.~~

~~The Superintendent or designee may selectively approve or disapprove distribution of materials donated by commercial enterprises for educational use, including those that bear the name and/or logo of the donor, as long as they do not unduly promote the donor or any commercial activity or product~~

~~(cf. 3290 - Gifts, Grants and Bequests)~~

~~(cf. 6161.11 - Supplementary Instructional Materials)~~

~~Prior to the distribution, posting, or publishing of any nonschool group's promotional materials or advertisement, the Superintendent, principal, or designee shall review the copy based on developed criteria, but may not disapprove materials or advertisement based on the criteria listed below. He/she may not disapprove materials or advertisement in an arbitrary or capricious manner or in a way that discriminates against a particular viewpoint on a subject that is would otherwise be allowed by Board policy.~~

All materials to be distributed shall bear the name and contact information of the sponsoring entity.

~~As necessary, the Superintendent, principal, or designee shall require a disclaimer on any nonschool group's The use of promotional materials to be distributed, posted, or published, stating that the distribution, posting, or publishing of the materials or advertisements does not imply district endorsement of the group's activities, any identified products, or services. District- and school-sponsored publications shall Schools are encouraged to include a disclaimer in school publications and yearbooks stating that the district or school does not endorse any advertised products or services.~~

Criteria for Approval

The Superintendent, principal, or designee Distribution of Political Materials

~~The schools shall not accept for distribution, or allow on school property, any materials or advertisements that:~~

- ~~1. Are lewd, obscene, libelous, or slanderous~~
- ~~2. Incite students distribute campaign materials pertaining to commit unlawful acts, violate school rules, or disrupt the orderly operation of the schools~~
- ~~3. Promote any particular political interest, a candidate, party, or ballot measure, unless the. Campaign materials shall not be distributed on district property at any time other than at a forum in which candidates or advocates from all sides are provided the opportunity to present presenting~~

their views to the students during school hours; or during events scheduled pursuant to the Civic Center Act-

(cf. 1160 - Political Processes)

~~(cf. 1330 - Use of School Facilities)~~

(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)

~~Distribution of Commercial Materials/Advertising~~

~~School-sponsored publications, announcements and other school communications may accept paid advertising except for that prohibited by law and administrative regulation. The Superintendent or designee may prohibit advertisements which are inconsistent with school objectives and do not reasonably relate to the educational purpose of school-sponsored publications. In addition, the Superintendent or designee may allow the distribution of promotional material of a commercial nature within the parameters of law and administrative regulation but also may prohibit the distribution of materials which lack educational value or are not related directly to the school program.~~

~~Advertising copy may be solicited and prepared only to the extent that this process furthers the educational well-being of the students involved. Excessive solicitation of the same sources shall be avoided.~~

~~Distribution of advertisements for products to be sold to staff members/students/parents/guardians for personal monetary gain either by an agent or a commercial company is prohibited.~~

~~Students shall not be exploited to raise money, and time spent securing ads shall not infringe upon the school program.~~

~~(cf. 5145.2 - Freedom of Speech/Expression: Publications Code)~~

~~(cf. 6145.3 - Publications)~~

~~Students shall not be required to view commercials during instructional time. Advertisements may be studied, however, as part of the consumer education curriculum.~~

~~Products and materials donated by commercial enterprises may be used in the classroom as long as they serve an educational purpose and do not unduly promote any commercial activity or products. Such materials may bear the name or logo of the donor. The use of such materials does not imply district endorsement of any identified commercial products or services.~~

~~(cf. 1700 - Relations between Private Industry and the Schools)~~

~~(cf. =~~

4. Contain prayer or proselytizing language

5. Position the district on any side of a controversial issue

(cf. 6144 - Controversial Issues)

6. Discriminate against, attack, or denigrate any group on account of any unlawful consideration

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

7. Promote the use or sale of materials or services that are illegal or inconsistent with school objectives, including, but not limited to, materials or advertisements for tobacco, intoxicants, and movies or products unsuitable for children

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

8. Promote during the school day any food or beverage that does not comply with state nutritional standards pursuant to Education Code 49430-49434, including a corporate incentive program that offers free or discounted foods or beverages that do not meet nutritional standards as rewards for students who reach certain academic goals. This prohibition does not include advertising on clothing with brand images worn on school grounds, advertising contained in product packaging, or advertising of infrequent school fundraising events involving food or beverages that do not meet the nutritional standards. (Education Code 49431.9)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 5030 - Student Wellness)

9. Solicit funds or services for an organization, with the exception of solicitations authorized in Board policy

(cf. 1321 - Solicitation of Funds from and by Students)

10. Distribute unsolicited merchandise for which an ensuing payment is requested

The Superintendent or designee may also consider the educational value of the materials or advertisements, the age or maturity of the students in the intended audience, and whether the materials or advertisements support the basic educational mission of the district, directly benefit the students, or are of intrinsic value to the students or their parents/guardians.

(cf. 0000 - Vision)

Schools may establish additional criteria pertaining to the content of advertisements in school publications and yearbooks, as deemed appropriate by the Superintendent or designee in accordance with law and Board policy.

~~3290 - Gifts, Grants and Bequests)~~

~~(cf. 6161.11 - Supplementary Instructional Materials)~~

Legal Reference:

EDUCATION CODE

7050-7058 Political activities of school officers and employees

35160 Authority of governing boards

35160.1 Broad authority of school districts

35172 Promotional activities

38130-~~38139~~~~38138~~ Civic Center Act~~49430-49434~~ [The Pupil Nutrition, Health, and Achievement Act of 2001, especially:](#)~~49431.9~~ [Advertisement of non-nutritious foods](#)~~48907—Student exercise of free expression~~

BUSINESS AND PROFESSIONS CODE

25664 Advertisements encouraging minors to drink

[CALIFORNIA CONSTITUTION](#)[Article 1, Section 2 Free speech rights](#)

U.S. CONSTITUTION

Amendment 1, -Freedom of speech and expression

[UNITED STATES CODE, TITLE 42](#)[1751-1769j School Lunch Program](#)[1773 School Breakfast Program](#)

COURT CASES

[Hills v. Scottsdale Unified School District, \(2003\) 329 F.3d 1044](#)

DiLoreto v. Downey Unified School District, (1999) 196 F.3d 958

Yeo v. Town of Lexington, (1997) [131 F.3d 241](#)~~U.S. First Circuit Court of Appeals, No. 96-1623~~

Henry v. School Board of Colorado Springs, (D.Col. 1991) 760 F.Supp. 856

Bright v. Los Angeles Unified School District, (1976) ~~134 Cal. Rptr. 639, 556 P.2d 1090~~, 18 Cal. 3d ~~450~~~~350~~

Lehman v. Shaker Heights, (1974) 418 U.S. 298

[Management Resources:](#)[WEB SITES](#)[CSBA: http://www.csba.org](http://www.csba.org)

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: February 3, 1999 Hanford, California

revised: May 16, 2001

revised: October 19, 2011

[revised:](#)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/19

ITEM: Consider for approval following revised Board Policy:

- BP 2140 – Evaluation of the Superintendent

PURPOSE: The following Board Policy reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Policy is updated to provide that the responsibility for determining the criteria, schedule, method(s), and instrument(s) for superintendent evaluation rests with the board, although input may be sought from the superintendent. Updated policy clarifies that, although the evaluation may be discussed in closed session, the law does not permit action on any proposed change in compensation during closed session, with limited exceptions. Policy also reflects court decision holding that personal performance goals are not subject to disclosure to the public unless they are specifically stated in the employment contract.

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD

Board Policy

Evaluation Of The Superintendent

BP 2140

Administration

The Governing Board recognizes its responsibility to establish an evaluation system that enables a fair assessment of the Superintendent's effectiveness in leading the district toward established goals, serves to support his/her continued growth in leadership and management skills, and provides a basis for Board decisions regarding contract extension and compensation. The Board Trustees shall annually conduct a formal evaluation of the Superintendent's performance and may provide additional opportunities throughout in order to assess his/her effectiveness in leading the year to review the Superintendent's progress district toward meeting established goals. ~~The Board and Superintendent shall establish an appropriate schedule for the annual evaluation process.~~

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0500 - Accountability)

(cf. 2121 - Superintendent's Contract)

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

The Board shall determine, with the Superintendent's input, the criteria, schedule, method(s), and instrument(s) to be used for the Superintendent's evaluation. Evaluation criteria shall include, but are not limited to, be based on district goals and success indicators; educational, management- ~~agreed upon by the Board and Superintendent prior to the evaluation. The evaluation shall provide commendations in areas of strength, provide recommendations for improving effectiveness, and community leadership skills; and the Superintendent's professional relationship with the Board serve as a basis for making decisions about salary increases and/or contract extension.~~

~~(cf. 2110)~~ (cf. 2122 - Superintendent Responsibilities and Duties)

~~The Board~~ (cf. 2111 - Superintendent Governance Standards)

~~and Superintendent shall annually consider what evaluation method(s) will best serve the district and agree on the specific written instrument to be used.~~

Prior to the evaluation, the Superintendent shall ~~provide~~ be responsible for preparing and distributing to the Board for its review a report of progress toward district goals, the Superintendent's self-appraisal of accomplishments and performance, and a ~~statement~~ review of

~~actions~~~~action~~ taken to address any Board recommendations from the previous evaluation. ~~The Board shall also review the Superintendent's current contract for any relevant Board policies.~~

Each Board ~~member~~~~Member~~ shall independently evaluate the Superintendent's performance based upon the evaluation criteria, after which the ~~—The Board shall produce a single document that integrates~~~~President shall determine who will summarize and combine~~ the individual evaluations and represents the ~~to create a consensus~~ of the Board.

(cf. 9121 - President)

~~document and how that consensus document will be formatted.~~ The evaluation shall provide ~~commendations in areas of strength and achievement and recommendations~~~~be a composite of individual Board members' opinions, but there shall be only one final evaluation representing the Board's collective judgment.~~ This final evaluation shall be provided to the Superintendent for improving effectiveness in any areas of need, concern, or unsatisfactory performance~~his/her response.~~

The Board shall meet in closed session with the Superintendent to discuss the evaluation.
(Government Code 54957)

(cf. 9321 - Closed Session Purposes and Agendas)

(cf. 9321.1 - Closed Session Actions and Reports)

At this meeting, the

~~The~~ Superintendent shall have an opportunity to ask questions, respond verbally and in writing to the evaluation, and present additional information regarding~~evidence of~~ his/her performance or district progress.

The discussion shall include the establishment of performance goals for the next year and may identify professional development opportunities for the Superintendent and/or the entire governance team to address areas of concern, strengthen the relationship between the Superintendent and Board, or enhance the Superintendent's knowledge of current educational issues and leadership and management skills.

(cf. 9240 - Board Training)

~~(-President~~cf. 9400 - Board Self-Evaluation)

After the Board and Superintendent have discussed the evaluation, the Board president and Superintendent shall sign the ~~—evaluation— as evidence that the evaluation~~ and it has been discussed. ~~The Superintendent shall be placed~~~~place the evaluation in the~~ Superintendent's~~his/her~~ personnel file. The evaluation, including personal performance goals, shall be confidential to the extent permitted by law.

(cf. ~~4112.6/4212.6/4312.6~~ - Personnel Files)

~~After each evaluation has been completed, the Board shall meet in open session to give the Board and Superintendent an opportunity to jointly identify performance goals for the next year.(cf. 9400 – Board Self Evaluation)~~

Legal Reference:

GOVERNMENT CODE

6254.8 Public Records Act; employment contracts

54957 Closed session, personnel matters

COURT DECISIONS

Versaci v. Superior Court, (2005) 127 Cal.App.4th 805

Duval v. Board of Trustees, (2001) 93 Cal.App.4th 902

Management Resources:

~~CSBA PUBLICATIONS~~

~~Maximizing School Board Governance: Superintendent Evaluation, 2004~~

WEB SITES

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

Association of California School Administrators: <http://www.acsa.org>

CSBA, Single District Governance Services: <http://www.csba.org/sds>

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: February 17, 1999 Hanford, California

revised: September 19, 2001

revised: February 9, 2005

revised: _____

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/19

ITEM: Consider for approval the revised Board Bylaw:

- BB 9121 - President

PURPOSE: The following Board Bylaw reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Bylaw is updated to reorganize and revise the duties of the board president for consistency and to add an optional component on providing training for the president to enhance his/her leadership skills.

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD

Board Bylaw

President

BB 9121

Board Bylaws

The Governing Board ~~of Trustees~~ shall elect a president from among its members to provide leadership on behalf of the governance team ~~Board~~ and the educational community it serves.—

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

(cf. 9100 - Organization)—

To ensure that Board meetings are conducted in an efficient, transparent, and orderly manner,
~~the~~The president shall preside at all Board meetings.

He/she shall:

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session Purposes and Agendas)

1. Call the meeting to order at the appointed time and preside over the meeting
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's bylaws related ~~policies relating~~ to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
5. Facilitate the Board's effective deliberation, ensuring that each Board member has an opportunity to participate in the deliberation and that the discussion remains focused
6. Explain what the effect of a motion would be if it is not clear to every member
7. Restrict discussion to the question when a motion is before the Board
8. Rule on issues of parliamentary procedure
9. Put motions to a vote, and ~~state~~ clearly state the results of the vote
10. Be responsible for the orderly conduct of all Board meetings

(cf. 9323 - Meeting Conduct)

The president shall have ~~all the same~~ rights ~~as other members of any member~~ of the Board, including the right to ~~move, second, discuss, and~~ vote on all ~~matters~~questions before the Board.

The ~~president~~Board President shall ~~also~~ perform other duties in accordance with law and Board policy including, but not limited to:-

1. Signing—~~Sign~~ all instruments, acts, ~~and orders, and resolutions~~ necessary to comply with legal~~carry out state~~ requirements and carry out the will of the Board
2. Working—~~Consult~~ with the Superintendent or designee on the preparation of the Board's agendas
3. Work with the Superintendent to ensure that Board members have necessary materials and information
4. Subject to Board approval, appointing~~4. Appoint and dissolving~~disband all committees,—~~subject to Board approval~~

(cf. 9130 - Board Committees)

5. Call such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law

6. Represent the district as governance spokesperson, in conjunction with the Superintendent

(cf. 1112 - Media Relations)

7. Leading the Board's advocacy efforts to build support within the local community and at the state and national levels

The president may participate in the California School Boards Association's Board President's Workshop and other professional development opportunities to enhance his/her leadership skills.

(cf. 9240 - Board Training)

When the president resigns or is absent~~disabled~~, the vice president shall perform the president's duties. —When both the president and vice president are absent—~~or disabled~~, the clerk shall perform the president's duties.

(cf. 9123 - Clerk)

Legal Reference:

EDUCATION CODE

35022 President of the board

35143 Annual organizational meetings; dates and notice

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

Call to Order: A Blueprint for Great Board Meetings, 2015

Board Presidents' Handbook, revised 2002

CSBA Professional Governance Standards, 2000

~~Maximizing School Board Leadership: Boardsmanship, 1996~~

WEB SITES

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

Bylaw HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: December 15, 1993 Hanford, California

revised: September 19, 2001

revised: October 15, 2003

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/19

ITEM: Consider for approval the following Board Bylaw:

- BB 9220 – Board of Trustees Elections

PURPOSE: The following Board Bylaw reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Bylaw is updated to reflect NEW LAW (SB 415, 2015) which, effective January 1, 2018, requires a district to move the date of its board election to be concurrent with statewide elections. The Board Bylaw also reflects NEW LAWS which require public hearings before and after drawing maps of proposed trustee areas (AB 350, 2016).

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD

Board Bylaw

Board Of Trustees Elections

BB 9220

Board Bylaws

Board Member Qualifications

Any person is eligible to be a member of the Board of Trustees without further qualifications, if he/she is 18 years of age or older, a citizen of California, a resident of the school district, 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~~ be a Board member except when he/she has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

A district employee elected to the Board shall resign his/her employment before being sworn in or shall have his/her employment automatically terminated upon being sworn into office. (Education Code 35107)

(cf. 9224 - Oath of Affirmation)

(cf. 9270 - Conflict of Interest)

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. 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.

(cf. 9230 - Orientation)

(cf. 9240 - Board Training)

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. ~~Board election procedures shall be conducted~~ in accordance with Elections Code 1302 ~~state and federal law~~.

(cf. 9110 - Terms of Office)

Elections Process and Procedures

Election by trustee area Electing Board Members

The district is divided into trustee areas and each trustee area shall be represented by a Board member who resides in and is elected by voters residing within that trustee area. Trustee areas shall be balanced by population as required by state and federal law.

Prior to March 1 following the year in which the results of each decennial federal census are released, the Board shall adjust the boundaries of the district's trustee areas based on population figures as validated by the Population Research Unit of the Department of Finance. (Education Code 5019.5)

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.

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.

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

(cf. 9005 - Governance Standards)

Statement of Qualifications

On the 125th day prior to the day fixed for the general district election, the Board secretary or his/her 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

(cf. 9223 - Filling Vacancies)

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)

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~~~~Before each election, the Board shall establish whether a potential tie makes it impossible to be resolved by lot or with a runoff election. (Education Code 5016)~~
determine~~After an election for which of two or more candidates the Board has been~~
elected~~decided to the Board resolve a tie by lot,~~ 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)

If the Board has decided to resolve a tie with a runoff election, the Board shall schedule the runoff election in accordance with law. ~~-(Education Code 5016)~~

Legal Reference:

EDUCATION CODE

~~1000—Composition, and trustee area, county board of education~~

1006 Qualifications for holding office, county board of education

5000-5033 Elections

5220-5231 Elections

5300-5304 General provisions (conduct of elections)

5320-5329 Order and call of elections

5340-5345 Consolidation of elections

5360-5363 Election notice

5380 Compensation (of election officer)

5390 Qualifications of voters

5420-5426 Cost of elections

5440-5442 Miscellaneous provisions

7054 Use of district property

35107 Eligibility; school district employees

35177 Campaign expenditures or contributions

35239 Compensation of governing board member of districts with less than 70 ADA

ELECTIONS CODE

20 Public office eligibility

1302 Local elections, school district election

2201 Grounds for cancellation

4000-~~4008~~~~4004~~ Elections conducted wholly by mail

10010 District boundaries

10400-10418 Consolidation of elections

10509 Notice of election by secretary

10600-10604 School district elections

13307 Candidate's statement

13308 Candidate's statement contents

13309 Candidate's statement, indigence

14025-14032 California Voting Rights Act

14050-14057 California Voter Participation Rights Act

20440 Code of Fair Campaign Practices

GOVERNMENT CODE

1021 Conviction of crime

1097 Illegal participation in public contract

12940 Nondiscrimination, Fair Employment and Housing Act

81000-91014 Political Reform Act

PENAL CODE

68 Bribes

74 Acceptance of gratuity

424 Embezzlement and falsification of accounts by public officers

661 Removal for neglect or violation of official duty

CALIFORNIA CONSTITUTION

Article 2, Section 2 Voters, qualifications

Article 7, Section 7 Conflicting offices

Article 7, Section 8 Disqualification from office

UNITED STATES CODE, TITLE 5242

10301-10508~~1973-1973aa-6~~ Voting Rights Act

COURT DECISIONS

Rey v. Madera Unified School District, (2012) 203~~138~~ Cal. App. 4th 1223~~Rptr. 3d 192~~

Randall v. Sorrell, (2006) 126 S.Ct. 2479

Sanchez v. City of Modesto, (2006) 145~~51~~ Cal. App. 4th 660~~Rptr. 3d 821~~

Dusch v. Davis, (1967) 387 U.S. 112

ATTORNEY GENERAL OPINIONS

85 Ops.Cal.Atty.Gen. 49 (2002)

83 Ops.Cal.Atty.Gen. 181 (2000)

81 Ops.Cal.Atty.Gen. 94~~98~~ (1998)

69 Ops.Cal.Atty.Gen. 290 (1986)

Management Resources:

CALIFORNIA SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Legal Alert on the Impact of Senate Bill No. 415 on School Board Elections, January 2017

WEB SITES

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

California Secretary of State's Office: <http://www.sosss.ca.gov>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute for Local Self Government: <http://www.ca-ilg.org>

Bylaw HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: September 19, 2001 Hanford, California

revised: October 9, 2013

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/13/18

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/19

ITEM: Consider for approval the revised Board Bylaw:

- BB 9230 - Orientation

PURPOSE: The following Board Bylaw reflects changes (see underlined and strikeouts) that are necessary to align with current practices and procedures as well as recommendations by CSBA due to State and Federal law mandates and Education Code changes.

The Board Bylaw is updated to delete section on "Board Candidate Orientation" and move that material to BB 9220 - Governing Board Elections. Bylaw also clarifies orientation for new and first-term board members.

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD

Board Bylaw

Orientation

BB 9230

Board Bylaws

The Governing Board recognizes the importance of providing all newly elected or appointed Board members with support and information to assist them in becoming effective members of the Board. Incoming Board members shall be provided an orientation designed to build their knowledge of the district and an understanding of the responsibilities of their position. Such orientation may include the provision of information, support, and/or training related to Board functions, policies, protocols, and standards of conduct.

(cf. 9000 - Role of the Board)~~Board Candidate Orientation~~

~~The Board of Trustees desires to provide Board candidates with orientation that will enable them to understand the responsibilities of Board membership. The Superintendent or designee shall provide all candidates with general information about school programs, district operations, and Board responsibilities.~~

~~(cf. 9200 - Members)~~

(cf. 9220 - Governing Board Elections)

(cf. 9223 - Filling Vacancies)

(cf. 9121 - President)

Upon their election or appointment, incoming Board members shall be provided a copy of the Brown Act and informed that, pursuant to Government Code 54952.1, they must conform to the Act's requirements as if they had already assumed office. Additional information for incoming Board members may include, but is not limited to, Board bylaws related to the limits of individual Board member authority, the conduct of Board meetings, and other Board operations; governance standards for ethical conduct; legal requirements related to conflict of interest and prohibited political activity; protocols for speaking with district staff, members of the public, and the media; and publications on effective governance practices.

(cf. 1112 - Media Relations)

(cf. 1160 - Political Processes)

(cf. 9005 - Governance Standards)

(cf. 9010 - Public Statements)

~~(cf. 9270 - Conflict of Interest)~~

The Board encourages all candidates to attend public Board meetings during the period of their

candidacy. Candidates have the same access as members of the public to district staff and information:

~~(cf. 1340 - Access to District Records)~~

(cf. 9011 - Disclosure of Confidential/Privileged Information)

~~(cf. 9012 -~~

~~New Board Member~~ Electronic Communications)~~Orientation~~

~~The~~ ~~(cf. 9200 - Limits of Board~~ Member Authority)

~~(cf. 9270 - Conflict of Interest)~~

~~(cf. 9323 - Meeting Conduct)~~

~~In addition, and the Superintendent or designee shall provide incoming Board members with specific background information regarding the help each new member elect to understand district, including, but not limited to, operations and the Board's functions, policies and procedures as soon after election as possible. Incoming members shall be given a copy of the Brown Act and informed that they must conform to its requirements as if they had already assumed office. Incoming members shall also receive the district's vision and goals statements, local control and accountability plan and other comprehensive plans, student demographic data, student achievement data, district policy manual and other materials related to the school system and Board member responsibilities.~~

~~Incoming members are encouraged, district budget, and minutes of recent open~~ to attend ~~Board meetings.~~

~~(cf. 0000 - Vision)~~

~~(cf. 0200 - Goals for the School District)~~

~~(cf. 0400 - Comprehensive Plans)~~

~~(cf. 0460 - Local Control and Accountability Plan)~~

~~and meet with the Superintendent or designee may offer incoming Board members a tour of district schools and facilities, and may introduce them to district and school site administrators and Board president regarding their role and other staff.~~

~~responsibilities. They also may~~

Incoming members are encouraged, at district expense and with approval of the Board, to attend the California School Boards Association's Orientation for New Trustees, Institute for New and First-Term Board Members, and, attend workshops and conferences relevant to the needs of the individual member, the Board as a whole, or the district for newly elected members.

~~(cf. 9240 - Board~~ Training~~Development)~~

~~(cf. 9320 - Meetings and Notices)~~

Legal Reference:
EDUCATION CODE

33360 Department of Education and statewide association of school district boards; annual workshops

33362-~~33363~~ Reimbursement of expenses; board member ~~or member-elect of school district board~~

GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act, especially:

54952.1 Member of a legislative body

54952.2 Open meeting laws; posting agenda; board actions

54952.7 Copies of Brown Act to board~~Board~~ members

Management Resources:

CSBA PUBLICATIONS

Professional Governance Standards for School Boards

The Brown Act: School Boards and Open Meeting Laws, rev. 2009

WEB SITES

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

Bylaw HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: September 19, 2001 Hanford, California

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jason Strickland
DATE: December 13, 2018

For: ☒ Board Meeting
☐ Superintendent's Cabinet
☐ Information
☒ Action

Date you wish to have your item considered: 1/9/19

ITEM: Receive the following revised Administrative Regulation for information:

AR 5125.2 - Withholding grades, diplomas or transcripts

PURPOSE: Regulation updated to clarify the circumstances under which the district may withhold a student's grades, diploma, and/or transcripts until the student's parents/guardians have paid for the damages to or loss of district property willfully caused by the student. Regulation also clarifies the student's due process rights, as well as the requirement to continue to withhold the grades, diploma, and/or transcripts when such a student transfers from one district to another.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): consider for adoption.

Hanford ESD

Administrative Regulation

Withholding Grades, Diploma Or Transcripts

AR 5125.2

Students

When ~~a minor student willfully cuts, defaces, or otherwise injures real or personal school~~ property ~~of the district or does not return district property that has been loaned to~~ him/her willfully damaged or not returned upon demand of a district employee, the student's parents/guardians may be required to pay the costs of all damages within the limits established pursuant to Education Code 48904. Until the student's parents/guardians have paid for the damages, the Superintendent, the principal or designee shall inform the parent/guardian in writing of the responsible student's alleged misconduct and the reparation that may be due.

~~This notice shall include a statement that the district may withhold the student's grades, diploma, and/or transcripts. (Education Code 48904) from the student and parent/guardian until reparation is made.~~

(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5125 - Student Records)
(cf. 5131.5 - Vandalism, Theft and Graffiti)
(cf. 6161.2 - Damaged or Lost Instructional Materials)

~~Before withholding the student's grades, diploma, and/or transcripts, the Superintendent or designee~~If reparation is not made, the district shall inform the student's parents/guardians in writing of the student's alleged misconduct. (Education Code 48904)

(cf. 5145.6 - Parental Notifications)

~~afford the~~

~~The student shall be afforded his/her due process consistent rights in conformance with Education Code expulsion procedures established for the expulsion of students. (Education Code 48904) and may withhold the student's grades, diploma or transcripts.~~

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

If the student and ~~parents/guardians~~parent/guardian are unable to pay for the damages or return the property, the ~~Superintendent~~principal or designee shall provide a program of voluntary work for the student in lieu of monetary damages. Upon completion of the to do. ~~When this~~ voluntary work ~~is completed~~, the student's grades, diploma, and/or transcripts shall be released.
(Education Code 48904)

When a student who is transferring into~~from whom~~ the district has had his/her~~is withholding~~ grades, diploma, and/-or transcripts withheld by the previous district, the Superintendent or designee shall continue to withhold the student's grades, diploma, and/or transcripts until notified by the previous district that the decision to withhold has been rescinded. (Education Code 48904.3)

Upon receiving notice that a student whose grades, diploma, and/or transcripts have been withheld by this district has transferred~~transfers~~ to another district in California, the Superintendent or designee shall provide, this information shall be sent to the new district with the student's records to the new district and notify the ~~and a request that these items continue to be withheld until the new district~~ that the student's grades, diploma, and/or transcripts are being withheld from the student and parents/guardians pursuant to Education Code 48904,~~receives notification that the debt has been cleared.~~

The Superintendent or designee shall also notify the student's parents/guardians~~parent/guardian~~ in writing that ~~the this district's~~ decision to withhold the student's grades, diploma, and/-or transcript~~transcript~~ will be enforced by the new district. (~~Education Code 48904.3~~)

~~The district shall withhold grades, diploma or transcripts from any student transferring into the district whose misconduct caused a previous district to withhold them. When informed by the previous district that its decision has been rescinded, the district shall release these documents.~~
(Education Code 48904.3)

~~(cf. 5125—Student Records)~~

Legal Reference:

EDUCATION CODE

48904 Liability of parent

48904.3 Withholding grades, diplomas, or transcripts of pupils causing property damage or injury; transfer of pupils to new school districts; notice to rescind decision to withhold

48911 Suspension by principal, designee or superintendent

49069 Absolute right to access

Regulation HANFORD ELEMENTARY SCHOOL DISTRICT

approved: May 19, 1998 Hanford, California

revised~~iewed~~: May 16, 2001

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jason Strickland
DATE: December 13, 2018

For: ☒ Board Meeting
☐ Superintendent's Cabinet
☐ Information
☒ Action

Date you wish to have your item considered: 1/9/19

ITEM: Receive the following revised Administrative Regulation/Board Policy for information:

BP 5131.6 - Alcohol and Other Drugs

PURPOSE: Policy updated to reflect the goals and purposes of the federal Student Support and Academic Enrichment Grants program, as established by the Every Student Succeeds Act. Policy also deletes material on drug and alcohol master plans and county primary prevention programs, since the related laws repealed on their own terms.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): consider for adoption.

Hanford ESD

Board Policy

Alcohol And Other Drugs

BP 5131.6

Students

The ~~Governing~~ Board ~~of Trustees~~ believes that the use of alcohol or other drugs adversely affects a student's ability to achieve academic success, is physically and emotionally harmful, and has serious social and legal consequences. The Superintendent or designee shall develop comprehensive programs and activities to foster safe, healthy, and drug-free environments that support academic achievement ~~The Board desires to keep district schools free of alcohol and other drugs in order to help prevent violence, promote school safety and create a well-disciplined environment conducive to learning.~~

(cf. 0450 - Comprehensive Safety Plan)

(cf. 4020 - Drug and Alcohol-Free Workplace)

(cf. 5137 - Positive School Climate)

The district's alcohol and drug prevention and intervention programs shall be coordinated with other school and community-based services and programs and shall promote the involvement of parents/guardians. The Superintendent or designee may collaborate with the county office of education, community-based organizations, health providers, law enforcement agencies, local child welfare agencies, postsecondary institutions, businesses, and other public and private entities in program planning, implementation, and evaluation.

(cf. 1020 - Youth Services)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Prevention and intervention programs and activities may include, but are not limited to: (20 USC 7118)

1. Evidence-based drug and violence prevention activities and programs that educate students against the use of alcohol, tobacco, cannabis, smokeless tobacco products, and electronic cigarettes

(cf. 5131.62 - Tobacco)

2. Professional development and training for school staff, specialized instructional support personnel, and interested community members on drug prevention, education, early identification, intervention mentoring, recovery support services, and, where appropriate,

rehabilitation referral

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

3. School-based mental health services, including early identification of drug use and referrals to counseling services, and/or partnerships with public or private health care entities that have qualified mental and behavioral health professionals

(cf. 5141.6 - School Health Services)

4. Programs and activities that provide mentoring and school counseling to all students, including students who are at risk of drug use and abuse

~~The Superintendent or designee shall clearly communicate to all students, staff and parents/guardians the district's policies, regulations and school rules related to the use of alcohol and other drugs on school campuses or at school activities. Information about program needs and goals shall be widely distributed in the community.~~

~~Staff should encourage students to participate as responsible partners in efforts to maintain a safe, constructive school climate.~~

Instruction

The district shall provide science-based preventative instruction which has been proven effective in helping students avoid the use of alcohol and other drugs.

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6143 - Courses of Study)

All instruction and related materials shall consistently state that unlawful use of alcohol or other drugs is prohibited, wrong and harmful. Instruction shall not include any message on the concept of responsible use of drugs or alcohol when such use is illegal. ~~((20 USC 7114, 7162; Health and Safety Code 11999.2))~~

The district shall offer staff development activities for staff who implement the comprehensive drug and alcohol prevention and intervention program.

Intervention, Referral, and Student Assistance Programs

The Superintendent or designee shall inform school~~School~~ staff, students, and parents/guardians~~shall be informed~~ about early warning signs which may indicate alcohol and other drug use and about appropriate agencies offering intervention programs, counseling, referral, and other student assistance programs.

The Board strongly encourages any student who is using alcohol or drugs to discuss the matter with his/her parent/guardian or with any staff member. ~~Students who disclose their use of alcohol or other drugs when seeking help from an intervention or recovery program shall not be disciplined for such use.~~

(cf. 5141.52 - Suicide Prevention)

Enforcement/Discipline

~~Students shall not possess~~The Superintendent or designee shall take appropriate action to eliminate possession, use, or sell alcohol or sale of alcohol and other drugs and related paraphernalia on school grounds or at school-sponsored activities.

(cf. 3513.3 - Tobacco-Free Schools)

(cf. 3513.4 - Drug and Alcohol Free Schools)

(cf. 5131 - Conduct)

(cf. 5131.61 - Drug Testing)

(cf. 5131.63 - Steroids)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

(cf. 5145.12 - Search and Seizure)

~~The Superintendent~~Students possessing, using or designee shall clearly communicate to all students, staff, and parents/guardians the district's policies, regulations, and school rules related to the use of selling alcohol and/or other drugs.

Any student found by the Board to be selling a controlled substance listed in Health and Safety Code 11053-11058 shall be expelled or related paraphernalia shall be subject to disciplinary procedures including suspension or expulsion and/or referral to law enforcement in accordance with BP/AR 5144.1 - Suspension and Expulsion/Due Process. A student found to have committed another drug or alcohol offense, including possession or intoxication, shall be law, Board policy and administrative regulation. In addition, such students may be referred to an appropriate behavioral interventions or student assistance programs, and may be subject to discipline on a case-by-case basis.

(cf. 5144 - Discipline)

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

(cf. 6145 - Extracurricular and Cocurricular Activities)

Legal Reference:

EDUCATION CODE

44049 Known or suspected alcohol or drug abuse by student

44645 In-service training anabolic steroids
 48900 Suspension or expulsion (grounds)
 48900.5 Suspension, limitation on imposition; exception
 48901 Smoking or use of tobacco prohibited
 48901.5 Prohibition of electronic signaling devices
 48902 Notification of law enforcement authorities; civil or criminal immunity
 48909 Narcotics or other hallucinogenic drugs
 48915 Expulsion; particular circumstances
 49602 Confidentiality of pupil information
 51202 Instruction in personal and public health and safety
 51203 Instruction on alcohol, narcotics and restricted dangerous drugs
 51210 Areas of study
 51220 Areas of study, grades 7 to 12
 51260-51269 Drug education
 60041 Instructional materials
 60110-60115 Instructional materials on alcohol and drug education
 BUSINESS AND PROFESSIONS CODE
 25608 Alcohol on school property; use in connection with instruction
 HEALTH AND SAFETY CODE
 11032 Narcotics, restricted dangerous drugs and marijuana
 11053-11058 Standards and schedules
 11353.6 Juvenile Drug Trafficking and Schoolyard Act
 11357 Unauthorized possession of marijuana; possession in school or on school grounds
 11361.5 Destruction of arrest or conviction records
 11372.7 Drug program fund; uses
 11802 Joint school-community alcohol abuse primary education and prevention program
~~11965-11969 The School Community Primary Prevention Program~~
~~11998-11998.3 Drug and Alcohol Abuse Master Plans~~
 11999-11999.3 Alcohol and drug program funding; no unlawful use
 124175-124200 Adolescent family life program
 PENAL CODE
 13860-13864 Suppression of drug abuse in schools
 VEHICLE CODE
 13202.5 Drug and alcohol related offenses by person under age of 21, but aged 13 or over;
 WELFARE AND INSTITUTIONS CODE
 828 Disclosure of information re minors
 828.1 Disclosure of criminal records; protection of vulnerable staff & students
 UNITED STATES CODE, TITLE 20
 5812 National education goals
~~7101-7122 Student Support~~
~~7184 Safe and Academic Enrichment Grants~~
~~Drug-Free Schools and Communities Act~~

Management Resources:

WEB SITES

California Department of Education, Alcohol, Tobacco and Other Drug Prevention:

<http://www.cde.ca.gov/ls/he/at>

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

~~U.S. Department of Education~~, Office of Safe and Healthy Students: [https://www2Drug-Free-](https://www2Drug-Free-Schools-)
~~Schools:~~ <http://www.ed.gov/about/offices/list/oese/oshsoedfs/index.html>

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: December 15, 1999 Hanford, California

revised: May 16, 2001

revised: November 8, 2017

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jason Strickland
DATE: December 13, 2018

For: ☒ Board Meeting
☐ Superintendent's Cabinet
☐ Information
☒ Action

Date you wish to have your item considered: 1/9/19

ITEM: Receive the following revised Administrative Regulation/Board Policy for information:

BP 5144 - Discipline

PURPOSE: Policy updated to reflect NEW LAW (SB 250) which requires districts to ensure that any discipline imposed on a student does not result in the denial or delay of a nutritionally adequate meal to the student.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): consider for adoption.

Hanford ESD

Board Policy

Discipline

BP 5144

Students

The Board of Trustees is committed to providing a safe, supportive, and positive school environment which is conducive to student learning and to preparing students for responsible citizenship by fostering self-discipline and personal responsibility. The Board believes that high expectations for student behavior, use of effective school and classroom management strategies, provision of appropriate intervention and support, and parent involvement can minimize the need for disciplinary measures that exclude students from instruction as a means for correcting student misbehavior.

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 6020 - Parent Involvement)

The Superintendent or designee shall ~~develop~~design a complement of effective, age-appropriate strategies for maintaining a positive school climate and correcting student misbehavior at district schools. The strategies shall focus on providing students with needed supports; communicating clear, appropriate, and consistent expectations and consequences for student conduct; and ensuring equity and continuous improvement in the implementation of district discipline policies and practices.

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 6164.2 - Guidance/Counseling Services)

In addition, the Superintendent or designee's strategies for correcting student misconduct shall reflect the Board's preference for the use of positive interventions and alternative disciplinary measures over exclusionary discipline measures ~~as a means for correcting student misbehavior.~~

Disciplinary measures that may result in loss of instructional time or cause students to be disengaged from school, such as detention, suspension, and expulsion, shall be imposed only when required or permitted by law or when other means of correction have been documented to have failed. (Education Code 48900.5)

(cf. 5020 - Parent Rights and Responsibilities)
 (cf. 5144.1 - Suspension and Expulsion/Due Process)
 (cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
 (cf. 6159.4 - Behavioral Interventions for Special Education Students)
 (cf. 6164.5 - Student Success Teams)

School personnel and volunteers shall not allow any disciplinary action taken against a student to result in the denial or delay of a school meal. (Education Code 49557.5)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 3551 - Food Service Operations/Cafeteria Fund)
(cf. 3553 - Free and Reduced Price Meals)

The Superintendent or designee shall create a model discipline matrix that lists violations and the consequences for each as allowed by law.

The administrative staff at each school may develop disciplinary rules to meet the school's particular needs consistent with law, Board policy, and district regulations. The Board, at an open meeting, shall review the approved school discipline rules for consistency with Board policy and state law. Site-level disciplinary rules shall be included in the district's comprehensive safety plan. (Education Code 32282, 35291.5, ~~32282~~)

(cf. 0450 - Comprehensive Safety Plan)
 (cf. 9320 - Meetings and Notices)

At all times, the safety of students and staff and the maintenance of an orderly school environment shall be priorities in determining appropriate discipline. ~~When misconduct occurs,~~ staff shall attempt to identify the causes of the student's behavior and implement appropriate discipline. When choosing between different disciplinary strategies, staff shall consider the effect of each option on the student's health, well-being, and opportunity to learn.

Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the district's nondiscrimination policies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
 (cf. 5145.3 - Nondiscrimination/Harassment)
 (cf. 5145.7 - Sexual Harassment)

The Superintendent or designee shall provide professional development as necessary to assist staff in developing the skills needed to effectively implement the disciplinary strategies adopted for district schools, including, but not limited to, consistent school and classroom management skills, effective accountability and positive intervention techniques, and development of strong, cooperative relationships with parents/guardians.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

District goals for improving school climate, based on suspension and expulsion rates, surveys of students, staff, and parents/guardians regarding their sense of school safety, and other local measures, shall be included in the district's local control and accountability plan, as required by law.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3100 - Budget)

At the beginning of each school year, the Superintendent or designee shall report to the Board regarding disciplinary strategies used in district schools in the immediately preceding school year and their effect on student learning.

Legal Reference:

EDUCATION CODE

32280-32288 School safety plans

35146 Closed sessions

35291 Rules

35291.5-35291.7 School-adopted discipline rules

37223 Weekend classes

44807.5 Restriction from recess

48900-48926 Suspension and expulsion

48980-48985 Notification of parent/guardian

49330-49335 Injurious objects

[49550-49562 Meals for needy students](#)

52060-52077 Local control and accountability plan

CIVIL CODE

1714.1 Parental liability for child's misconduct

CODE OF REGULATIONS, TITLE 5

307 Participation in school activities until departure of bus

353 Detention after school

[UNITED STATES CODE, TITLE 42](#)

[1751-1769j School Lunch Program](#)

[1773 School Breakfast Program](#)

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Maximizing Opportunities for Physical Activity during the School Day, Fact Sheet, 2009

CALIFORNIA DEPARTMENT OF EDUCATION PROGRAM ADVISORIES

Classroom Management: A California Resource Guide for Teachers and Administrators of Elementary and Secondary Schools, 2000

STATE BOARD OF EDUCATION POLICIES

01-02 School Safety, Discipline, and Attendance, March 2001

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

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

WEB SITES

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

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

Public Counsel: <http://www.fixschooldiscipline.org>

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

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: April 24, 2013 Hanford, California

revised: October 8, 2014

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
 FROM: Jason Strickland
 DATE: Decemebr 13, 2018

For: ☒ Board Meeting
☐ Superintendent's Cabinet
☐ Information
☒ Action

Date you wish to have your item considered: 1/9/19

ITEM: Receive the following revised Administrative Regulation/Board Policy for information:

AR/BP 5144.1 - Suspension and Expulsion/Due Process

PURPOSE: Policy updated to add homeless students as one of the numerically significant student subgroups for whom the district must monitor suspension/expulsion data, and to add board review of disaggregated suspension/expulsion data for the purpose of identifying any disparities in the imposition of discipline. Updated regulation revises the grounds for suspension and expulsion to more directly reflect law which separates out aiding or abetting a crime of physical violence from causing, attempting to cause, or threatening physical violence. Regulation also adds definition of cyber sexual bullying as a ground for suspension/expulsion and reflects NEW LAW (AB 667) which requires a student to be informed, during the informal conference required prior to suspension, of the other means of correction that were attempted before suspension.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): consider for adoption.

Hanford ESD

Board Policy

Suspension And Expulsion/Due Process

BP 5144.1

Students

The Board of Trustees desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well-being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

(cf. 5131 - Conduct)

(cf. 5131.1 - Bus Conduct)

(cf. 5131.2 - Bullying)

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

Except when otherwise permitted by law, a student may be suspended or expelled only when his/her behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus

(cf. 5112.5 - Open/Closed Campus)

4. During, going to, or coming from a school-sponsored activity

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

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

Appropriate Use of Suspension Authority

Except when a student's act violates Education Code 48900(a)-(e), as listed in items #1-5 under "Grounds for Suspension and Expulsion: Grades K-~~12~~⁸" of the accompanying administrative regulation, or when his/her presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

~~(cf. -~~

~~1020—Youth Services)~~

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

Note: The following optional paragraph may be revised to reflect district practice.

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

OPTION 1: No student in grades K-3 may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

Students shall not be suspended or expelled for truancy, tardiness, or absenteeism from assigned school activities.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence

(cf. 5131.7 - Weapons and Dangerous Instruments)

2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058
5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation under "Grounds for Suspension and Expulsion: Grades K-128" and "Additional Grounds for Suspension and Expulsion: Grades 4-128," the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

A vote to expel a student shall be taken in an opena-public session of a Board meeting.

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

Due Process

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording them their due process rights under the law. The _

Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

(cf. 5119 - Students Expelled from Other Districts)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Maintenance and Monitoring of Outcome Data

The Superintendent or designee shall ~~maintain~~annually present to the Board a report of the outcome data related to student suspensions and expulsions in accordance with which the district is required to collect pursuant to Education Code 48900.8 and 48916.1, including, but not limited to, the number of students recommended for expulsion, the grounds for each recommended expulsion, the actions taken by the Board, the types of referral made after each expulsion, and the disposition of the students after the expulsion period. For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board annually and to the California Department of Education when so required.

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions~~The report shall be disaggregated~~ by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, ~~foster youth, and~~ students with disabilities, foster youth, and homeless students. Based on the data, the Board. The report also shall address any identified disparities in the imposition of student discipline and shall determine~~include information about~~ whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan.

(cf. 0460 - Local Control and Accountability Plan)

Legal Reference:

EDUCATION CODE

212.5 Sexual harassment

233 Hate violence

1981-1981.5 Enrollment of students in community school

8239.1 Prohibition against expulsion of preschool student

17292.5 Program for expelled students

32261 Interagency School Safety Demonstration Act of 1985

35145 Open board meetings

35146 Closed sessions (regarding suspensions)

35291 Rules (for government and discipline of schools)

35291.5 Rules and procedures on school discipline

48645.5 Readmission; contact with juvenile justice system

48660-48666 Community day schools

48853.5 Foster youth

48900-48927 Suspension and expulsion

48950 Speech and other communication

48980 Parental notifications

49073-49079 Privacy of student records

52052 Numerically significant student subgroups

52060-52077 Local control and accountability plan

64000-64001 Consolidated application

CIVIL CODE

47 Privileged communication

48.8 Defamation liability

CODE OF CIVIL PROCEDURE

1985-1997 Subpoenas; means of production

GOVERNMENT CODE

11455.20 Contempt

54950-54963 Ralph M. Brown Act

HEALTH AND SAFETY CODE

11014.5 Drug paraphernalia

11053-11058 Standards and schedules

LABOR CODE

230.7 ~~Employee Discharge or discrimination against employee for taking~~ time off to appear in school on behalf of a child

PENAL CODE

31 Principal of a crime, defined

240 Assault defined

241.2 Assault fines

242 Battery defined

243.2 Battery on school property

243.4 Sexual battery

245 Assault with deadly weapon

245.6 Hazing

261 Rape defined

266c Unlawful sexual intercourse

286 Sodomy defined

288 Lewd or lascivious acts with child under age 14

288a Oral copulation

289 Penetration of genital or anal openings

417.27 Laser pointers

422.55 Hate crime defined

422.6 Interference with exercise of civil rights

422.7 Aggravating factors for punishment

422.75 Enhanced penalties for hate crimes

626.2 Entry upon campus after written notice of suspension or dismissal without permission

626.9 Gun-Free School Zone Act of 1995

626.10 Dirks, daggers, knives, razors, or stun guns

868.5 Supporting person; attendance during testimony of witness

WELFARE AND INSTITUTIONS CODE

729.6 Counseling

UNITED STATES CODE, TITLE 18

921 Definitions, firearm

UNITED STATES CODE, TITLE 20

1415(K) Placement in alternative educational setting

79617454 Gun-free schools

UNITED STATES CODE, TITLE 42

11432-11435 Education of homeless children and youths

COURT DECISIONS

T.H. v. San Diego Unified School District (2004) 122 Cal. App. 4th 1267

Woodbury v. Dempsey (2003) 108 Cal. App. 4th 421

Board of Education of Sacramento City Unified School District v. Sacramento County Board of Education and Kenneth H. (2001) 85 Cal.App.4th 1321

~~Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 118~~

Garcia v. Los Angeles Board of Education (1991) 123 Cal. App. 3d 807

~~Fremont Union High School District v. Santa Clara County Board (1991) 235 Cal. App. 3d 1182~~

John A. v. San Bernardino School District (1982) 33 Cal. 3d 301

ATTORNEY GENERAL OPINIONS

84 Ops.Cal.Atty.Gen. 146 (2001)

80 Ops.Cal.Atty.Gen. 348 (1997)

80 Ops.Cal.Atty.Gen. 91 (1997)

80 Ops.Cal.Atty.Gen. 85 (1997)

Management Resources:

~~CSBA PUBLICATIONS~~~~Safe Schools:—Strategies for Governing Boards to Ensure Student Success, 2011~~

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

Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline, January 2014

WEB SITES

CSBA: <http://www.csba.org>California Attorney General's Office: <http://www.oag.ca.gov>California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr/docs/crdc-2012-data-summary.pdf>U.S. Department of Education, Office of Safe and ~~Healthy Students~~~~Drug-Free Schools~~:<http://www2www.ed.gov/about/offices/list/oese/oshseeds>

Policy HANFORD ELEMENTARY SCHOOL DISTRICT

adopted: March 25, 2015 Hanford, California

revised:

Hanford ESD

Administrative Regulation

Suspension And Expulsion/Due Process

AR 5144.1
Students

Definitions

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board of Trustees for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

(cf. 5144 - Discipline)

(cf. 5145.6 - Parental Notifications)

Grounds for Suspension and Expulsion: Grades K-128

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows:

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim

suffered great or serious bodily injury (Education Code 48900(a) and (t))

2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

(cf. 5131 - Conduct)

(cf. 5131.7 - Weapons and Dangerous Instruments)

3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

(cf. 5131.6 - Alcohol and Other Drugs)

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))

5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))

6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))

7. Stole or attempted to steal school property or private property (Education Code 48900(g))

8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing his/her own prescription products (Education Code 48900(h))

(cf. 5131.62 - Tobacco)

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))

10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))

11. Knowingly received stolen school property or private property (Education Code 48900(l))

12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means 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. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))

14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness. (Education Code 48900(o))

15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))

16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))

17. Engaged in an act of bullying. (Education Code 48900(r))

—Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to himself/herself or his/her property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

—Bullying shall include any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-128," that has any of the effects described above on a reasonable student.

—Electronic act means the creation or transmission of a communication originated on or off school site, including, but not limited to, a message, text, sound, image, or post on a social network Internet web site, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager. A post on a social network Internet web site shall include, but is not limited to, the posting or creation of a burn page or the creation of a credible impersonation or false profile for the purpose

of causing a reasonable student any of the effects of bullying described above. (Education Code 48900(r))

~~————~~ Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her age, or for a person of his/her age with his/her disability. (Education Code 48900(r))

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 6163.4 - Student Use of Technology)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education under Section 504)

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))

19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

~~————~~ A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

Additional Grounds for Suspension and Expulsion: Grades 4-~~12~~8

Any student in grades 4-~~12~~8 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

(cf. 5131.4 - Student Disturbances)

A student in grades 4-~~12~~shall be~~8~~ subject to suspension or recommendation for expulsion when it is determined that he/she:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

~~————~~ Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

(cf. 5145.7 - Sexual Harassment)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

—Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)

(cf. 5145.3 - Nondiscrimination/Harassment)

Suspension from Class by a Teacher

A teacher may suspend a student, including a grade K-3 student, from class for the remainder of the day and the following day for disruption, willful defiance, or any of the other acts specified in Education Code 48900 and listed as items #1-18 under "Grounds for Suspension and Expulsion: Grades K-~~12~~8" above. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. -A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of

suspension. -However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was suspended. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, ~~Principal~~ or designee shall immediately suspend any student found at school or at a school activity to have committed any of the acts listed in the Board policy under "Authority to Expel" and for which he/she is required to recommend expulsion. (Education Code 48915(c))

The Superintendent, principal, ~~Principal~~ or designee may impose a suspension for a first offense if he/she determines that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12~~8~~" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct in the student. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, ~~Principal~~ or designee shall document the other means of correction used and retain them in the student's record. (Education Code 48900.5)

(cf. 5125 - Student Records)

Length of Suspension

The Superintendent, principal, ~~Principal~~ or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school,

or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. ~~The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year.~~ (Education Code 48903, 48911, 48912)

(cf. 6184 - Continuation Education)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. Informal Conference: Suspension shall be preceded by an informal conference conducted by the Superintendent, ~~principal~~, ~~Principal~~ or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, presented with the available evidence against him/her, and given the opportunity to present his/her version and evidence in support of his/her defense. (Education Code 48911)

— This conference may be omitted if the Superintendent, ~~principal~~, ~~Principal~~ or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference and the conference shall be held within two school days, unless the student waives his/her right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

2. Administrative Actions: All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)

3. Notice to Parents/Guardians: At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice may state the date and time when the student may return to school.

4. **Parent/Guardian Conference:** Whenever a student is suspended, school officials may request a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

5. **Extension of Suspension:** If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)

a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.

b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)

c. If the student involved is a foster youth, the Superintendent or designee shall notify the district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

(cf. 6173.1 - Education for Foster Youth)

d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

(cf. 6173 - Education for Homeless Children)

In lieu of or in addition to suspending a student, the Superintendent, principal, ~~Principal~~ or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her behavior and keep him/her in school.

Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" and "Additional Grounds for Suspension and Expulsion: Grades 4-

128" above and within the limits specified under "Suspension by Superintendent, ~~Principal~~, or Designee" above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information ~~that would violate~~violating a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall provide the student and his/her parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

On-Campus Suspension

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense
2. Possession of any knife or other dangerous object of no reasonable use to the student
3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician
4. Robbery or extortion
5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, ~~principal~~Principal or designee shall act as quickly as possible to ensure that the student does not

lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether he/she should be expelled. The hearing shall be held within 30 school days after the Superintendent, ~~principal~~, ~~Principal~~ or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

After a determination that a student has committed an expellable offense, the Superintendent, ~~principal~~, ~~Principal~~ or designee shall offer the student and his/her parent/guardian the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after the student or his/her parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and his/her parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of his/her right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and his/her parent/guardian shall be effective upon approval by the Board.

Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of his/her right to: (Education Code 48918.5)

1. Receive five days' notice of his/her scheduled testimony at the hearing
2. Have up to two adult support persons of his/her choosing present at the hearing at the time he/she testifies
3. Have a closed hearing during the time he/she testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing
2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
3. A copy of district disciplinary rules which relate to the alleged violation
4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

(cf. 5119 - Students Expelled from Other Districts)

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing
7. The opportunity to confront and question all witnesses who testify at the hearing
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students

If the student facing expulsion is a foster student, the Superintendent or designee shall also send notice of the hearing to the student's attorney and a representative of an appropriate child welfare agency at least 10 days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to have his/her testimony heard in closed session when testifying in public would threaten serious psychological harm to the witness and

when there are no alternative procedures to avoid the threatened harm, including, but not limited to, videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. **Record of Hearing:** A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))

3. **Subpoenas:** Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(i))

4. **Presentation of Evidence:** Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-128" and "Additional Grounds for Suspension and Expulsion: Grades 4-128" above. (Education Code 48918(h))

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

5. **Testimony by Complaining Witnesses:** The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code

48918, 48918.5)

- a. Any complaining witness shall be given five days' notice before being called to testify.
- b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during his/her testimony.
- c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.
- d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.
- e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
- f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
- g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
 - (1) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
 - (2) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.
 - (3) The person conducting the hearing may:
 - (a) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness
 - (b) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours
 - (c) Permit one of the support persons to accompany the complaining witness to the witness stand

6. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. - Before the student's placement decision is made by his/her parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

Final Action by the Board

Whether the expulsion hearing is conducted in closed or public session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

(cf. 9321.1 - Closed Session Actions and Reports)

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy~~act listed under "Mandatory Recommendation and Mandatory Expulsion" above~~, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

1. Periodic review, as well as assessment at the time of review, for readmission
2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-128" or "Additional Grounds for Suspension and Expulsion: Grades 4-128" (Education Code 48900.8)
2. The fact that a description of readmission procedures will be made available to the

student and his/her parent/guardian (Education Code 48916)

3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior
2. The seriousness of the misconduct
3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-128" or "Additional Grounds for Suspension and Expulsion: Grades 4-128" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)

6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of his/~~her statusus~~ with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))

7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee ~~also~~ shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, ~~or of any student acts involving. In addition, law enforcement authorities shall be notified regarding any acts by students regarding~~ the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate ~~city or county~~ or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Placement During Expulsion

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems
2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
3. Not housed at the school site attended by the student at the time of suspension

(cf. 6158 - Independent Study)

(cf. 6185 - Community Day School)

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in items #6-12 under "Grounds for Suspension and Expulsion: Grades K-128" and items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-128" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.
2. The Superintendent or designee shall transmit to the Board his/her recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the parent/guardian or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
3. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.
4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)

5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.

6. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

(cf. 5119 - Students Expelled from Other Districts)

Regulation HANFORD ELEMENTARY SCHOOL DISTRICT

approved: March 25, 2015 Hanford, California

revised:

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: December 28, 2018

RE: (X) Board Meeting
() Superintendent's Cabinet
() Information
(X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **January 9, 2019**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Classified

- Mayra Garcia, Bus Driver – 4.5 hrs., Transportation/DSF, effective 12/19/18
- Estevan Calleres, Bilingual Student Specialist – 8.0 hrs., Roosevelt, effective 1/14/19

Temporary Employees/Substitutes

- Michael Bonilla, Substitute Educational Tutor K-6, effective 12/17/18; Short-term Educational Tutor K-6 – 3.5 hrs., Washington, effective 1/14/19 to 4/10/19
- Estevan Calleres, Substitute Bilingual Student Specialist, effective 12/10/18
- Yessenia Caro, Short-term Yard Supervisor – 1.0 hrs., Roosevelt, effective 1/14/19 to 4/12/19
- Angelica Davila, Short-term Yard Supervisor – 2.0 hrs., Richmond, effective 1/14/19 to 4/12/19
- Chelsie Grabow, Substitute Licensed Vocational Nurse, effective 12/10/18
- Joana Garcia Raya, Substitute READY Program Tutor, effective 12/10/18
- Leslie Santamaria, Short-term Yard Supervisor – 1.5 hrs., Richmond, effective 1/14/19 to 3/1/19

Yard Supervisors

- Lizeth Barraza Alcala, Yard Supervisor – 2.0 hrs., Simas, effective 1/14/19
- Rachell Rivera, Yard Supervisor – 3.0 hrs., Monroe, effective 1/14/19
- Ma Carmen Solorio, Yard Supervisor – 2.5 hrs., Jefferson, effective 1/14/19

b. Employment and Certification of Temporary Athletic Team Coaches Pursuant to Title 5 CCR 5594

- Noe Noyola, 4-6 Boys Basketball Coach, effective 12/17/18 to 2/9/19

c. Resignations

- Molly Mobley, Educational Tutor K-6 – 3.5 hrs., Monroe, effective 12/17/18
- Sherri Sumaya, Yard Supervisor – 3.5 hrs., Hamilton, effective 12/21/18

d. Failure to Complete Mandated Reporter and Annual Notification for Substitutes/temporary Employees)

- Victoria Barrientos-Ghena, Substitute Special Education Aide, effective 5/23/18
- Gregory Beavers, Substitute Yard Supervisor, effective 5/24/18
- Celeste Cervantez, Substitute Bilingual Clerk Typist I, Clerk Typist I, Yard Supervisor and Translator: Oral Interpreter and Written Translation, effective 11/21/16
- Christopher Costello, Substitute Yard Supervisor, effective 5/24/18
- Callie Pritchett, Substitute Special Education Aide, effective 8/15/18

e. Retirements

- Lucy Rose, Account Clerk II – 8.0 hrs., Food Services, effective 2/4/19

f. Promotion and Transfer

- Linda Cruz, from Teacher Resource Center Specialist – 8.0 hrs., TRC, to DSF Work Control Technician – 8.0 hrs., District Services Facilities, effective 12/26/18
- Harmini Hernandez, from Media Services Aide – 5.5 hrs., Roosevelt to Teacher Resource Center Specialist – 8.0 hrs., TRC, effective 1/7/19

g. More Hours

- Melissa Lincicum, Substitute Telephone Clerk, from 5.0 hrs. to 8.0 hrs., Human Resources, effective 1/14/19

h. Leave of Absence

- Gennarina "Genella" Alvarez, Yard Supervisor – 3.5 hrs., Hamilton, effective 1/14/19 to 3/29/19, family illness

i. VolunteersName

Shannon Cernosek

Leslie Santamaria (HESD Employee)

Edward Gaitan

Cheryl Rocha

Edna Rowell

Kathryn O'Brien

Samantha Swaim

School

Hamilton

Jefferson

Roosevelt

Monroe

Monroe

Washington

Kennedy/Hamilton

RECOMMENDATION: Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 12/21/2018

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/09/2019

ITEM:

Consider acceptance of the audit report.

PURPOSE:

Education code 41020.3 requires the governing board of each local educational agency (LEA) to review, at a public meeting, the annual audit of the LEA for the prior year by January 31.

There were were no findings in this audit report.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Accept the audit report.

HANFORD ELEMENTARY SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2018

HANFORD ELEMENTARY SCHOOL DISTRICT**TABLE OF CONTENTS**
JUNE 30, 2018

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JUNE 30, 2018

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FINANCIAL SECTION



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

163/271

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INDEPENDENT AUDITOR'S REPORT

Governing Board
Hanford Elementary School District
Hanford, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanford Elementary School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanford Elementary School District, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 15 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, budgetary comparison schedule on page 69, schedule of changes in the District's total OPEB liability and related ratios on page 70, schedule of the District's proportionate share of the net OPEB liability - MPP program on page 71, schedule of the District's proportionate share of the net pension liability on page 72, and the schedule of District contributions on page 73, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hanford Elementary School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2018, on our consideration of the Hanford 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 Hanford 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 Hanford Elementary School District's internal control over financial reporting and compliance.

Varinck, Trine, Day + Co. LLP

Fresno, California
December 10, 2018

Hanford Elementary School District



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P.O. Box 1067
Hanford, CA 93232

(559) 585-3600

Superintendent
Joy C. Gabler

Governing Board
Robert "Bobby" Garcia
Jeff Garner
Lupe Hernandez
Timothy L. Revious
Greg Strickland

HANFORD ELEMENTARY SCHOOL DISTRICT KINGS COUNTY

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

INTRODUCTION

The Hanford Elementary School District's goal is to provide, in an atmosphere of care and concern, an opportunity for every student to recognize and fully develop his/her particular academic, technical, physical and social skills. Hanford Elementary School District students graduate prepared to continue on to high school.

The Management Discussion and Analysis of Hanford Elementary School District's financial statements provide an overall review of the District's financial activities for the fiscal year ended June 30, 2018. This analysis will look at the District's financial performance as a whole. The management discussion and analysis should be reviewed in conjunction with the auditor's transmittal letter, notes to the basic financial statements and the basic governmental wide financial statements to enhance the understanding of the District's financial performance.

The Hanford Elementary School District is a medium-sized rural school district offering instruction to students from kindergarten through eighth grade. During the 2018-2019 school year, the District operated eight elementary schools, one K-8 charter school, two junior high schools, and one community day school on the traditional August through June schedule, for the instruction of approximately 5,973 students.

USING THE ANNUAL FINANCIAL REPORT

- This annual financial report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District as a whole, and then proceed to provide an increasingly detailed look at specific financial activities.
- The Management Discussion and Analysis Statement is provided to assist our citizens, taxpayers and investors in reviewing the District's finances and to show the District's accountability for the money it receives.

HANFORD ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

FINANCIAL HIGHLIGHTS

- The Hanford Elementary School District's Government-wide Statement of Net Position illustrates total net position of \$(4.8) million, the result of assets and deferred outflows of \$91.3 million minus liabilities and deferred inflows of \$96.1 million.
- General Revenues accounted for \$61.9 million or 83 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$13.1 million or 17 percent of total revenues of \$75.0 million.
- The District had \$73.2 million in expenses related to governmental activities.
- The General Fund reported a positive fund balance of \$13.9 million.

STUDENT ENROLLMENT & DEMOGRAPHIC TRENDS

- The School District has an enrollment of approximately 5,973 students for the current 2017-2018 school year, with enrollment projected to remain static for the coming 2018-2019 school year.
- In addition to tracking enrollment, the District also watches actual Average Daily Attendance (ADA). The ADA is typically lower than a District's enrollment, although the two terms are often (though incorrectly) used interchangeably. The anticipated 2018-2019 ADA for the District is 5,829 excluding ADA from County run programs. The ratio of actual attendance to enrollment summarizes the District's changes and efforts to increase attendance. Figure 1 summarizes a historical analysis of the District's enrollment to actual positive attendance ratios.

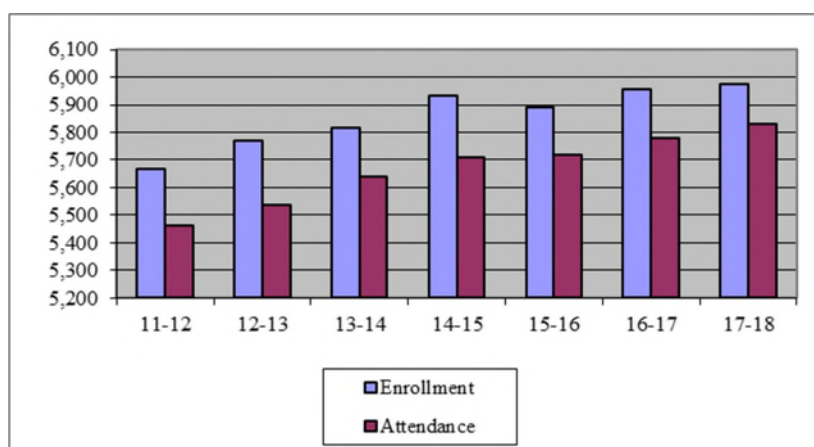


Figure 1. District Enrollment to Actual Attendance Data

HANFORD ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

School districts have traditionally placed great importance on the accurate projection of student enrollment for the ensuing budget year, due to the broad range of funding and programs impacted by this number. These impacts range from the very basic funding for California school districts which calculates the number of days attended by the enrolled students times a unique "revenue amount", to how much a particular special program will receive, to the amount of one-time monies a district may receive. Increased ADA is intended to generate additional dollars to help offset normal inflationary costs of operating the business of education, and related growth cost for the additional enrollment.

REPORTING THE DISTRICT AS A WHOLE

- THE STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" "The Statement of Net Position and the Statement of Activities" reports information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the Hanford Elementary School District's net position and changes in them. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. The reader will need to consider other non-financial factors, such as property tax base, current property tax laws, student enrollment, and facility conditions in arriving at their conclusion regarding the overall health of the District.

- FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various provisions. The District's three types of funds, governmental, proprietary, and fiduciary use different accounting approaches as further described in the notes to the financial statements.

- GOVERNMENTAL FUNDS

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting. Governmental fund statements provide a detailed short-term view of the District's general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District's program. The Relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the notes to the financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

Governmental funds include most of the major funds of the District. A more detailed discussion of Governmental funds follows.

- **PROPRIETARY FUNDS**

Proprietary funds use the same basis of accounting as business-type activities, therefore the statements will essentially match. Our District has only one such Internal Service Fund – the Self-Insurance Employee Benefits – Dental Fund.

- **FIDUCIARY FUNDS**

Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The District uses an agency fund to account for resources held for student activities and groups. These funds include Student Body funds for the two junior high schools.

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purpose.

- **NOTES TO THE FINANCIAL STATEMENTS**

The notes provided additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

- **THE DISTRICT AS A WHOLE**

The "Statement of Net Position" provides the perspective of the District as a whole. Table 1 provides a summary of the District's net position for fiscal years 2017-2018 and 2016-2017, respectively.

HANFORD ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

Table 1. Net Position

(Amounts in millions)	Governmental Activities		Change
	2018	2017, as Restated	
Assets			
Current and other assets	\$ 29.3	\$ 32.3	\$ (3.0)
Capital assets	41.5	34.6	6.9
Total Assets	<u>70.8</u>	<u>66.9</u>	<u>3.9</u>
Deferred Outflows of Resources	<u>20.5</u>	<u>13.2</u>	<u>7.3</u>
Liabilities			
Current liabilities	3.5	3.4	0.1
Long-term obligations	24.3	24.7	(0.4)
Net pension liability	65.5	57.1	8.4
Total Liabilities	<u>93.3</u>	<u>85.2</u>	<u>8.1</u>
Deferred Inflows of Resources	<u>2.8</u>	<u>1.5</u>	<u>1.3</u>
Net Position			
Net investment in capital assets	31.6	29.7	1.9
Restricted	5.0	5.0	-
Unrestricted	(41.4)	(41.3)	(0.1)
Total Net Position	<u>\$ (4.8)</u>	<u>\$ (6.6)</u>	<u>\$ 1.8</u>

Table 2 shows the changes in net position for fiscal years 2017-2018 and 2016-2017, respectively.

HANFORD ELEMENTARY SCHOOL DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS****JUNE 30, 2018**

Table 2. Changes in Net Position

(Amounts in millions)		Governmental Activities		
		2018	2017	Change
Revenues				
Program revenues:				
Charges for services	\$	0.3	\$ 0.2	\$ 0.1
Operating grants and contributions		12.8	11.2	1.6
General revenues:				
Federal and State aid not restricted		55.6	54.2	1.4
Property taxes		4.2	4.5	(0.3)
Other general revenues		2.1	2.1	-
Total Revenues		75.0	72.2	2.8
Expenses				
Instruction related		48.5	44.7	3.8
Pupil services		10.3	9.6	0.7
Administration		4.2	4.0	0.2
Plant services		7.3	8.1	(0.8)
Other		2.9	3.4	(0.5)
Total Expenses		73.2	69.8	3.4
Change in Net Position	\$	1.8	\$ 2.4	\$ (0.6)

HANFORD ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

GOVERNMENTAL FUNDS

- The District's Governmental Funds include Special Revenue Funds for Deferred Maintenance and Cafeteria, Debt Service Funds for repayments of general obligation bonds, Capital Projects Funds, and most importantly, the General Fund. Figure 2 summarizes District Revenue by source of the District's Governmental Funds. Figure 3 summarize the District's Governmental Expenditures by function.

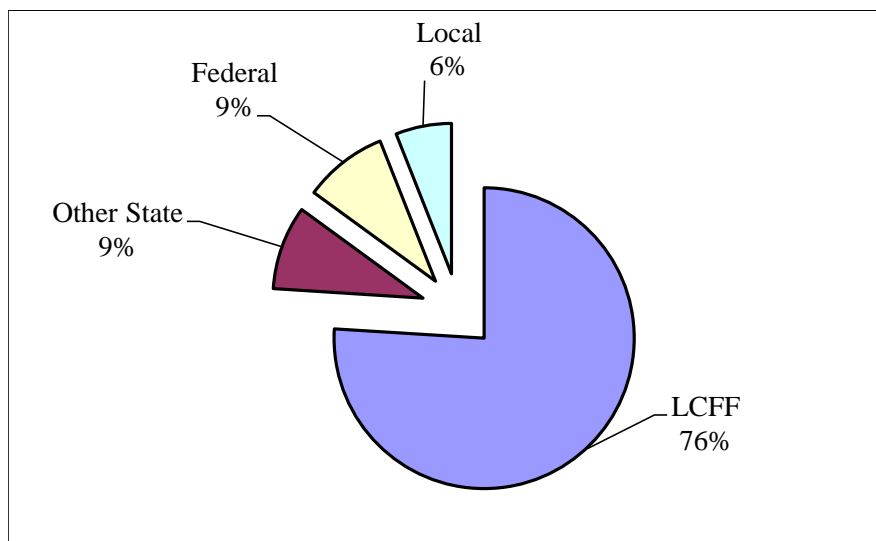
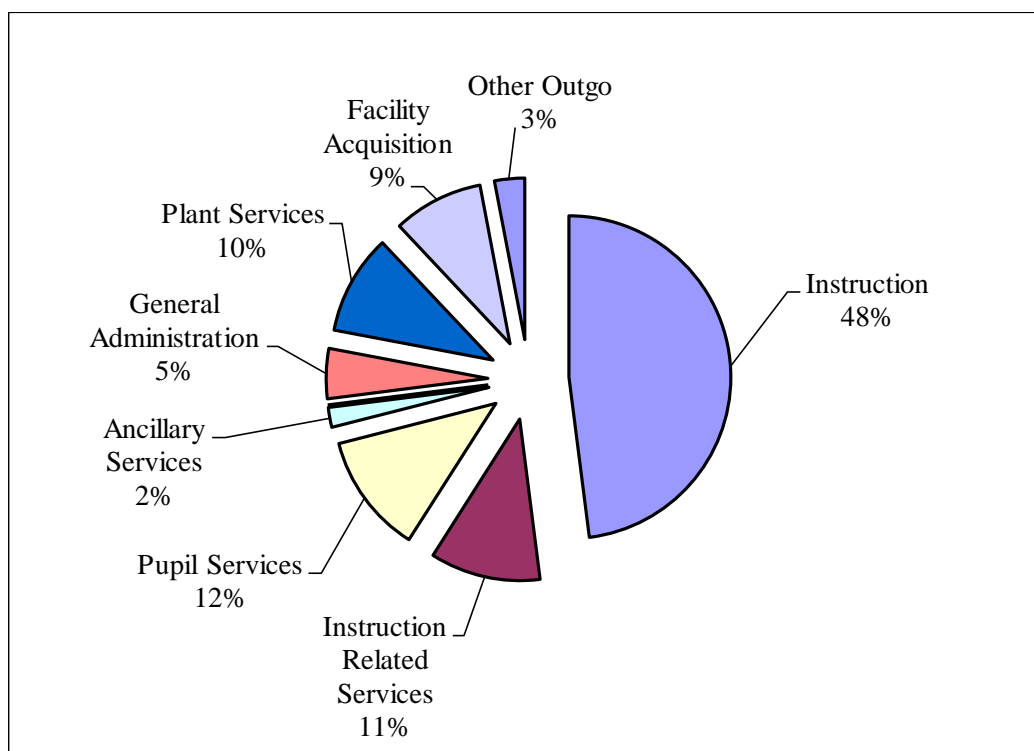


Figure 2. Revenues by Source



HANFORD ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Figure 3. Expenditures by Function

GENERAL FUND BUDGET INFORMATION

The District's budget is prepared in accordance with California law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The District begins the budget process in January of each year, to be completed by June 30. After updating of the forecast for changes in revenue and expenditure assumptions, the operating budget begins at the school level. Each school in the District receives a per pupil allocation augmented with resources for special education students. The schools and departments provide input to the superintendent and to Fiscal Services for their budget needs. The site and department budgets are reviewed monthly to ensure management becomes aware of any significant variations during the year.

• GENERAL FUND BUDGET VARIATIONS

In June of each year, a Budget is adopted by the District's Board of Trustees, effective July 1 through June 30. The Budget is based on year-ending projections from the previous year's budget. As the school year progresses, the Budget is revised and updated, with numerous financial reports made public outlining the revisions. Finally, in August of the following year, the books are closed for the July 1 – June 30 fiscal year, and the results are audited, yielding actual final numbers.

There are several reasons for Budget revisions. Most notable are any salary increases granted by the Board of Trustees for district employees for the original budget does not presume salary increases unless they have already been agreed to in a multi-year contract. Also, any changes in the number of staff and/or staff utilization of health and welfare benefits that vary from the original projections would also yield budget revisions.

The implementation of new instructional or categorical programs can also effect budget projections. For the Hanford Elementary School District, the increased emphasis on closing the achievement gap for all of our students continue to push forward several academic-focused programs that impact expenditures in personnel, instructional materials, outside services and supplies.

The State and Federal budget issues have an impact on the District's General Fund budget. As revenues from these two sources change, so do District revenues, since 85 percent of District revenues come from State and Federal revenue streams.

The final actual numbers of the General Fund that will be certified by February of the next year will be the reflection of the culmination of these several factors.

The net difference in fund balance between the adopted budget and the final budget was an increase of \$1.3 million and may be summarized as follows:

\$2.8 million increase in total revenue mainly due to increases state revenue.

\$1.5 million increase in total expenditures (not including transfers out) due primarily to decreased spending for books, supplies, and services.

HANFORD ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

CAPITAL ASSETS AND DEBT ADMINISTRATION

• CAPITAL ASSETS

At June 30, 2017, the District had \$34.6 million in a broad range of capital assets, including land, buildings, and furniture and equipment, net of accumulated depreciation. At June 30, 2018, the District's net capital assets were \$41.5 million. This amount represents a net increase (including additions and deductions) of \$6.9 million, or 19.9 percent, from last year. Table 3 presents capital asset balances for each year and the net change.

Table 3. Changes in Capital Assets
(Net of Depreciation)

(Amounts in millions)	Governmental Activities		Change
	2018	2017	
Land	\$ 3.0	\$ 2.2	\$ 0.8
Buildings and improvements	31.7	30.1	1.6
Equipment	2.6	1.9	0.7
Construction in Progress	4.2	0.4	3.8
Total	\$ 41.5	\$ 34.6	\$ 6.9

• LONG-TERM OBLIGATIONS

At the end of this year, the District had \$24.3 million in long-term obligations outstanding versus \$24.7 million last year, a decrease of 4.6 percent. Table 4 summarizes these obligations.

Table 4. Outstanding Obligations

(Amounts in millions)	Governmental Activities		Change
	2018	2017, as Restated	
General obligation bonds	\$ 12.7	\$ 13.4	\$ (0.7)
Compensated absences	0.3	0.3	-
Other postemployment benefits	11.3	11.0	0.3
Total	\$ 24.3	\$ 24.7	\$ (0.4)

The District's general obligation bond insured S&P bond rating at the time of their last issuance was "AA".

Other obligations include compensated absences payable, postemployment benefits (not including health benefits) and other long-term obligations. We present more detailed information regarding our long-term obligations in the Notes to Financial Statements.

HANFORD ELEMENTARY SCHOOL DISTRICT**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

- **NET PENSION LIABILITY (NPL)**

In the fiscal year ending June 30, 2015, the District implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, which required the District to recognize its proportionate share of the unfunded pension obligation for CalSTRS and CalPERS. As of June 30, 2018, the District reported Deferred Outflows from pension activities of \$20.0 million, Deferred Inflows from pension activities of \$2.8 million, and a Net Pension Liability of \$65.6 million. We present more detailed information regarding our net pension liability in the Notes to Financial Statements.

FOR THE FUTURE

The District's system of budgeting and internal controls is well regarded and it will take all of the District's financial abilities to meet the challenges of the future.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Hanford Elementary School District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact David Endo, Chief Business Officer, Hanford Elementary School District, P. O. Box 1067, Hanford, CA 93232.

HANFORD ELEMENTARY SCHOOL DISTRICT**STATEMENT OF NET POSITION
JUNE 30, 2018**

	Governmental Activities
ASSETS	
Deposits and investments	\$ 27,896,176
Receivables	1,238,780
Prepaid expenses	985
Stores inventories	165,649
Nondepreciable capital assets	7,181,964
Capital assets being depreciated	62,153,389
Accumulated depreciation	(27,864,992)
Total Assets	70,771,951
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to other postemployment benefits (OPEB) liability	524,044
Deferred outflows of resources related to pensions	20,006,199
Total Deferred Outflows of Resources	20,530,243
LIABILITIES	
Accounts payable	3,321,830
Unearned revenue	183,161
Long-term obligations:	
Current portion of long-term obligations other than pensions	1,375,000
Noncurrent portion of long-term obligations other than pensions	22,916,867
Total Long-Term Obligations	24,291,867
Aggregate net pension liability	65,558,808
Total Liabilities	93,355,666
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	2,751,312
NET POSITION	
Net investment in capital assets	31,620,489
Restricted for:	
Debt service	1,888,638
Capital projects	809,550
Educational programs	826,325
Other activities	1,446,470
Unrestricted	(41,396,256)
Total Net Position	\$ (4,804,784)

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Instruction	\$ 39,013,674	\$ -	\$ 3,941,638	\$ 1,953
Instruction-related activities:				
Supervision of instruction	2,858,171	-	3,097,823	-
Instructional library, media, and technology	1,168,698	-	-	-
School site administration	5,449,743	-	168,478	-
Pupil services:				
Home-to-school transportation	1,366,364	-	162,707	-
Food services	3,365,385	260,773	3,078,459	-
All other pupil services	5,516,210	-	735,339	-
Administration:				
Data processing	889,791	-	291	-
All other administration	3,290,706	13,258	342,049	-
Plant services	7,313,977	598	8,507	-
Ancillary services	1,572,585	-	1,069,379	-
Interest on long-term obligations	377,350	-	-	-
Other outgo	1,012,492	-	221,227	-
Total Governmental Activities	\$ 73,195,146	\$ 274,629	\$ 12,825,897	\$ 1,953

General revenues and subventions:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Taxes levied for other specific purposes

Federal and State aid not restricted to specific purposes

Interest and investment earnings

Miscellaneous

Subtotal, General Revenues**Change in Net Position**

Net Position - Beginning as Restated

Net Position - Ending

The accompanying notes are an integral part of these financial statements.

**Net (Expenses)
Revenues and
Changes in
Net Position**

**Governmental
Activities**

\$	(35,070,083)
	239,652
	(1,168,698)
	(5,281,265)
	(1,203,657)
	(26,153)
	(4,780,871)
	(889,500)
	(2,935,399)
	(7,304,872)
	(503,206)
	(377,350)
	(791,265)
	<hr/> (60,092,667) <hr/>
	2,929,495
	1,283,594
	32,477
	55,589,861
	242,052
	1,826,942
	<hr/> 61,904,421 <hr/>
	1,811,754
	(6,616,538)
\$	<hr/> (4,804,784) <hr/>

HANFORD ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2018

	General Fund	Special Reserve Capital Outlay Fund	Non-Major Governmental Funds
ASSETS			
Deposits and investments	\$ 16,570,450	\$ 3,708,824	\$ 7,077,957
Receivables	763,292	-	475,488
Due from other funds	-	300,000	-
Prepaid expenditures	603	-	382
Stores inventories	136,519	-	29,130
Total Assets	\$ 17,470,864	\$ 4,008,824	\$ 7,582,957
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,057,192	\$ -	\$ 209,562
Due to other funds	300,000	-	-
Unearned revenue	183,161	-	-
Total Liabilities	3,540,353	-	209,562
Fund Balances:			
Nonspendable	142,222	-	29,922
Restricted	774,000	-	6,959,723
Committed	-	-	3,296
Assigned	3,594,949	4,008,824	380,454
Unassigned	9,419,340	-	-
Total Fund Balances	13,930,511	4,008,824	7,373,395
Total Liabilities and Fund Balances	\$ 17,470,864	\$ 4,008,824	\$ 7,582,957

The accompanying notes are an integral part of these financial statements.

Total Governmental Funds	
<hr/>	
\$	27,357,231
	1,238,780
	300,000
	985
	165,649
<hr/>	
\$	29,062,645
<hr/>	

\$	3,266,754
	300,000
	183,161
<hr/>	
	3,749,915
<hr/>	

	172,144
	7,733,723
	3,296
	7,984,227
	9,419,340
<hr/>	
	25,312,730
<hr/>	

\$	29,062,645
<hr/>	

HANFORD ELEMENTARY SCHOOL DISTRICT
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018**

Total Fund Balance - Governmental Funds **\$ 25,312,730**

**Amounts Reported for Governmental Activities in the Statement
of Net Position are Different Because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.

The cost of capital assets is	\$ 69,335,353	
Accumulated depreciation is	(27,864,992)	
Net Capital Assets		41,470,361

An internal service fund is used by the District's management to charge the costs of the dental insurance program to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities. 483,869

Deferred outflows of resources related to pensions represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources related to pensions at year-end consist of:

Pension contributions subsequent to measurement date	5,578,644	
Net change in proportionate share of net pension liability	1,520,794	
Difference between projected and actual earnings on pension plan investments	652,003	
Differences between expected and actual experience in the measurement of the total pension liability.	847,978	
Changes of assumptions	11,406,780	
Total Deferred Outflows of Resources Related to Pensions		20,006,199

Deferred inflows of resources related to pensions represent an acquisition of net position that applies to a future period and is not reported in the District's funds. Deferred inflows of resources related to pensions at year-end consist of:

Net change in proportionate share of net pension liability	(470,640)	
Difference between projected and actual earnings on pension plan investments	(1,244,047)	
Differences between expected and actual experience in the measurement of the total pension liability.	(814,716)	
Changes of assumptions	(221,909)	
Total Deferred Inflows of Resources Related to Pensions		(2,751,312)

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION, Continued
 JUNE 30, 2018**

Deferred outflows of resources related to OPEB represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources related to OPEB at year-end consist of OPEB contributions subsequent to measurement date.		\$	524,044
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.			(65,558,808)
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.			
Bonds payable including unamortized premiums	\$	12,642,152	
Compensated absences		316,073	
Net other postemployment benefits (OPEB) liability		11,333,642	
Total Long-Term Obligations			(24,291,867)
Total Net Position - Governmental Activities			\$ (4,804,784)

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Special Reserve Capital Outlay Fund	Non-Major Governmental Funds
REVENUES			
Local Control Funding Formula	\$ 52,315,942	\$ -	\$ 4,015,693
Federal sources	4,055,717	-	3,009,823
Other State sources	6,013,636	-	535,771
Other local sources	2,369,741	43,479	2,081,485
Total Revenues	64,755,036	43,479	9,642,772
EXPENDITURES			
Current			
Instruction	35,003,039	-	2,234,025
Instruction-related activities:			
Supervision of instruction	2,599,773	-	45,034
Instructional library, media and technology	1,026,347	-	84,472
School site administration	4,621,113	-	399,467
Pupil services:			
Home-to-school transportation	1,161,874	-	73,737
Food services	13,587	-	3,245,349
All other pupil services	4,944,886	-	231,340
Administration:			
Data processing	879,478	-	-
All other administration	2,578,648	-	399,133
Plant services	6,348,255	17,985	693,498
Ancillary services	1,463,950	-	400
Other outgo	1,012,492	-	-
Facility acquisition and construction	63,575	934,684	6,350,965
Debt service			
Principal	-	-	780,000
Interest and other	-	-	377,350
Total Expenditures	61,717,017	952,669	14,914,770
Excess (Deficiency) of Revenues Over Expenditures	3,038,019	(909,190)	(5,271,998)
Other Financing Sources (Uses)			
Transfers in	137,548	1,185,054	3,694,374
Transfers out	(1,186,428)	-	(3,830,548)
Net Financing Sources (Uses)	(1,048,880)	1,185,054	(136,174)
NET CHANGE IN FUND BALANCES	1,989,139	275,864	(5,408,172)
Fund Balance - Beginning	11,941,372	3,732,960	12,781,567
Fund Balance - Ending	\$ 13,930,511	\$ 4,008,824	\$ 7,373,395

The accompanying notes are an integral part of these financial statements.

Total Governmental Funds	
<hr/>	
\$	56,331,635
	7,065,540
	6,549,407
	4,494,705
	<hr/>
	74,441,287
	<hr/>
	37,237,064
	2,644,807
	1,110,819
	5,020,580
	1,235,611
	3,258,936
	5,176,226
	879,478
	2,977,781
	7,059,738
	1,464,350
	1,012,492
	7,349,224
	780,000
	377,350
	<hr/>
	77,584,456
	<hr/>
	(3,143,169)
	<hr/>
	5,016,976
	(5,016,976)
	<hr/>
	-
	<hr/>
	(3,143,169)
	28,455,899
	<hr/>
\$	25,312,730
	<hr/>

HANFORD ELEMENTARY SCHOOL DISTRICT
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Total Net Change in Fund Balances - Governmental Funds **\$ (3,143,169)**

**Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because:**

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures, however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	\$ 8,499,947	
Depreciation expense	<u>(1,621,931)</u>	6,878,016

Loss on disposal of capital assets is reported in the government-wide Statement of Activities, but is not recorded in the governmental funds. (5,738)

In the Statement of Activities, compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures are measured by the amount of financial resources used (essentially, the amounts actually paid). Vacation used was less than the amounts earned by \$9,960. (9,960)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. (2,968,022)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows and net OPEB liability during the year. 148,935

Governmental funds report the effect of premiums when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these related items:

Amortization on debt premium	31,215
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Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term obligations in the statement of Net Position and does not affect the statement of activities. Repayment of debt principal for the year consisted of:

General obligation bonds	780,000
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The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES, Continued
FOR THE YEAR ENDED JUNE 30, 2018**

An internal service fund is used by the District's management to charge the costs of the unemployment compensation insurance program to the individual funds. The net income of the internal service fund is reported with governmental activities.

Change in Net Position of Governmental Activities

\$	100,477
\$	1,811,754

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT
PROPRIETARY FUND
STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities - Internal Service Fund
ASSETS	
Deposits and investments	\$ 538,945
LIABILITIES	
Claim liabilities	55,076
NET POSITION	
Unrestricted	\$ 483,869

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT

PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities - Internal Service Fund
OPERATING REVENUES	
Charges to other funds and miscellaneous revenues	\$ 690,999
OPERATING EXPENSES	
Professional and contract services	596,414
Operating gain	94,585
NONOPERATING REVENUES	
Interest income	5,892
Change in Net Position	100,477
Total Net Position - Beginning	383,392
Total Net Position - Ending	\$ 483,869

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash receipts from premiums	\$ 691,305
Cash payments for insurance claims	(711,845)
Net Cash Used by Operating Activities	<u>(20,540)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	5,892
Net Cash Provided by Investing Activities	<u>5,892</u>
Net Decrease in Cash and Cash Equivalents	(14,648)
Cash and Cash Equivalents - Beginning	553,593
Cash and Cash Equivalents - Ending	<u><u>\$ 538,945</u></u>
RECONCILIATION OF OPERATING GAIN TO NET CASH USED BY OPERATING ACTIVITIES	
Operating gain	\$ 94,585
Changes in assets and liabilities:	
Receivables	306
Claim liabilities	(115,431)
NET CASH USED BY OPERATING ACTIVITIES	<u><u>\$ (20,540)</u></u>

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2018

	Agency Funds
ASSETS	
Deposits and investments	\$ 29,950
LIABILITIES	
Due to student groups	\$ 29,950

The accompanying notes are an integral part of these financial statements.

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Hanford Elementary School District (the District) was organized under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K - 8 as mandated by the State and/or Federal agencies. The District operates eight elementary schools, one K-8 charter school, two junior high schools, and one community day school.

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 Hanford Elementary School District, this includes general operations, food service, and student related activities of the District.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 15, Pupil Transportation Equipment Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as an extension of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$3,594,949.

Special Reserve Capital Outlay Fund The Special Reserve Capital Outlay Fund exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Charter Schools Fund The Charter Schools Fund may be used by authorizing districts to account separately for the operating activities of district-operated charter schools that would otherwise be reported in the authorizing District's General Fund.

Cafeteria Fund The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

Deferred Maintenance Fund The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

County School Facilities Fund The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term obligations.

Bond Interest and Redemption Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a District (*Education Code* Sections 15125-15262).

Proprietary Funds Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following internal service fund:

Internal Service Fund Internal service funds may be used to account for goods or services provided to other funds of the District on a cost-reimbursement basis. The District operates a Self-Insurance Fund for dental coverage that is accounted for in an internal service fund.

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and 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 are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

Governmental Funds All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Proprietary Funds Proprietary funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total position. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

Fiduciary Funds Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, 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 60 days. However to achieve comparability of reporting among California LEAs 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 LEAs 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.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Unearned Revenue Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

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.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 60 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments held at June 30, 2018, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. 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 expenditures when incurred.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities column of the statement of net position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position as long-term obligations.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accounts Payable and Long-Term Obligations

Accounts payable and long-term obligations are reported in the government-wide financial statements. In general, governmental fund accounts payable that are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Premiums

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Debt premiums are amortized over the life of the bonds using the straight-line method.

In governmental fund financial statements, bond premiums are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when 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.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the MPP's fiduciary net position have been determined on the same basis as they are reported by the MPP. For this purpose, the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Fund Balances - Governmental Funds

As of June 30, 2018, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Superintendent or Assistant Superintendent, Fiscal Services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is 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, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and liabilities. Net position net of 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 their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or 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. The government-wide financial statements report \$4,970,983 of restricted net position.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are dental premiums. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

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 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Kings bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The District has implemented the provisions of this Statement as of June 30, 2018.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The District has implemented the provisions of this Statement as of June 30, 2018.

New Accounting Pronouncements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS**
JUNE 30, 2018

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS**
JUNE 30, 2018

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 2 - DEPOSITS AND INVESTMENTS**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 27,896,176
Fiduciary funds	29,950
Total Deposits and Investments	<u>\$ 27,926,126</u>

Deposits and investments as of June 30, 2018, consist of the following:

Cash on hand and in banks	\$ 42,450
Cash in revolving	5,510
Investments	27,878,166
Total Deposits and Investments	<u>\$ 27,926,126</u>

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - 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 fair value of the District's investment in the pool is reported in the accounting 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). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****General Authorizations**

Limitations as they relate to interest rate risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Segmented Time Distribution

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investments by maturity:

Investment Type	Fair Value	12 Months or Less	13 - 24 Months	25 - 60 Months	More Than 60 Months
County Pool	\$ 27,676,524	\$ -	\$ 27,676,524	\$ -	\$ -

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****NOTE 3 - FAIR VALUE MEASUREMENTS**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Kings County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2018, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government			
Categorical aid	\$ 182,017	\$ 396,894	\$ 578,911
State Government			
Grants and entitlements	468,038	48,138	516,176
Local Sources	113,237	30,456	143,693
Total	<u>\$ 763,292</u>	<u>\$ 475,488</u>	<u>\$ 1,238,780</u>

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2018, are as follows:

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	\$ 2,150,542	\$ 866,037	\$ -	\$ 3,016,579
Construction in progress	391,479	4,083,179	309,273	4,165,385
Total Capital Assets Not Being Depreciated	2,542,021	4,949,216	309,273	7,181,964
Capital Assets Being Depreciated				
Land improvements	6,280,175	32,500	-	6,312,675
Buildings and improvements	46,447,877	2,676,780	-	49,124,657
Furniture and equipment	5,770,306	1,150,724	204,973	6,716,057
Total Capital Assets Being Depreciated	58,498,358	3,860,004	204,973	62,153,389
Less Accumulated Depreciation				
Land improvements	4,942,794	138,936	-	5,081,730
Buildings and improvements	17,641,485	1,052,470	-	18,693,955
Furniture and equipment	3,858,017	430,525	199,235	4,089,307
Total Accumulated Depreciation	26,442,296	1,621,931	199,235	27,864,992
Governmental Activities Capital Assets, Net	\$ 34,598,083	\$ 7,187,289	\$ 315,011	\$ 41,470,361

Depreciation expense was charged to the following functions as follows:

Governmental Activities	
Instruction	\$ 729,580
Supervision of instruction	58,930
School site administration	129,790
Home-to-school transportation	89,766
Food services	105,212
All other pupil services	45,979
Ancillary services	29,871
All other general administration	185,185
Plant services	247,618
Total Depreciation Expenses Governmental Activities	\$ 1,621,931

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****NOTE 6 - INTERFUND TRANSACTIONS****Interfund Receivables/Payables (Due To/Due From)**

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2018, between major governmental funds are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds		
General	\$ -	\$ 300,000
Special Reserve Capital Outlay	300,000	-
Total All Governmental Funds	<u>\$ 300,000</u>	<u>\$ 300,000</u>

The General Fund owes the Special Reserve Capital Outlay Fund for project related expenditures.

\$ 300,000

Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2018, consist of the following:

The General Fund transferred to the Special Reserve Capital Outlay Fund for capital projects.	\$ 1,185,054
The General Fund transferred to the Cafeteria Non-Major Governmental Fund for uncollected food service charges.	1,374
The Charter Schools Non-Major Governmental Fund transferred to the General Fund to	137,548
The Building Non-Major Governmental Fund transferred to the County School Facilities Non-Major Governmental Fund for potential state funded classroom wing.	2,933,000
The Capital Facilities Non-Major Governmental Fund transferred to the County School Facilities Non-Major Governmental Fund for potential state funded classroom wing.	760,000
Total	<u>\$ 5,016,976</u>

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****NOTE 7 - ACCOUNTS PAYABLE**

Accounts payable at June 30, 2018, consist of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds	Internal Service Fund	Total Governmental Activities
Vendor payables	\$ 1,020,025	\$ 188,984	\$ 1,209,009	\$ 55,076	\$ 1,264,085
Deferred payroll	1,715,959	-	1,715,959	-	1,715,959
LCFF funding	321,208	20,578	341,786	-	341,786
Total	<u>\$ 3,057,192</u>	<u>\$ 209,562</u>	<u>\$ 3,266,754</u>	<u>\$ 55,076</u>	<u>\$ 3,321,830</u>

NOTE 8 - UNEARNED REVENUE

Unearned revenue at June 30, 2018, consists of the following:

	General Fund
Federal financial assistance	<u>\$ 183,161</u>

NOTE 9 - LONG-TERM OBLIGATIONS**Summary**

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2017, as Restated	Additions	Deductions	Balance June 30, 2018	Due in One Year
General obligation bonds-					
2003 Issuance	\$ 680,000	\$ -	\$ 350,000	\$ 330,000	\$ 330,000
2010 issuance	3,415,000	-	430,000	2,985,000	445,000
2016A issuance	8,800,000	-	-	8,800,000	600,000
Bond premiums	558,367	-	31,215	527,152	-
Compensated absences - net	306,113	9,960	-	316,073	-
Net other postemployment benefit (OPEB) liability	10,958,533	415,483	40,374	11,333,642	-
Total	<u>\$24,718,013</u>	<u>\$ 425,443</u>	<u>\$ 851,589</u>	<u>\$ 24,291,867</u>	<u>\$ 1,375,000</u>

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. The compensated absences and other postemployment benefits obligations will be paid by the fund for which the employee worked.

Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Dates	Interest Rate %	Original Issue	Bonds Outstanding July 1, 2017	Redeemed	Bonds Outstanding June 30, 2018
2003	2005-19	2.0-3.5	\$ 4,775,000	\$ 680,000	\$ 350,000	\$ 330,000
2010	2012-24	2.0-5.0	5,740,000	3,415,000	430,000	2,985,000
2017	2019-47	2.0-5.0	8,800,000	8,800,000	-	8,800,000
Total				<u>\$ 12,895,000</u>	<u>\$ 780,000</u>	<u>\$ 12,115,000</u>

Debt Service Requirements to Maturity2003 General Obligation Bonds

On June 12, 2003, the District issued general obligation refunding bonds in the amount of \$4,775,000 for the purpose of refunding the *callable* outstanding 1993 General Obligation Bonds of the District. The bond interest rates range from 2.0 percent to 3.5 percent. Interest on the Bonds is payable semiannually each January 1 and July 1, commencing on July 1, 2004.

The bonds mature through 2019 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2019	<u>\$ 330,000</u>	<u>\$ 5,775</u>	<u>\$ 335,775</u>

The bonds were sold at a premium of \$16,991 which is being amortized over the life of the bonds at \$1,132 per year. The premium has been fully amortized as of June 30, 2018.

2010 General Obligation Bonds

On December 9, 2010, the District issued general obligation refunding bonds in the amount of \$5,740,000 for the purpose of refunding the outstanding 1998 General Obligation Bonds of the District originally issued to fund improvements to real property for school purposes. The bond interest rates range from 2.0 percent to 5.0 percent. Interest on the Bonds is payable semiannually each March 1 and September 1, commencing on March 1, 2011.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The bonds mature through 2024 as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2019	\$ 445,000	\$ 129,306	\$ 574,306
2020	460,000	109,500	569,500
2021	485,000	89,450	574,450
2022	505,000	67,125	572,125
2023	535,000	41,125	576,125
2024	555,000	13,875	568,875
Total	<u>\$ 2,985,000</u>	<u>\$ 450,381</u>	<u>\$ 3,435,381</u>

The bonds were sold at a premium of \$210,148 which is being amortized over the life of the bonds at \$15,011 per year. The unamortized premium as of June 30, 2018, amounted to \$90,060.

2016A General Obligation Bonds

On May 24, 2017, the District issued \$8,800,000 Election of 2016, Series A General Obligation Bonds. The bonds were authorized at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$24,000,000 principal amount of general obligation bonds to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and to pay the costs of issuing the bonds. The bonds were issued as current interest bonds. Interest on the bonds is payable semiannually on February 1 and August 1 of each year commencing February 1, 2018.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2019	\$ 600,000	\$ 325,144	\$ 925,144
2020	115,000	322,625	437,625
2021	-	320,900	320,900
2022	-	320,900	320,900
2023	-	320,900	320,900
2024-2028	390,000	1,574,700	1,964,700
2029-2033	960,000	1,415,600	2,375,600
2034-2038	1,570,000	1,201,086	2,771,086
2039-2043	2,420,000	863,510	3,283,510
2044-2047	2,745,000	284,337	3,029,337
Total	<u>\$ 8,800,000</u>	<u>\$ 6,949,702</u>	<u>\$ 15,749,702</u>

The bonds were sold at a premium of \$452,164 which is being amortized over the life of the bonds at \$15,072 per year. The unamortized premium as of June 30, 2018, amounted to \$437,092.

Compensated Absences

The long-term portion of compensated absences for the District at June 30, 2018, amounted to \$316,073.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****Net Other Postemployment Benefit (OPEB) Liability**

For the fiscal year ended June 30, 2018, the District reported net OPEB liability, deferred outflows of resources, and OPEB expense for the following plans:

<u>OPEB Plan</u>	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>OPEB Expense</u>
District Plan	\$ 10,948,932	\$ 524,044	\$ 937,986
Medicare Premium Payment (MPP) Program	384,710	-	(40,374)
Total	<u>\$ 11,333,642</u>	<u>\$ 524,044</u>	<u>\$ 897,612</u>

The details of each plan are as follows:

District Plan**Plan Administration**

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At June 30, 2017, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	45
Active employees	435
Total	<u>480</u>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Hanford Elementary Teachers Association (HETA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, HETA, CSEA, and the unrepresented groups. For fiscal year 2017-2018, the District paid \$522,503 in benefits.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Total OPEB Liability of the District

The District's total OPEB liability of \$10,948,932 was measured as of June 30, 2017.

Actuarial Assumptions

The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0 percent
Salary increases	3.0 percent, average, including inflation
Investment rate of return	3.13 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	6.0 percent for 2017, 5.0 percent for 2018 and later years

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males and Females, as appropriate, without projection.

The actual assumptions used in the July 1, 2017 valuation were based on the results of an actual experience study for the period July 1, 2016 to June 30, 2017.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2017	\$ 10,533,449
Service cost	616,403
Interest	321,583
Benefit payments	(522,503)
Net change in total OPEB liability	415,483
Balance at June 30, 2018	<u>\$ 10,948,932</u>

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Total OPEB Liability
1% decrease (2.13%)	\$ 12,014,932
Current discount rate (3.13%)	10,948,932
1% increase (4.13%)	9,992,356

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (5.0% decreasing to 4.0%)	\$ 9,835,951
Current healthcare cost trend rate (6.0% decreasing to 5.0%)	10,948,932
1% increase (7.0% decreasing to 6.0%)	12,267,649

OPEB Expense and Deferred Outflows of Resources

For the year ended June 30, 2018, the District recognized OPEB expense of \$937,986. At June 30, 2018, the District reported deferred outflows of resources for OPEB contributions subsequent to measurement date of \$524,044.

Medicare Premium Payment (MPP) Program**Plan Description**

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, benefit payments that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

OPEB Liabilities and OPEB Expense

At June 30, 2018, the District reported a liability of \$384,710 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2016, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively, was 0.0914 percent.

For the year ended June 30, 2018, the District recognized OPEB expense of \$(40,374).

Actuarial Methods and Assumptions

The total OPEB liability for the MPP Program as of June 30, 2016, was determined based on a financial reporting actuarial valuation that used the June 30, 2016 assumptions presented in the table below. The June 30, 2017 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total OPEB liability to June 30, 2017, using the assumptions listed in the following table:

Measurement Date	June 30, 2017	June 30, 2016
Valuation Date	June 30, 2016	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2016	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.58%	2.85%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

For the valuation as of June 30, 2016, CalSTRS used custom mortality tables based on RP2000 Series tables issued by the Society of Actuaries, adjusted to fit CalSTRS specific experience through June 30, 2015. For the valuation as of June 30, 2017, CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015, experience study adopted by the board in February 2017. CalSTRS now 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 the members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 571 or an average of 0.32 percent of the potentially eligible population (177,763).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2017 and 2016, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2017 and 2016 was 3.58 percent and 2.85 percent, respectively. The MPP Program is funded on a pay-as-you-go basis as described in Note 1, and under the pay-as-you-go method, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.58 percent and 2.85 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2017 and 2016, respectively, was applied to all periods of projected benefit payments to measure the total OPEB liability.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (2.58%)	\$ 425,901
Current discount rate (3.58%)	384,710
1% increase (4.58%)	344,643

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS****JUNE 30, 2018**

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 347,645
Current medicare costs trend rate (3.7% Part A and 4.1% Part B)	384,710
1% increase (4.7% Part A and 5.1% Part B)	421,406

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****NOTE 10 - FUND BALANCES**

Fund balances are composed of the following elements:

	General Fund	Special Reserve Capital Outlay Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 5,100	\$ -	\$ 410	\$ 5,510
Stores inventories	136,519	-	29,130	165,649
Prepaid expenditures	603	-	382	985
Total Nonspendable	142,222	-	29,922	172,144
Restricted				
Legally restricted programs	774,000	-	1,469,255	2,243,255
Capital projects	-	-	3,601,830	3,601,830
Debt service	-	-	1,888,638	1,888,638
Total Restricted	774,000	-	6,959,723	7,733,723
Committed				
Deferred maintenance program	-	-	3,296	3,296
Assigned				
Transportation Equipment	148,916	-	-	148,916
Charter school activities	-	-	380,454	380,454
Postemployment benefits	3,446,033	-	-	3,446,033
Future capital projects	-	4,008,824	-	4,008,824
Total Assigned	3,594,949	4,008,824	380,454	7,984,227
Unassigned				
Reserve for economic uncertainties	6,400,000	-	-	6,400,000
Remaining unassigned	3,019,340	-	-	3,019,340
Total Unassigned	9,419,340	-	-	9,419,340
Total	\$ 13,930,511	\$ 4,008,824	\$ 7,373,395	\$ 25,312,730

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 11 - RISK MANAGEMENT**Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2018, the District contracted with Northern California Regional Excess Liability Fund for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2018, the District participated in the Kings County Self-Insured Schools (KCSIC), an insurance purchasing pool. The intent of KCSIC is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in KCSIC. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in KCSIC. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of KCSIC. Participation in KCSIC is limited to districts that can meet KCSIC's selection criteria.

Employee Medical and Vision Benefits

The District has contracted with the Self-Insured Schools of California (SISC III) to provide employee medical benefits. SISC III is a shared risk pool comprised of agencies in California. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating Districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool. The District has a contract with Keenan-Medical Eye Services for employee vision benefits. The plan is fully insured.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****Employee Dental Benefits Claims Liabilities**

The District records an estimated liability for dental claims paid out of the Self-Insurance Fund of the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience. The following represent the changes in approximate aggregate liabilities for the District from June 30, 2016 to June 30, 2018 (in thousands):

	<u>Dental Care</u>
Liability Balance, June 30, 2016	\$ 156,570
Claims and changes in estimates	13,937
Liability Balance, June 30, 2017	<u>170,507</u>
Claims and changes in estimates	(115,431)
Liability Balance, June 30, 2018	<u>\$ 55,076</u>
Assets available to pay claims at June 30, 2018	<u><u>\$ 538,945</u></u>

NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2018, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 46,711,085	\$ 14,014,239	\$ 2,425,987	\$ 4,937,202
CalPERS	18,847,723	5,991,960	325,325	3,609,464
Total	<u>\$ 65,558,808</u>	<u>\$ 20,006,199</u>	<u>\$ 2,751,312</u>	<u>\$ 8,546,666</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)**Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2018, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required state contribution rate	9.328%	9.328%

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the District's total contributions were \$3,978,395.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS**
JUNE 30, 2018**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 46,711,085
State's proportionate share of the net pension liability associated with the District	27,633,883
Total	<u><u>\$ 74,344,968</u></u>

The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement periods June 30, 2017 and June 30, 2016, respectively was 0.0505 percent and 0.0511 percent, resulting in a net decrease in the proportionate share of 0.0006 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$4,937,202. In addition, the District recognized pension expense and revenue of \$2,781,616 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 3,978,395	\$ -
Net change in proportionate share of net pension liability	1,209,328	367,224
Difference between projected and actual earnings on pension plan investments	-	1,244,047
Differences between expected and actual experience in the measurement of the total pension liability	172,742	814,716
Changes of assumptions	8,653,774	-
Total	<u><u>\$ 14,014,239</u></u>	<u><u>\$ 2,425,987</u></u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS**
JUNE 30, 2018

The deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Inflows of Resources
2019	\$ (1,034,222)
2020	782,600
2021	112,846
2022	(1,105,271)
Total	<u>\$ (1,244,047)</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 1,527,393
2020	1,527,393
2021	1,527,393
2022	1,527,394
2023	1,334,449
Thereafter	1,409,882
Total	<u>\$ 8,853,904</u>

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension 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 pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2017, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the 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 total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 68,586,703
Current discount rate (7.10%)	46,711,085
1% increase (8.10%)	28,957,539

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

Contributions

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. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. 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 District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the total District contributions were \$1,600,249.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$18,847,723. The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively was 0.0790 percent and 0.0798 percent, resulting in a net decrease in the proportionate share of 0.0008 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$3,609,464. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,600,249	\$ -
Net change in proportionate share of net pension liability	311,466	103,416
Difference between projected and actual earnings on pension plan investments	652,003	-
Differences between expected and actual experience in the measurement of the total pension liability	675,236	-
Changes of assumptions	2,753,006	221,909
Total	<u>\$ 5,991,960</u>	<u>\$ 325,325</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources
2019	\$ (17,666)
2020	752,270
2021	274,436
2022	(357,037)
Total	<u>\$ 652,003</u>

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 1,304,337
2020	1,190,021
2021	920,025
Total	<u>\$ 3,414,383</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.38%
Global debt securities	19%	2.27%
Inflation assets	6%	1.39%
Private equity	12%	6.63%
Real estate	11%	5.21%
Infrastructure and Forestland	3%	5.36%
Liquidity	2%	-0.90%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool 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 total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 27,731,040
Current discount rate (7.15%)	18,847,723
1% increase (8.15%)	11,478,267

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security. Contributions made by the District and an employee vest immediately. The District contributes 6.2 percent of an employee's gross earnings. An employee is required to contribute 6.2 percent of his or her gross earnings Social Security.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$2,247,218 (9.328 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves.

NOTE 13 - COMMITMENTS AND CONTINGENCIES**Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

Litigation

The District is not currently a party to any legal proceedings.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018****Construction Commitments**

As of June 30, 2018, the District had the following commitments with respect to the unfinished capital projects:

Capital Projects	Remaining Construction Commitment	Expected Date of Completion
Martin Luther King classroom wing	\$ 315,241	8/2018
Martin Luther King child development campus	334,049	8/2018
Jefferson administration building	63,884	4/2019
Lincoln new kinder wing	132,667	12/2019
John F. Kennedy gym and cafeteria re-roofing	127,164	8/2018
Total remaining construction commitments	<u>\$ 973,005</u>	

NOTE 14 - PARTICIPATION IN JOINT POWERS AUTHORITIES

The District is a member of the Northern California Regional Excess Liability Fund (NorCal ReLiEF), the Self-Insured Schools of California (SISC III), the Kings County Self-Insured Schools (KCSIS), and the Kings Schools Transportation Authority (KSTA) joint powers authorities (JPAs). The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools, and the JPAs are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has an appointed representative to the governing board of NorCal ReLiEF.

During the year ended June 30, 2018, the District made payment of \$303,322 to NorCal ReLiEF for property and liability insurance.

The District has appointed no members to the governing board of SISC III.

During the year ended June 30, 2018, the District made payment of \$6,298,235 to SISC III for health insurance.

The District has an appointed representative to the governing board of KCSIS.

During the year ended June 30, 2018, the District made payment of \$748,903 to KCSIS for workers' compensation insurance.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

The District has an appointed representative to the governing board of KSTA.

During the year ended June 30, 2018, the District made payment of \$363,328 to KSTA for student transportation services.

NOTE 15 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

Government-Wide Financial Statements

Net Position - Beginning	\$ 845,293
Inclusion of net OPEB liability from the adoption of GASB Statement No. 75	(7,461,831)
Net Position - Beginning as Restated	<u><u>\$ (6,616,538)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

HANFORD ELEMENTARY SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts			Variances - Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
REVENUES				
Local Control Funding Formula	\$ 52,536,587	\$ 52,315,942	\$ 52,315,942	\$ -
Federal sources	3,117,059	4,055,717	4,055,717	-
Other State sources	4,321,794	6,013,636	6,013,636	-
Other local sources	2,073,346	2,369,741	2,369,741	-
Total Revenues	62,048,786	64,755,036	64,755,036	-
EXPENDITURES				
Current				
Certificated salaries	26,452,112	26,359,241	26,359,241	-
Classified salaries	10,424,580	10,531,763	10,531,763	-
Employee benefits	15,692,942	15,766,389	15,766,389	-
Books and supplies	3,866,133	3,567,788	3,567,788	-
Services and operating expenditures	3,494,803	3,681,574	3,681,574	-
Other outgo	979,762	642,494	642,494	-
Capital outlay	452,989	1,167,768	1,167,768	-
Total Expenditures	61,363,321	61,717,017	61,717,017	-
Excess (Deficiency) of Revenues				
Over Expenditures	685,465	3,038,019	3,038,019	-
Other Financing Sources (Uses)				
Transfers in	-	137,548	137,548	-
Transfers out	-	(1,186,428)	(1,186,428)	-
Net Financing Sources (Uses)	-	(1,048,880)	(1,048,880)	-
NET CHANGE IN FUND BALANCES	685,465	1,989,139	1,989,139	-
Fund Balance - Beginning	11,941,372	11,941,372	11,941,372	-
Fund Balance - Ending	\$ 12,626,837	\$ 13,930,511	\$ 13,930,511	\$ -

See accompanying note to required supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT
**SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2018**

	2018
Total OPEB Liability	
Service cost	\$ 616,403
Interest	321,583
Benefit payments	(522,503)
Net change in total OPEB liability	415,483
Total OPEB liability - beginning	10,533,449
Total OPEB liability - ending	<u>\$ 10,948,932</u>
 Covered payroll	 <u>N/A ¹</u>
 District's total OPEB liability as a percentage of covered payroll	 <u>N/A ¹</u>

¹ The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET
 OPEB LIABILITY - MPP PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2018**

Year ended June 30,	<u>2017</u>
District's proportion of the net OPEB liability	<u>0.0914%</u>
District's proportionate share of the net OPEB liability	<u>\$ 384,710</u>
District's covered-employee payroll	<u>N/A ¹</u>
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	<u>N/A ¹</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.01%</u>

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
CalSTRS		
District's proportion of the net pension liability	<u>0.0505%</u>	<u>0.0511%</u>
District's proportionate share of the net pension liability	\$ 46,711,085	\$ 41,305,968
State's proportionate share of the net pension liability associated with the District	<u>27,633,883</u>	<u>23,514,751</u>
Total	<u><u>\$ 74,344,968</u></u>	<u><u>\$ 64,820,719</u></u>
District's covered - employee payroll	<u>\$ 26,685,429</u>	<u>\$ 25,643,541</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>175.04%</u>	<u>161.08%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69%</u>	<u>70%</u>
 CalPERS		
District's proportion of the net pension liability	<u>0.0790%</u>	<u>0.0798%</u>
District's proportionate share of the net pension liability	<u>\$ 18,847,723</u>	<u>\$ 15,760,087</u>
District's covered - employee payroll	<u>\$ 10,066,302</u>	<u>\$ 9,581,751</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>187.24%</u>	<u>164.48%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72%</u>	<u>74%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
<u>0.0510%</u>	<u>0.0482%</u>
\$ 34,307,537	\$ 28,163,133
<u>18,144,905</u>	<u>17,006,116</u>
<u>\$ 52,452,442</u>	<u>\$ 45,169,249</u>
<u>\$ 23,320,878</u>	<u>\$ 21,702,145</u>
<u>147.11%</u>	<u>129.77%</u>
<u>74%</u>	<u>77%</u>
<u>0.0771%</u>	<u>0.0740%</u>
\$ 11,366,384	\$ 8,395,535
\$ 8,524,832	\$ 7,842,555
<u>133.33%</u>	<u>107.05%</u>
<u>79%</u>	<u>83%</u>

HANFORD ELEMENTARY SCHOOL DISTRICT**SCHEDULE OF DISTRICT CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>2018</u>	<u>2017</u>
CalSTRS		
Contractually required contribution	\$ 3,978,395	\$ 3,357,027
Contributions in relation to the contractually required contribution	<u>3,978,395</u>	<u>3,357,027</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 27,570,305</u>	<u>\$ 26,685,429</u>
Contributions as a percentage of covered - employee payroll	<u>14.43%</u>	<u>12.58%</u>
CalPERS		
Contractually required contribution	\$ 1,600,249	\$ 1,398,008
Contributions in relation to the contractually required contribution	<u>1,600,249</u>	<u>1,398,008</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 10,303,580</u>	<u>\$ 10,066,302</u>
Contributions as a percentage of covered - employee payroll	<u>15.531%</u>	<u>13.888%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
\$ 2,751,552	\$ 2,070,894
<u>2,751,552</u>	<u>2,070,894</u>
<u>\$ -</u>	<u>\$ -</u>
 \$ 25,643,541	 \$ 23,320,878
 <u>10.73%</u>	 <u>8.88%</u>
\$ 1,135,150	\$ 1,003,458
<u>1,135,150</u>	<u>1,003,458</u>
<u>\$ -</u>	<u>\$ -</u>
 \$ 9,581,751	 \$ 8,524,832
 <u>11.847%</u>	 <u>11.771%</u>

HANFORD ELEMENTARY SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The plan rate of investment return assumption was changed from 2.85 percent to 3.58 percent since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**
JUNE 30, 2018

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

SUPPLEMENTARY INFORMATION

HANFORD ELEMENTARY SCHOOL DISTRICT**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed Through California Department of Education (CDE):			
Title I - Part A, Basic Grants	84.010	14329	\$ 3,082,094
Title II - Part A, Supporting Effective Instruction	84.367	14341	272,776
Title III - English Language Acquisition - LEP	84.365	14346	193,120
Special Education, Basic Local Assistance	84.027	13379	204,877
Special Education, Basic Local Assistance Private School	84.027	10115	125
Special Education, Mental Health Services	84.027A	15197	66,927
Total U.S. Department of Education			<u>3,819,919</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through California Department of Health Care Services:			
Medi-Cal Administrative Assistance	93.778	10060	190,874
Medi-Cal Billing Option	93.778	10013	44,924
Total U.S. Department of Health and Human Services			<u>235,798</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through CDE:			
Child Nutrition Cluster			
National School Lunch	10.555	13391	2,058,835
Especially Needy Breakfast	10.553	13526	606,183
Meals Supplements - Snack	10.555	13391	94,577
Summer Food Program	10.559	13004	17,977
Food Distribution - Commodities	10.555	13391	232,251
Subtotal Child Nutrition Cluster			<u>3,009,823</u>
Total U.S. Department of Agriculture			<u>3,009,823</u>
Total Expenditures of Federal Awards			<u>\$ 7,065,540</u>

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2018

ORGANIZATION

The Hanford Elementary School District was established in August 1891 and consists of an area comprising approximately 12.92 square miles. The District operates eight elementary schools, one K-8 charter school, two junior high schools, and one community day school. There were no boundary changes during the year.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Jeff Garner	President	2018
Timothy Revious	Vice President	2020
Lupe Hernandez	Clerk	2018
Robert "Bobby" Garcia	Trustee	2018
Greg Strickland	Trustee	2020

ADMINISTRATION

Joy C. Gabler	Superintendent
David Endo	Chief Business Official
Jaime Martinez	Assistant Superintendent Human Resources
Jill Rubalcava	Assistant Superintendent Curriculum, Instruction and Professional Development
Karen McConnell	Assistant Superintendent, Special Services

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT**SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	Second Period Report	Annual Report
HANFORD ELEMENTARY SCHOOL DISTRICT		
Regular ADA		
Transitional kindergarten through third	2,397.03	2,401.79
Fourth through sixth	1,757.30	1,758.36
Seventh and eighth	1,178.24	1,174.76
Total Regular ADA	5,332.57	5,334.91
Extended Year Special Education		
Transitional kindergarten through third	-	0.74
Total Extended Year Special Education	-	0.74
Special Education, Nonpublic, Nonsectarian Schools		
Transitional kindergarten through third	-	0.24
Fourth through sixth	-	0.01
Seventh and eighth	1.00	0.97
Total Special Education, Nonpublic, Nonsectarian Schools	1.00	1.22
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Transitional kindergarten through third	-	0.08
Fourth through sixth	-	0.13
Seventh and eighth	-	0.11
Total Special Education, Nonpublic, Nonsectarian Schools	-	0.32
Community Day School		
Transitional kindergarten through third	5.13	4.23
Fourth through sixth	2.97	3.12
Seventh and eighth	7.19	8.61
Total Community Day School	15.29	15.96
Total ADA	5,348.86	5,353.15
JEFFERSON CHARTER ACADEMY		
Regular ADA - All classroom based		
Transitional kindergarten through third	186.87	188.26
Fourth through sixth	176.79	177.04
Seventh and eighth	89.31	89.50
Total Regular ADA	452.97	454.80

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT**SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2018****HANFORD ELEMENTARY SCHOOL DISTRICT**

Grade Level	1986-1987 Minutes Requirement	2017-2018 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	48,913	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		52,103	180	N/A	Complied
Grade 2		52,103	180	N/A	Complied
Grade 3		52,103	180	N/A	Complied
Grades 4 - 6	54,000				
Grade 4		55,293	180	N/A	Complied
Grade 5		55,293	180	N/A	Complied
Grade 6		55,293	180	N/A	Complied
Grades 7 - 8	54,000				
Grade 7		57,138	180	N/A	Complied
Grade 8		57,138	180	N/A	Complied

JEFFERSON CHARTER ACADEMY

Grade Level	1986-1987 Minutes Requirement	2017-2018 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	48,913	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		52,103	180	N/A	Complied
Grade 2		52,103	180	N/A	Complied
Grade 3		52,103	180	N/A	Complied
Grades 4 - 6	54,000				
Grade 4		55,293	180	N/A	Complied
Grade 5		55,293	180	N/A	Complied
Grade 6		55,293	180	N/A	Complied
Grades 7 - 8	54,000				
Grade 7		57,318	180	N/A	Complied
Grade 8		57,318	180	N/A	Complied

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

There were no adjustments to the Unaudited Actual Financial Report which required reconciliation to the audited financial statements at June 30, 2018.

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT

**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018**

	(Budget) 2019 ¹	2018	2017	2016
GENERAL FUND				
Revenues ⁴	\$ 69,380,647	\$ 64,728,808	\$ 62,214,309	\$ 60,016,389
Expenditures	66,427,071	61,717,017	58,903,348	56,714,134
Other uses and transfers out	1,993,500	2,694,216	1,889,795	2,647,472
Total Expenditures and Other Uses ⁴	68,420,571	64,411,233	60,793,143	59,361,606
INCREASE (DECREASE) IN FUND BALANCE	\$ 960,076	\$ 317,575	\$ 1,421,166	\$ 654,783
ENDING FUND BALANCE	\$ 11,295,638	\$ 10,335,562	\$ 10,017,987	\$ 8,596,821
AVAILABLE RESERVES ²	\$ 10,602,457	\$ 9,419,340	\$ 8,688,436	\$ 6,823,394
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	15.50%	14.62%	14.29%	11.49%
LONG-TERM OBLIGATIONS ⁵	Not Available	\$ 24,291,867	\$ 24,718,013	\$ 8,499,624
AVERAGE DAILY ATTENDANCE AT P-2 ³	5,348	5,349	5,352	5,325

The General Fund balance has increased by \$1,738,741 over the past two years. The fiscal year 2018-2019 budget projects a further increase of \$960,076 (9.29 percent). For a district this size, the State recommends available reserves of at least 3.0 percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years and anticipates incurring an operating surplus during the 2018-2019 fiscal year. Total long-term obligations have increased by \$15,792,243 over the past two years due primarily to the issuance of general obligation bonds and the implementation of GASB Statement No. 75.

Average daily attendance has increased by 24 over the past two years. A decline of one ADA is anticipated during fiscal year 2018-2019.

¹ Budget 2019 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

³ Excludes Charter School average daily attendance.

⁴ General Fund amounts do not include activity related to the consolidation of the Pupil Transportation Fund and the Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

⁵ The balance of long-term obligations for the year ended June 30, 2017, has been restated due to the implementation of GASB Statement No. 75.

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT**SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Charter School	Included in Audit Report
Jefferson Charter Academy (Charter School Number 1637)	Yes

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2018

	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund
ASSETS			
Deposits and investments	\$ 487,843	\$ 1,020,774	\$ 3,296
Receivables	18,728	434,286	-
Prepaid expenses	382	-	-
Stores inventories	-	29,130	-
Total Assets	\$ 506,953	\$ 1,484,190	\$ 3,296
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 73,792	\$ 37,720	\$ -
Fund Balances:			
Nonspendable	382	29,540	-
Restricted	52,325	1,416,930	-
Committed	-	-	3,296
Assigned	380,454	-	-
Total Fund Balances	433,161	1,446,470	3,296
Total Liabilities and Fund Balances	\$ 506,953	\$ 1,484,190	\$ 3,296

See accompanying note to supplementary information.

Building Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
\$ 2,890,330	\$ 176,193	\$ 610,883	\$ 1,888,638	\$ 7,077,957
-	22,474	-	-	475,488
-	-	-	-	382
-	-	-	-	29,130
<u>\$ 2,890,330</u>	<u>\$ 198,667</u>	<u>\$ 610,883</u>	<u>\$ 1,888,638</u>	<u>\$ 7,582,957</u>
<u>\$ 98,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,562</u>
-	-	-	-	29,922
2,792,280	198,667	610,883	1,888,638	6,959,723
-	-	-	-	3,296
-	-	-	-	380,454
<u>2,792,280</u>	<u>198,667</u>	<u>610,883</u>	<u>1,888,638</u>	<u>7,373,395</u>
<u>\$ 2,890,330</u>	<u>\$ 198,667</u>	<u>\$ 610,883</u>	<u>\$ 1,888,638</u>	<u>\$ 7,582,957</u>

HANFORD ELEMENTARY SCHOOL DISTRICT
**NON-MAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2018**

	Charter Schools Fund	Cafeteria Fund
REVENUES		
Local Control Funding Formula	\$ 3,685,693	\$ -
Federal sources	-	3,009,823
Other State sources	299,465	213,887
Other local sources	21,546	292,956
Total Revenues	4,006,704	3,516,666
EXPENDITURES		
Current		
Instruction	2,234,025	-
Instruction-related activities:		
Supervision of instruction	45,034	-
Instructional library, media, and technology	84,472	-
School site administration	399,467	-
Pupil services:		
Home-to-school transportation	73,737	-
Food services	-	3,245,349
All other pupil services	231,340	-
Administration:		
All other administration	219,267	165,000
Plant services	509,665	7,446
Ancillary services	400	-
Facility acquisition and construction	-	-
Debt service		
Principal	-	-
Interest and other	-	-
Total Expenditures	3,797,407	3,417,795
Excess (Deficiency) of Revenues Over Expenditures	209,297	98,871
Other Financing Sources (Uses)		
Transfers in	-	1,374
Transfers out	(137,548)	-
Net Financing Sources (Uses)	(137,548)	1,374
NET CHANGE IN FUND BALANCES	71,749	100,245
Fund Balance - Beginning	361,412	1,346,225
Fund Balance - Ending	\$ 433,161	\$ 1,446,470

See accompanying note to supplementary information.

Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund
\$ 330,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	22,419
2,486	83,402	397,578	1,953	1,281,564
332,486	83,402	397,578	1,953	1,303,983
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	14,866	-	-
1,312	-	175,075	-	-
-	-	-	-	-
346,602	2,911,177	9,116	3,084,070	-
-	-	-	-	780,000
-	-	-	-	377,350
347,914	2,911,177	199,057	3,084,070	1,157,350
(15,428)	(2,827,775)	198,521	(3,082,117)	146,633
-	-	-	3,693,000	-
-	(2,933,000)	(760,000)	-	-
-	(2,933,000)	(760,000)	3,693,000	-
(15,428)	(5,760,775)	(561,479)	610,883	146,633
18,724	8,553,055	760,146	-	1,742,005
\$ 3,296	\$ 2,792,280	\$ 198,667	\$ 610,883	\$ 1,888,638

HANFORD ELEMENTARY SCHOOL DISTRICT
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES, Continued
FOR THE YEAR ENDED JUNE 30, 2018

	Total Non-Major Governmental Funds
REVENUES	
Local Control Funding Formula	\$ 4,015,693
Federal sources	3,009,823
Other State sources	535,771
Other local sources	2,081,485
Total Revenues	9,642,772
EXPENDITURES	
Current	
Instruction	2,234,025
Instruction-related activities:	
Supervision of instruction	45,034
Instructional library, media, and technology	84,472
School site administration	399,467
Pupil services:	
Home-to-school transportation	73,737
Food services	3,245,349
All other pupil services	231,340
Administration:	
All other administration	399,133
Plant services	693,498
Ancillary services	400
Facility acquisition and construction	6,350,965
Debt service	
Principal	780,000
Interest and other	377,350
Total Expenditures	14,914,770
Excess (Deficiency) of Revenues Over Expenditures	(5,271,998)
Other Financing Sources (Uses)	
Transfers in	3,694,374
Transfers out	(3,830,548)
Net Financing Sources (Uses)	(136,174)
NET CHANGE IN FUND BALANCES	(5,408,172)
Fund Balance - Beginning	12,781,567
Fund Balance - Ending	\$ 7,373,395

See accompanying note to supplementary information.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

NOTE 1 - PURPOSE OF SCHEDULES**Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-1987 requirements as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

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.

HANFORD ELEMENTARY SCHOOL DISTRICT**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

Schedule of Charter Schools

This schedule lists all charter schools chartered by the District, and displays information for each charter school on whether or not the charter school is included in the District audit.

Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

INDEPENDENT AUDITOR'S REPORTS



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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**INDEPENDENT AUDITOR'S 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***

Governing Board
Hanford Elementary School District
Hanford, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Hanford Elementary School District's basic financial statements, and have issued our report thereon dated December 10, 2018.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 15 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hanford Elementary School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hanford Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hanford 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hanford Elementary School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Trine, Day & Co. LLP

Fresno, California
December 10, 2018



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Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board
Hanford Elementary School District
Hanford, California

Report on Compliance for Each Major Federal Program

We have audited Hanford Elementary School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hanford Elementary School District's major Federal programs for the year ended June 30, 2018. Hanford Elementary School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Hanford Elementary School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Hanford Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Hanford Elementary School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Hanford Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Hanford Elementary School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Hanford Elementary School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Hanford Elementary School District's internal control over compliance.

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

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

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

Varrinck, Trine, Day & Co. LLP

Fresno, California
December 10, 2018



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board
Hanford Elementary School District
Hanford, California

Report on State Compliance

We have audited Hanford Elementary School District's (the District) compliance with the types of compliance requirements as identified in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Hanford Elementary School District's State government programs as noted below for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Hanford Elementary School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit 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 *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Hanford Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Hanford Elementary School District's compliance with those requirements.

Unmodified Opinion

In our opinion, Hanford Elementary School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2018.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Hanford Elementary School District's compliance with the State laws and regulations applicable to the following items:

	Procedures Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	No (see below)
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No (see below)
Middle or Early College High Schools	No (see below)
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No (see below)
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No (see below)
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non Classroom-Based Instruction/Independent Study for Charter Schools	No (see below)
Determination of Funding for Non Classroom-Based Instruction	No (see below)
Annual Instruction Minutes Classroom-Based	Yes
Charter School Facility Grant Program	No (see below)

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

We did not perform Continuation Education procedures because the program is not offered by the District.

The District did not have any employees retire under the CalSTRS Early Retirement Incentive program; therefore, testing was not required.

The District does not have any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform procedures related to Middle or Early College High Schools.

The District does not offer an apprenticeship program; therefore, we did not perform procedures related to Apprenticeship: Related and Supplemental Instruction.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform procedures related to the Before School Education and Safety Program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to Independent Study - Course Based.

We did not perform procedures for the Non Classroom-Based Instruction/Independent Study for Charter Schools because the District's charter school is entirely classroom based.

We did not perform procedures for Determination of Funding for Non Classroom-Based Instruction because the Charter School is classroom-based.

Additionally, we did not perform procedures for the Charter School Facility Grant Program because the District did not receive funding for this program.

Varrinck, Trine, Day + Co. LLP

Fresno, California
December 10, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

HANFORD ELEMENTARY SCHOOL DISTRICT**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>
Identification of major Federal programs:	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>Title I, Part A, Basic Grants</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for programs:	<u>Unmodified</u>
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HANFORD ELEMENTARY SCHOOL DISTRICT**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

HANFORD ELEMENTARY SCHOOL DISTRICT**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

HANFORD ELEMENTARY SCHOOL DISTRICT**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

HANFORD ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2018

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of financial statement findings.

State Awards Findings and Questioned Costs

HANFORD ELEMENTARY SCHOOL DISTRICT

2017-001 40000

Unduplicated Local Control Funding Formula Pupil Count

Criteria

As required by *Education Code* Section 42238.02(b)(2), commencing with the 2013-2014 fiscal year, a school district or charter school shall annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English learner pupil-level records for enrolled pupils to the Superintendent using the California Longitudinal Pupil Achievement Data System. As prescribed by *Education Code* Section 42238.02(b)(3)(B), the Controller has included instructions in the Standards and Procedures for Audits of California K-12 Local Education Agencies that include requirements for the independent auditor to determine if the English learner, foster youth, and free or reduced-price meal eligible pupil counts are consistent with the school district's or charter school's English learner, foster youth, and free or reduced-price meal eligible pupil records. Pupils classified in any of these three categories are referred to in Section 42238.02(b)(1) of the *Education Code* as an "unduplicated pupil".

Condition

During the audit of the unduplicated local control funding formula pupil count, several students were incorrectly reported as free/reduced on the CalPADS report with no current application available for review or the application stated the student was on paid status.

Forty students were initially selected as a sample and six were missing an application on file and one was denied based on income information provided. The district provided a list of students identified as Paid status, per their Horizon software, and that list was compared to students on the Calpads 1.18 report that were not direct certified, not foster/homeless, were participants in the free/reduced program, not migrant, and not designated as EL's. The lists were compared to identify students that were marked paid on the Horizon database but reported as free/reduced on the Calpads database. As a result, one hundred thirty-two (132) students were identified as being incorrectly designated as free/reduced on the Calpads database.

HANFORD ELEMENTARY SCHOOL DISTRICT**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

The table below summarizes the effect of students who were incorrectly reported.

Hanford Elementary School District (excluding County programs)

Certified total enrollment	5,518
Certified total unduplicated pupil count	4,668
Unduplicated pupil count adjustment based on eligibility for FRPM	(113)
Adjusted total enrollment	5,518
Adjusted total unduplicated pupil count	4,555

Jefferson Charter Academy (excluding County programs)

Certified total enrollment	436
Certified total unduplicated pupil count	220
Unduplicated pupil count adjustment based on eligibility for FRPM	(19)
Adjusted total enrollment	436
Adjusted total unduplicated pupil count	201

Effect

The effect is that the District's supplemental and concentration grant funding is overstated.

Cause

The District prepares a conversion file from the Child Nutrition System that has a temporary status field for students who were free/reduced classification based on prior year. That conversion file is then uploaded to the District's student information system which then uploads to CalPADS. During the school year 2016-2017 updating process, that status field was not overwritten for pupils who had not turned in an application and resulted in students being reported incorrectly to the student information system.

Questioned Cost

The effect of the misstatement is an estimated questioned cost of \$107,289 for Hanford Elementary School District and \$5,769 for Jefferson Charter Academy. The estimated questioned cost was calculated using the California Department of Education provided "Audit Finding Calculator for Fiscal Year 2016-2017 and Each Year Thereafter."

Recommendation

The District must have procedures in place to verify the status of the students reported on the CalPADS database when the students are designated as an English Learner or participants of the Free/Reduced meal program. The District must also report changes to CalPads data identified in this finding to the California Department of Education.

Current Status

Implemented.