

Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, January 25, 2023

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

CLOSED SESSION

- **Student Discipline** (*Education Code Section 48918... requires closed sessions in order to prevent the disclosure of confidential student record information*)

Administrative Panel Recommendations

Case# 23-15 Wilson

- **Personnel** (*Pursuant to Government Code 54956.9, Trustees will adjourn to Closed Session to discuss the items listed below. The items to be discussed shall be announced in accordance with Government Code Section 54954.5 and/or under Education Code Provisions*)
 - Public Employee Discipline/Dismissal/Release (GC 54957)

OPEN SESSION

6:00 P.M.

Take action on closed session items

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) Auditor Presentation

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 9, 2022; December 16, 2022; December 27, 2022; January 6, 2023 and January 13, 2023.

- *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.*

- b) Approve minutes of Annual Organizational Board Meeting held on December 12, 2022 and the Special Board Meeting held on January 11, 2023.

3. INFORMATION ITEMS

- a) Receive for information the second William's Quarterly Report (Gabler)
- b) Receive for information the monthly financial report for the period of 07/01/2022-12/31/2022 (Endo)
- c) Receive for information the following revised Board Policy and Administrative Regulation: (Endo)
 - BP/AR 3310 – Purchasing
- d) Receive for information the following deleted Board Policy: (Endo)
 - BP 3514.3 – Food in the Classroom
- e) Receive for information the following revised Administrative Regulation: (Endo)
 - AR 3513 – Building and Grounds
- f) Receive for information the following revised Board Policy and Administrative Regulation: (Heugly)
 - BP/AR 0460 – Local Control Accountability Plan
- g) Receive for information the following revisions to Board Policies, Administrative Regulations and Exhibits: (Martinez)
 - See attached list

4. BOARD POLICIES AND ADMINISTRATION

- b) Consider for approval the HESD Reclassification Referral Form (Gomez)
- c) Consider for approval of the California School Accountability Report Cards (SARCs) (Heugly)

5. PERSONNEL (Martinez)

- a) Employment

Classified

- Madisen Brown-Perreira, Yard Supervisor – 3.5 hrs., Kennedy, effective 12/5/22
- Precious Garcia, Yard Supervisor – 3.5 hrs., Roosevelt, effective 1/9/23
- Savannah Juarez, READY Program Tutor – 4.5 hrs., Simas, effective 11/1/22 (Revised)
- Haillee Larios, READY Program Tutor – 4.5 hrs., Lincoln, effective 1/9/23
- Miguel Torres Rodriguez, READY Program Tutor – 4.5 hrs., Lincoln, effective 12/6/22
- Lori Urrutia, Yard Supervisor – 2.25 hrs., Richmond, effective 12/5/22

Classified Temps/Sub

- Jose Castorena, Substitute Maintenance Worker I, effective 12/21/22
- Maritza Chiang Mesa, Substitute Yard Supervisor, effective 1/9/23
- Mariah Henegar, Substitute Yard Supervisor, effective 1/10/23
- Diego Lopez, Substitute Custodian I, effective 1/3/23
- Avelie Perez-Reyna, Substitute Yard Supervisor, effective 1/12/23
- Zoraida Rivera-Manrique, Substitute Yard Supervisor, effective 12/7/22
- Deisy Sandoval Placencia Substitute Paraprofessional (TK/K) and Special Education Aide, effective 1/11/23
- Aaron Stephenson, Substitute Custodian I and Yard Supervisor, effective 1/13/23
- Angelica Zavala Soto, Substitute Bilingual Clerk Typist I, Translator: Oral Interpreter and Translator: Written Translator, effective 12/7/22

Short Term Classified

- Alma Campos Medina, Short-Term Yard Supervisor – 3.5 hrs., Lincoln, effective 12/5/22-2/24/23
- Melissa Luna, Short-Term Yard Supervisor – 3.0 hrs., Hamilton, effective 1/9/23-2/24/23
- Maria Patino de Ponce, Short-Term Yard Supervisor – 3.0 hrs., Roosevelt, effective 1/9/23-2/24/23

Change in assignment

- Mandi Hansen, from Temporary School Operations Officer – 8.0 hrs., Rover, to School Operations Officer, - 8.0 hrs., Kennedy, effective 1/20/23

b) Resignations

Classified:

- Madison Furtado, READY Program Tutor- 4.5 hrs., Jefferson, effective 1/18/23
- Evette Gonzalez, Yard Supervisor – 3.0 hrs., King, effective 1/2/23
- Claire Hurtado, Educational Tutor – 4.5 hrs., Hamilton, effective 1/13/23
- Arneette Lopez, Substitute Yard Supervisor, effective 12/7/22
- Daisy Maya-Gaona, Food Service Worker I – 3.0 hrs., Jefferson, effective 1/10/23
- Michaela Mendes, Educational Tutor, K-8 – 4.5 hrs., Hamilton, effective 1/20/23

Certificated

- Amanda Martin, School Counselor, Washington, effective 2/9/23

Retirement

- Peggy Bell, Teacher, Hamilton/Washington Split, effective 6/2/23
- Eva Cano, School Operations Officer – 8.0 hrs., Kennedy, effective 1/20/23
- Cheryl McGuire, School Operations Officer – 8.0 hrs., Wilson, effective 6/9/23
- Kristi Hamilton, Teacher, Kennedy, effective 6/2/23

Termination due to Lack of Availability

- Ashley Elick, Substitute READY Program Tutor, effective 5/20/22 (Revised)
- Maria Munoz Gomez, Substitute READY Program Tutor and Yard Supervisor, effective 8/9/22 (Revised)
- Vivian Navarro Alvarez, Substitute Educational Tutor, Translator: Oral Interpreter and Translator: Written Translator, effective 8/9/22 (Revised)
- Menchu Rosaroso, Substitute Alternative Educational Program Aide, Educational Tutor K-6, READY Program Tutor, Special Circumstances Aide, Special Education Aide and Yard Supervisor, effective 8/9/22 (Revised)

Termination due to Failure to Complete Mandatory Training

- Vicky Eversole, Substitute Food Service Worker I/II, effective 11/27/20
- Branda Hernandez Gomez, Substitute Yard Supervisor, effective 11/18/22

c) Volunteers

<u>Name</u>	<u>School</u>
Alyssa Hinojos	District Office
Maria E. Gomez	Hamilton
Melissa Luna	Hamilton
Erika Saenz	Hamilton
Patrick Garrett	JFK
Mackenzie Jacobsen	King
Camille Buchanan	Lincoln
Alexzandra Ebert-Lint	Monroe

<u>Name</u>	<u>School</u>
Linda Leon	Monroe
Paige Trevino	Monroe
Maria D. Garcia	Richmond
Jennifer Manzano	Richmond
Maria Loza	Roosevelt
Linda Mackey	Roosevelt
Christopher Castillo	Simas
Alyssa Cox	Simas
Juan Garcia	Simas
Bethaney Kuenning	Washington

- d) Consider approval of an Agreement between Western Governors University and Hanford Elementary School District
- Authorize and enter into a Memorandum of Understanding between Hanford Elementary School District and Western Governors University for the placement of student teachers and interns for the 2022-23 School Year.

6. FINANCIAL (Endo)

- Consider for acceptance the audit report
- Consider for adoption Resolution #14-23: Clean Green Yard Machine Commercial Voucher Program
- Consider for adoption Resolution #15-23: Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program
- Consider for adoption Resolution #16-23: Piggyback Contract from A-Z Bus Sales
- Consider rejection of Claim for Damages

ADJOURN MEETING

HANFORD ELEMENTARY SCHOOL DISTRICT
AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jay Strickland
DATE: January 13, 2023

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

Date you wish to have your item considered: January 25, 2023

ITEM: Administrative Panel Recommendations

PURPOSE:
Case# 23-15 – Wilson

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Consider approval of warrants.

PURPOSE:

The administration is requesting the approval of the warrants as listed on the registers dated: 12/09/22, 12/16/22, 12/27/22, 01/06/23 and 01/13/23.

FISCAL IMPACT:

See attached.

RECOMMENDATIONS:

Approve the warrants.

Warrant Register For Warrants Dated 12/09/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12702558	3340	ACADEMIC THERAPY PUBLICATIONS – Books	\$277.25
12702559	5845	ADORAMA CAMERA – Materials/Supplies	\$417.00
12702560	6431	AMAZON.COM – Materials/Supplies	\$4,933.86
12702561	53	AMERICAN MUSIC COMPANY – Materials/Supplies	\$381.58
12702562	73	APPLE INC. – Materials/Supplies	\$15,965.75
12702563	3947	ATKINSON ANDELSON LOYA RUUD & ROMO – Travel/Conference	\$199.00
12702564	91	AUTOMATED OFFICE SYSTEMS – Equipment	\$11,194.76
12702565	6469	JENNIFER BAKER – Reissue Reimburse-Other Services	\$44.85
12702566	7942	BARNES & NOBLE – CLASSWORK – Books	\$149.95
12702567	1690	BATTERY SYSTEMS – Materials/Supplies	\$1,637.16
12702568	149	BLICK ART MATERIALS – Materials/Supplies	\$3.73
12702569	3178	ERIN BOLING – Reimburse-Other Services	\$14.95
12702570	6658	BRICKS4KIDZ – Other Services	\$1,260.00
12702571	176	BSN SPORTS – Warehouse Inventory, Materials/Supplies	\$503.33
12702572	5036	CALIFORNIA KEYBOARDS – Materials/Supplies	\$47.15
12702573	236	STATE OF CALIFORNIA – Other Services	\$2,893.00
12702574	3822	LINDSEY CALVILLO – Reimburse-Mileage	\$24.69
12702575	8103	JOSE CASTORENA – Reimburse-Other Services	\$37.00
12702576	1667	CDW GOVERNMENT INC. – Materials/Supplies	\$15,612.96
12702577	6964	CENTRAL VALLEY PRINT SOLUTIONS – Materials/Supplies	\$420.42
12702578	7823	CENTRAL VALLEY RV REPAIR – Services/Repair	\$1,447.54
12702579	7891	CINTAS CORPORATION NO. 2 – Materials/Supplies	\$599.24
12702580	4178	COOK'S COMMUNICATION – Materials/Supplies, Services/Repair	\$2,247.87
12702581	6957	SARA CRISP – Reimburse-Mileage	\$3.00
12702582	433	DISCOVERY CENTER – Other Services	\$2,090.00
12702583	6274	ANTHONY ECK – Reimburse-Other Services, Materials/Supplies	\$244.68
12702584	7082	DAVID ENDO – Reimburse-Travel/Conference	\$200.00
12702585	4416	KATIE FINNEGAN – Reimburse-Materials/Supplies	\$97.17
12702586	4092	FITNESS FINDERS INC – Materials/Supplies	\$478.35
12702587	8075	FRESNO AFRICAN DRUMMING INC – Other Services	\$1,406.00
12702588	556	JOY GABLER – Reimburse-Travel/Conference, Mileage	\$507.57
12702589	2461	GAMETIME – Materials/Supplies	\$1,935.24
12702590	7824	MARTIN C., ACCOUNTANCY CORP GARCIA – Other Services	\$1,496.00
12702591	2290	ROBERT A. GARCIA- Reissue Refund-Payroll	\$5.96
12702592	1393	GAS COMPANY – Utilities	\$5,520.33
12702593	592	DAVID GOLDSMITH – Reimburse-Travel/Conference	\$303.10
12702594	7035	GREAT MINDS – Other Services	\$500.00
12702595	6427	KYLE GRIFFIN – Reimburse-Travel/Conference, Mileage	\$284.45
12702596	7801	ROXANNA GUTIERREZ – Reissue Reimburse-Mileage	\$10.19
12702597	7673	STEPHEN L. HAHN INSPECTIONS – Roosevelt/Richmond Mod II Projects	\$2,925.00
12702598	2227	KRISTI HAMILTON – Reimburse-Materials/Supplies	\$195.08
12702599	7815	JANICE HERNANDEZ – Reissue Reimburse-Other Services	\$35.00
12702600	3951	HYATT REGENCY SANTA CLARA – Travel/Conference	\$2,306.00
12702601	7740	JOSE IBANEZ – Reissue Reimburse-Materials/Supplies	\$16.08
12702602	3015	INSECT LORE – Materials/Supplies	\$561.08
12702603	7056	JH TACKETT MARKETING – Materials/Supplies	\$1,683.83
12702604	6493	KELLIE JONES – Reimburse-Materials/Supplies	\$52.90
12702605	796	KINGS COUNTY OFFICE OF ED – Other Services	\$600.18

Warrant Register For Warrants Dated 12/09/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12702606	808	KINGS WASTE & RECYCLING – Utilities	\$1,344.60
12702607	7643	LATIN AMERICAN BOOK SOURCE INC – Books	\$297.67
12702608	8069	BRADY LEE – Other Services	\$800.00
12702609	6581	JENNIFER LOCHER – Reimburse-Materials/Supplies	\$78.58
12702610	893	GARRETT D. LUTES – Reissue Refund-Payroll	\$2.62
12702611	2903	JAIME MARTINEZ – Reimburse-Travel/Conference, Mileage	\$266.13
12702612	6436	MATCO TOOLS – Materials/Supplies	\$459.63
12702613	351	CHERYLL MCGUIRE – Reissue Reimburse-Other Services	\$44.85
12702614	977	ORAL MICHAM INC – Roosevelt Mod Project II	\$117,762.10
12702615	977	ORAL MICHAM INC – Richmond Mod Project II	\$167,826.78
12702616	8015	MISSION BANK – Roosevelt Mod Project II	\$6,198.00
12702617	8015	MISSION BANK – Richmond Mod Project II	\$8,833.00
12702618	5510	NEWEGG.COM – Materials/Supplies	\$157.44
12702619	4188	CHAD NIELSEN – Reimburse-Materials/Supplies	\$67.67
12702620	7390	QUADIANT INC. – Services/Repair	\$911.18
12702621	2646	JILL RUBALCAVA – Reimburse-Travel/Conference	\$200.00
12702622	1303	SAVE MART SUPERMARKETS – Food Services-Food	\$109.98
12702623	7579	SELMA NISSAN – Materials/Supplies	\$37.62
12702624	7979	SENSORY ROCK LLC – Study Trips	\$2,800.00
12702625	3743	SHRED-IT USA – FRESNO – Services	\$172.50
12702626	1374	SMART & FINAL STORES (HFD DO) – Materials/Supplies	\$388.05
12702627	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	\$148.43
12702628	7021	KYLE SMITH – Reissue Refund-Payroll	\$2.65
12702629	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	\$137,116.68
12702630	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$10,481.05
12702631	4381	STAPLES - BUSINESS ADVANTAGE – Materials/Supplies	\$1,144.13
12702632	1558	VERIZON WIRELESS – Telephone Communications	\$2,309.99
12702633	21	VISALIA ADVENTURE PARK – READY Field Trip	\$380.00
12702634	7812	JESSICA WAGNER – Reissue Reimburse-Other Services	\$20.00
12702635	1575	WALMART COMMUNITY RFCSLLC – Materials/Supplies	\$3,007.41

Total Amount of All Warrants:

\$547,138.97

**Credit Card Register For Payments
Dated 12/09/2022**

Document Number	Vendor Number	Vendor Name	Amount
14034738	2	A-Z BUS SALES INC – Materials/Supplies	\$872.72
14034739	176	BSN SPORTS – Materials/Supplies	\$345.82
14034740	179	BUDDY'S TROPHIES – Materials/Supplies	\$407.55
14034741	1071	ORIENTAL TRADING CO. INC. – Materials/Supplies	\$325.62
14034742	3849	SCHOLASTIC BOOK CLUBS – Books	\$612.93
Total Amount of All Credit Card Payments:			\$2,564.64

Warrant Register For Warrants

Dated 12/16/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12703114	5092	ACSA KINGS CHARTER – TRAVEL/CONFERENCE	\$800.00
12703115	4566	ALLIED STORAGE CONTAINERS – EQUIPMENT OVER \$5000	\$15,604.88
12703116	5638	AMERICAN SAFETY & HEALTH – OTHER SERVICES	\$166.24
12703117	59	ARAMARK UNIFORM & CAREER – OTHER SERVICES	\$3,308.31
12703118	59	ARAMARK UNIFORM & CAREER – OTHER SERVICES	\$290.55
12703119	6253	AT&T – TELEPHONE COMMUNICATIONS	\$2,884.07
12703120	3258	BANK OF AMERICA – TRAVEL/CONFERENCE	\$16,127.69
12703121	7942	BARNES & NOBLE – CLASSWORK – BOOKS	\$701.15
12703122	7399	BIMBO BAKERIES USA – FOOD SERVICES/FOOD	\$3,376.92
12703123	5806	JASON BRASIL – REIMB – MATERIALS/SUPPLIES	\$72.70
12703124	1681	BRUSTEIN & MANASEVIT PLLC – TRAVEL/CONFERENCE	\$661.50
12703125	236	STATE OF CALIFORNIA – OTHER SERVICES	\$1,464.00
12703126	8104	STATE OF CALIFORNIA – OTHER SERVICES	\$68,698.64
12703127	8094	CASEY & KIRSCH PUBLISHERS - BOOKS	\$160.88
12703128	2986	JOSEFINA L. CAVANAUGH – REIMB – MATERIALS/SUPPLIES	\$55.25
12703129	355	CDT INC. – OTHER SERVICES	\$177.00
12703130	1667	CDW GOVERNMENT INC. – MATERIALS/SUPPLIES	\$4,214.60
12703131	7985	COAST TROPICAL – FOOD SERVICES/FOOD	\$6,531.30
12703132	405	DASSEL'S PETROLEUM INC. – GASOLINE/DIESEL	\$761.60
12703133	8101	DEZIRAE DE SOTO – MATERIALS/SUPPLIES	\$84.66
12703134	415	DELRAY TIRE & RETREADING INC. – SERVICES/REPAIR	\$500.11
12703135	416	DEMCO INC. – MATERIALS/SUPPLIES	\$1,692.67
12703136	4815	DIGITECH INTEGRATIONS INC – SERVICES/REPAIRS	\$650.36
12703137	7833	EMPOWERING EDUCATION – OTHER SERVICES	\$1,490.00
12703138	509	EWING IRRIGATION PRODUCTS – MATERIALS/SUPPLIES	\$6,557.81
12703139	3643	FERGUSON ENTERPRISES LLC #686 – MATERIALS/SUPPLIES	\$1,823.25
12703140	8063	FIDELITY SECURITY LIFE INSURANCE CO. – HEALTH/WELFARE	\$11,195.14
12703141	7689	FIRST TO THE FINISH – MATERIALS/SUPPLIES	\$491.18
12703142	7836	FOLLETT CONTENT SOLUTIONS LLC - BOOKS	\$5,598.75
12703143	3479	FRESNO RACK AND SHELVING CO. INC. – MATERIALS/SUPPLIES	\$562.34
12703144	4957	GANDER PUBLISHING – MATERIALS/SUPPLIES	\$1,266.18
12703145	5946	THE HARTFORD – HEALTH/WELFARE BENEFITS	\$1,509.18
12703146	669	HAWTHORNE EDUCATIONAL SERVICES – MATERIALS/SUPPLIES	\$157.66
12703147	687	HIGH NOON BOOKS - BOOKS	\$36.47
12703148	5855	HOBBY LOBBY – MATERIALS/SUPPLIES	\$875.60
12703149	5855	HOBBY LOBBY – MATERIALS/SUPPLIES	\$193.54
12703150	2427	HOME DEPOT CREDIT SERVICES – MATERIALS/SUPPLIES	\$81.25
12703151	2188	THE HOME DEPOT PRO – MATERIALS/SUPPLIES	\$16,091.54
12703152	5264	HOUGHTON MIFFLIN HARCOURT - BOOKS	\$1,265.85
12703153	3951	HYATT REGENCY SANTA CLARA – TRAVEL/CONFERENCE	\$1,355.88
12703154	7457	KG COMMUNICATIONS INC. – OTHER SERVICES	\$1,174.45
12703155	7596	KHAN ACADEMY INC. – OTHER SERVICES	\$29,400.00
12703156	3760	KINGS COUNTY AIR – EQUIPMENT OVER \$5000	\$9,966.00
12703157	3962	KINGS COUNTY GLASS – MATERIALS/SUPPLIES	\$294.25
12703158	801	KINGS COUNTY MOBILE LOCKSMITH – MATERIALS/SUPPLIES	\$1,751.36
12703159	796	KINGS COUNTY OFFICE OF ED – OTHER SERVICES	\$588.00
12703160	808	KINGS WASTE & RECYCLING - SERVICES	\$496.72
12703161	986	LAWNMOWER MAN – MATERIALS/SUPPLIES	\$1,816.36

Warrant Register For Warrants

Dated 12/16/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12703162	6224	LAWSON PRODUCTS INC – MATERIALS/SUPPLIES	\$89.09
12703163	8081	LEON'S – MATERIALS/SUPPLIES	\$455.28
12703164	7096	MELISSA LINCICUM – REIMB – MILEAGE	\$73.38
12703165	7781	LISA MARROQUIN – REIMB – MATERIALS/SUPPLIES	\$39.42
12703166	7732	METLIFE SMALL MARKET – HEALTH/WELFARE BENEFIT	\$4,675.09
12703167	8100	NAPA AUTO PARTS – MATERIALS/SUPPLIES	\$476.36
12703168	7914	NOVEL EFFECT INC. – OTHER SERVICES	\$39.99
12703169	6797	PRECISION ROLLER – MATERIALS/SUPPLIES	\$87.89
12703170	1168	PRODUCERS DAIRY PRODUCTS – FOOD SERVICES/FOOD	\$18,369.19
12703171	5898	ANNELIESE ROA – REIMB - MILEAGE	\$157.50
12703172	1285	SAFETY-KLEEN SYSTEMS INC. – MATERIALS/SUPPLIES	\$416.27
12703173	1303	SAVE MART SUPERMARKETS – FOOD SERVICES/FOOD	\$130.14
12703174	1327	SCHOOL SPECIALTY LLC - WAREHOUSE	\$499.52
12703175	3131	SHERWIN-WILLIAMS CO – MATERIALS/SUPPLIES	\$92.13
12703176	1356	SILVAS OIL COMPANY INC. – GASOLINE/DIESEL FUEL	\$1,933.47
12703177	1367	SISC III – HEALTH/WELFARE BENEFITS	\$661,492.25
12703178	1374	SMART & FINAL STORES (HFD DO) – MATERIALS/SUPPLIES	\$186.16
12703179	1801	SMART & FINAL STORES (HFD KIT) – FOOD SERVICES/FOOD	\$486.20
12703180	1392	SOUTHERN CALIFORNIA EDISON CO. – UTILITIES	\$34,167.28
12703181	1403	STANISLAUS FOUNDATION – DENTAL – HEALTH/WELFARE	\$23,245.23
12703182	4541	STONE'S CONCRETE LLC – MATERIALS/SUPPLIES	\$9,377.66
12703183	1444	SYSCO FOODSERVICES OF MODESTO – FOOD SERVICES/FOOD	\$51,103.47
12703184	8020	ROSA TEMORES – REIMB – MILEAGE	\$1.25
12703185	8105	ERIN THERIAULT – REIMB – MATERIALS/SUPPLIES	\$200.00
12703186	3391	GRISelda TORRES – REIMB – MATERIALS/SUPPLIES	\$200.00
12703187	4064	TULARE COUNTY OFFICE OF ED – TRAVEL/CONFERENCE	\$275.00
12703188	1503	TULARE-KINGS MUSIC ED. ASSOC. – OTHER SERVICES	\$275.00
12703189	1510	U.S. POSTMASTER-BULK MAIL – OTHER SERVICES	\$275.00
Total Amount of All Warrants:			\$1,033,843.06

Credit Card Register For Payments

Dated 12/16/2022

Document Number	Vendor Number	Vendor Name	Amount
14034790	4125	DISCOUNT SCHOOL SUPPLY – MATERIALS/SUPPLIES	\$1,562.85
14034791	599	GOPHER SPORT – MATERIALS/SUPPLIES	\$2,577.79
14034792	3653	HEINEMANN PUBLISHING - BOOKS	\$3,633.64
14034793	1111	J W PEPPER & SON INC – BOOKS	\$99.25
14034794	5280	J&E RESTAURANT SUPPLY INC – FOOD SERVICES/FOOD	\$703.56
14034795	2463	JONES SCHOOL SUPPLY CO. INC. – MATERIALS/SUPPLIES	\$4,307.03
14034796	831	LAKESHORE LEARNING MATERIALS – MATERIALS/SUPPLIES	\$9,048.15
14034797	854	LIBRARY STORE INC. – MATERIALS/SUPPLIES	\$56.91
14034798	1802	MEDALLION SUPPLY – MATERIALS/SUPPLIES	\$37.15
14034799	1002	MORGAN & SLATES INC. – MATERIALS/SUPPLIES	\$571.75
14034800	1071	ORIENTAL TRADING CO. INC. – MATERIALS/SUPPLIES	\$2,083.04
14034801	5111	P & R PAPER SUPPLY COMPANY INC – MATERIALS/SUPPLIES	\$4,209.29
14034802	1278	S & S WORLDWIDE INC. – MATERIALS/SUPPLIES	\$1,035.28
14034803	1350	SIGN WORKS – SERVICES/REPAIRS	\$240.44
Total Amount of All Credit Card Payments:			\$30,166.13

Warrant Register For Warrants

Dated 12/27/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12703721	6431	AMAZON.COM – Materials/Supplies	\$6,457.29
12703722	6253	AT&T – Telephone Communications	\$2,895.73
12703723	2970	CA BAND DIRECTORS ASSOCIATION – Travel/Conference	\$880.00
12703724	2313	CALIFORNIA KINDERGARTEN ASSOCIATION – Travel/Conference	\$3,150.00
12703725	7823	CENTRAL VALLEY RV REPAIR – Services/Repair	\$2,031.41
12703726	415	DELRAY TIRE & RETREADING INC. – Services/Repair	\$48.64
12703727	1750	EMPIRE SUPPLY COMPANY INC. – Materials/Supplies	\$700.79
12703728	3682	FASTENAL – Materials/Supplies	\$28.59
12703729	1393	GAS COMPANY – Utilities	\$14,529.29
12703730	3305	GILBERT ELECTRIC COMPANY – MLK/Lincoln Charging Stations	\$21,250.00
12703731	5451	HANFORD ELEMENTARY SCHOOL DISTRICT – Other Services	\$187.00
12703732	1783	KELLER MOTORS – Materials/Supplies	\$740.38
12703733	1829	KENNEDY STUDENT BODY – Materials/Supplies	\$416.00
12703734	796	KINGS COUNTY OFFICE OF ED – Other Services	\$250.00
12703735	7712	KIWICO INC – Materials/Supplies	\$1,952.95
12703736	838	LAWRENCE TRACTOR COMPANY – Materials/Supplies	\$160.57
12703737	912	MANGINI ASSOCIATES INC. – Richmond Mod II, WW Admin Project	\$25,068.42
12703738	1188	QUILL LLC – Warehouse Inventory	\$17,225.65
12703739	1190	QUINN POWER SYSTEMS – Materials/Supplies	\$252.14
12703740	1325	SCHOOL NURSE SUPPLY – Materials/Supplies	\$2,040.75
12703741	1356	SILVAS OIL COMPANY INC. – Materials/Supplies	\$1,503.47
12703742	6368	SINCLAIR RESEARCH GROUP – Other Services	\$6,000.00
12703743	6826	SITELOGIQ – Simas HVAC Project	\$188,135.15
12703744	3800	SONITROL OF FRESNO – Other Services	\$7,823.88
12703745	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	\$70,332.75
12703746	1404	STANISLAUS FOUNDATION – ADMIN – Health/Welfare Benefits	\$2,846.25
12703747	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$11,782.80
12703748	1521	UNITED REFRIGERATION INC. – Materials/Supplies	\$153.43

Total Amount of All Warrants:

\$388,843.33

**Credit Card Register For Payments
Dated 12/27/2022**

Document Number	Vendor Number	Vendor Name	Amount
14034859	599	GOPHER SPORT – Materials/Supplies	\$8,962.42
14034860	4550	SCHOOL OUTFITTERS – Materials/Supplies	\$1,494.56
Total Amount of All Credit Card Payments:			\$10,456.98

Warrant Register For Warrants

Dated 01/06/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12704522	4566	ALLIED STORAGE CONTAINERS – SERVICES/REPAIRS	\$182.33
12704523	6306	KAREN ALVARADO – REIMB - MILEAGE	\$51.13
12704524	6253	AT&T – TELEPHONE COMMUNICATIONS	\$80.38
12704525	3947	ATKINSON ANDELSON LOYA RUUD & ROMO – OTHER SERVICES	\$534.19
12704526	91	AUTOMATED OFFICE SYSTEMS – SERVICES/REPAIRS	\$4,832.38
12704527	3505	CRYSTAL G. AVILA – TRAVEL/CONFERENCE	\$182.00
12704528	4983	B & H PHOTO-VIDEO – MATERIALS/SUPPLIES	\$451.57
12704529	7942	BARNES & NOBLE – CLASSWORK - BOOKS	\$245.08
12704530	6658	BRICKS4KIDZ – OTHER SERVICES	\$1,260.00
12704531	184	BUREAU OF EDUCATION & RESEARCH – OTHER SERVICES	\$1,717.00
12704532	6468	NICOLE CARTLEDGE – MATERIALS/SUPPLIES	\$23.57
12704533	344	CMEA TREASURER CENTRAL SECTION – OTHER SERVICES	\$225.00
12704534	344	CMEA TREASURER CENTRAL SECTION – OTHER SERVICES	\$225.00
12704535	344	CMEA TREASURER CENTRAL SECTION – OTHER SERVICES	\$425.00
12704536	5786	DOCUMENT TRACKING SERVICES – OTHER SERVICES	\$3,159.59
12704537	6412	FATTE ALBERTS PIZZA COMPANY – OTHER SERVICES	\$1,458.60
12704538	6851	JENNIFER FOSSETT – TRAVEL/CONFERENCE	\$182.00
12704539	5323	NATIVIDAD GEORGE – TRAVEL/CONFERENCE	\$182.00
12704540	3305	GILBERT ELECTRIC COMPANY – SERVICES/REPAIRS	\$1,600.00
12704541	2188	THE HOME DEPOT PRO – MATERIALS/SUPPLIES	\$1,395.11
12704542	759	DARYL L. JOHNSON – MATERIALS/SUPPLIES	\$26.91
12704543	7596	KHAN ACADEMY INC. – OTHER SERVICES	\$7,000.00
12704544	7643	LATIN AMERICAN BOOK SOURCE INC - BOOKS	\$278.31
12704545	7248	MEGAN LETSON – TRAVEL/CONFERENCE	\$182.00
12704546	912	MANGINI ASSOCIATES INC. – MODERNIZATION PROJECT – ROOS II	\$8,818.17
12704547	2909	MARCELA NICOLE NASH – REIMB - MILEAGE	\$53.56
12704548	5510	NEWEGG.COM – MATERIALS/SUPPLIES	\$263.76
12704549	1058	ODP BUSINESS SOLUTIONS LLC – MATERIALS/SUPPLIES	\$1,635.04
12704550	1116	TRINIDAD PEREZ – TRAVEL/CONFERENCE	\$182.00
12704551	8107	MARGARITA ROYAL – REIMB – MATERIALS/SUPPLIES	\$100.12
12704552	5287	TRACY RYAN – TRAVEL/CONFERENCE	\$182.00
12704553	7979	SENSORY ROCK LLC – OTHER SERVICES	\$3,600.00
12704554	7871	KATHERINE SIPPEL – MILEAGE REIMB	\$182.00
12704555	7113	AMANDA SKADAN – TRAVEL/CONFERENCE	\$182.00
12704556	1392	SOUTHERN CALIFORNIA EDISON CO. - UTILITIES	\$710.04
12704557	2031	SOUTHWEST SCH & OFFICE SUPPLY – WAREHOUSE	\$3,133.70
12704558	8108	AARON STEPHENSON – OTHER SERVICES	\$20.00
12704559	6933	CHRISTINE STOKES – TRAVEL CONFERENCE	\$182.00
12704560	5622	JOANNA STONE – REIMB - MILEAGE	\$106.31
12704561	3665	THE TECH INTERACTIVE – OTHER SERVICES	\$566.00
12704562	2653	VALLEY OXYGEN – MATERIALS/SUPPLIES	\$463.80
12704563	1558	VERIZON WIRELESS – TELEPHONE COMMUNICATIONS	\$1,504.35
12704564	1575	WALMART COMMUNITY RFCSLLC – MATERIALS/SUPPLIES	\$2,302.24
12704565	2456	MICHAEL XIONG – MATERIALS/SUPPLIES	\$106.13

Total Amount of All Warrants:

\$50,192.37

Credit Card Register For Payments
Dated 01/06/2023

Document Number	Vendor Number	Vendor Name	Amount
14034933	831	LAKESHORE LEARNING MATERIALS – MATERIALS/SUPPLIES	\$4,252.49
14034934	1313	SCHOLASTIC TEACHERS STORE - BOOKS	\$2,835.91
14034935	1322	SCHOOL HEALTH CORPORATION – MATERIALS/SUPPLIES	\$3,643.48
14034936	1326	SCHOOL SERVICES OF CALIF. INC. – TRAVEL/CONFERENCE	\$825.00
Total Amount of All Credit Card Payments:			\$11,556.88

Warrant Register For Warrants Dated 01/13/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12704938	6431	AMAZON.COM – Materials/Supplies	\$2,168.97
12704939	53	AMERICAN MUSIC COMPANY – Materials/Supplies	\$659.07
12704940	59	ARAMARK UNIFORM & CAREER – Services	\$3,896.19
12704941	59	ARAMARK UNIFORM & CAREER – Food Services-Other Services	\$15.09
12704942	59	ARAMARK UNIFORM & CAREER – Food Services-Other Services	\$154.83
12704943	1676	BAND SHOPPE – Materials/Supplies	\$40.93
12704944	140	BIG 5 SPORTING GOODS CORP. – Materials/Supplies	\$48.26
12704945	7399	BIMBO BAKERIES USA – Food Services-Food	\$652.65
12704946	5036	CALIFORNIA KEYBOARDS – Materials/Supplies	\$240.51
12704947	267	CORINA CARRERA – Food Services-Mileage Reimbursement	\$9.12
12704948	1667	CDW GOVERNMENT INC. – Other Services, Materials/Supplies	\$45,087.49
12704949	1667	CDW GOVERNMENT INC. – Materials/Supplies	\$791.26
12704950	1667	CDW GOVERNMENT INC. – Materials/Supplies	\$1,536.04
12704951	6552	CHILDREN'S STORYBOOK GARDEN – Study Trips	\$5,115.00
12704952	324	CHILDS & COMPANY INC. – Materials/Supplies	\$579.03
12704953	7985	COAST TROPICAL – Food Services-Food	\$2,615.70
12704954	7972	ALMA CONTRERAS – Food Services-Mileage Reimbursement	\$14.56
12704955	4178	COOK'S COMMUNICATION – Materials/Supplies	\$163.98
12704956	405	DASSEL'S PETROLEUM INC. – Food Services-Materials/Supplies	\$236.05
12704957	416	DEMCO INC. – Materials/Supplies	\$1,144.92
12704958	4815	DIGITECH INTEGRATIONS INC – Other Services	\$1,440.00
12704959	4815	DIGITECH INTEGRATIONS INC – Materials/Supplies	\$443.89
12704960	8026	KELSI EASLEY – Other Services	\$864.00
12704961	8063	FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits	\$11,211.75
12704962	8047	FUN TIME ENTERTAINMENT – Other Services	\$700.00
12704963	1393	GAS COMPANY – Utilities	\$12,579.92
12704964	591	GOLD STAR FOODS – Food Services-Food	\$12,396.91
12704965	5946	THE HARTFORD – Health/Welfare Benefits	\$1,509.18
12704966	5513	HARMINI HERNANDEZ – Reimburse-Other Services	\$234.00
12704967	3630	MICHAEL HERNANDEZ – Reimburse-Travel/Conference	\$1,961.12
12704968	5855	HOBBY LOBBY – Materials/Supplies	\$489.95
12704969	2188	THE HOME DEPOT PRO – Materials/Supplies	\$1,391.72
12704970	4597	IVS COMPUTER TECHNOLOGY – Other Services, Materials/Supplies	\$70,384.75
12704971	7412	AUDRA JAURIGUI – Food Services-Mileage Reimbursement	\$14.81
12704972	8062	CITLALI JIMENEZ-GARCIA – Food Services-Mileage Reimbursement	\$48.18
12704973	5304	KONA ICE OF KINGS COUNTY – Materials/Supplies	\$207.00
12704974	876	SHARON LOPEZ – Reimburse-Materials/Supplies	\$161.56
12704975	5808	SONYA LOWTHER – Reimburse-Materials/Supplies	\$123.12
12704976	7732	METLIFE SMALL MARKET – Health/Welfare Benefits	\$4,658.56
12704977	977	ORAL MICHAM INC – Roosevelt Mod Phase II Project	\$272,950.33
12704978	8015	MISSION BANK – Roosevelt Mod Phase II Project	\$14,365.86
12704979	6290	ANNA MORENO – Reimburse-Materials/Supplies	\$200.00
12704980	8100	NAPA AUTO PARTS – Materials/Supplies	\$1,402.51
12704981	8109	AMY NEUMANN – Reimburse-Materials/Supplies	\$155.93
12704982	4149	KELLIE NOJI – Reimburse-Materials/Supplies	\$122.98
12704983	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	\$10,745.49
12704984	1227	RENAISSANCE LEARNING INC. – Other Services	\$303.50
12704985	7693	REGINA SANTIAGO – Food Services-Mileage Reimbursement	\$11.18

Warrant Register For Warrants

Dated 01/13/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12704986	1303	SAVE MART SUPERMARKETS – Food Services-Food	\$358.93
12704987	1327	SCHOOL SPECIALTY LLC – Materials/Supplies	\$464.69
12704988	1367	SISC III – Health/Welfare Benefits	\$660,280.25
12704989	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	\$4.79
12704990	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$15,409.10
12704991	4381	STAPLES - BUSINESS ADVANTAGE – Materials/Supplies, Warehouse Inv	\$5,285.03
12704992	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food	\$33,028.92
12704993	7328	MIRIAM THOMPSON – Food Services-Mileage Reimbursement	\$20.06

Total Amount of All Warrants: \$1,201,099.62

Credit Card Register For Payments

Dated 01/13/2023

Document Number	Vendor Number	Vendor Name	Amount
14034975	2	A-Z BUS SALES INC – Materials/Supplies	\$1,660.50
14034976	5490	CABE 2018 – Other Services	\$3,000.00
14034977	509	EWING IRRIGATION PRODUCTS – Materials/Supplies	\$1,439.21
14034978	599	GOPHER SPORT – Materials/Supplies	\$666.08
14034979	3653	HEINEMANN PUBLISHING – Materials/Supplies	\$448.31
14034980	1111	J W PEPPER & SON INC – Materials/Supplies	\$357.13
14034981	5280	J&E RESTAURANT SUPPLY INC – Food Services-Materials/Supplies	\$936.05
14034982	5007	JORGENSEN COMPANY – Food Services-Other Services	\$1,617.53
14034983	5111	P & R PAPER SUPPLY COMPANY INC – Food Services-Materials/Supplies	\$2,902.26
14034984	1466	TERMINIX INTERNATIONAL – Food Services-Services	\$40.00
Total Amount of All Credit Card Payments:			\$13,067.07

Hanford Elementary School District
Minutes of the Annual Organizational Board Meeting
December 14, 2022

Minutes of the Annual Organizational Board Meeting of the Hanford Elementary School District Board of Trustees on December 14, 2022 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, Revious, Hernandez, and Strickland were present.

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, Jason Brasil, Lindsey Calvillo, David Endo, Javier Espindola, Ramiro Flores, Amy Fochetti, Matthew Gamble, David Goldsmith, Lucy Gomez, Lindsay Hastings, Robert Heugly, Rick Johnston, Jennifer Levinson, Jaime Martinez, Karen McConnell, William Potter, Cynthia Purcell, Jill Rubalcava, Cruz Sanchez-Leal and Jay Strickland.

CLOSED SESSION

Closed Session Trustees adjourned to closed session at 5:30 for the purpose of:

- Student Discipline pursuant to Education Code section 48918

Open Session Trustees returned to open session at 6:01 p.m.

Case #23-08, #23-09, #23-10, #23-12 & #23-13 Trustee Hernandez moved to accept the Findings of Facts and expel Case #23-08, #23-09, #23-10, #23-12 and #23-13 for the remainder of the 2022-2023 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on December 12, 2022. Parents may apply for readmission on or after June 2, 2023. Trustee Garcia seconded; motion carried 5-0:

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

Case #23-11 Trustee Hernandez moved to accept the Findings of Facts and expel Case #23-11 for the remainder of the 2022-2023 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on December 12, 2022. I further move that the expulsion order be immediately suspended, and student may return to regular school in probationary status on a Behavior Conditions Plan through June 2, 2023. Trustee Garcia seconded; motion carried 5-0:

Garcia – Yes
 Garner – Yes
 Hernandez – Yes

Revious – Yes
Strickland – Yes

Oath of Office Superintendent, Joy Gabler, administer the oath of office for recently elected Board members: Bobby Garcia, Jeff Garner and Lupe Hernandez.

ANNUAL BOARD ORGANIZATION

Secretary of the Board, Superintendent Gabler, conducted the election of officers for 2023.

Revious elected President for 2023 Trustee Strickland nominated Trustee Revious for President of the HESD Board of Trustees. There were no other nominations. Trustee Garcia moved that nominations be closed, Trustee Hernandez seconded, and the motion carried 5-0:

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

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

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

By unanimous vote, Trustee Revious was elected to serve as 2023 President of HESD Board of Trustees.

Strickland elected Vice-President for 2023 Trustee Garcia nominated Trustee Strickland for Vice-President of the HESD Board of Trustees. There were no other nominations. Trustee Revious moved that nominations be closed, Trustee Hernandez seconded, and the motion carried 5-0:

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

Trustees then casted their vote for Trustee Strickland as Vice-President of the Board of Trustees:

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

By unanimous vote, Trustee Strickland was elected to serve as 2023 Vice-President of HESD Board of Trustees.

Hernandez elected Clerk for 2023 Trustee Garcia nominated Trustee Hernandez for Clerk of the Board of Trustees. There were no other nominations. Trustee Garcia moved that nominations be closed, Trustee Strickland seconded, and the motion carried 5-0:

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

Trustees then casted their vote for Trustee Hernandez as Clerk of the Board:

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

By unanimous vote Trustee Hernandez was elected to serve as 2023 Clerk for the HESD Board of Trustees.

Committee Appointments President Revious appointed Trustees to serve on the following committees for 2023 as follows:

Budget Committee – Garcia and Strickland
Kings County School Boards Association – Revious
HESD Educational Foundation – Garcia

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

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

Board Meeting 2023 Calendar Trustee Garner motioned to adopt the Board Meeting Calendar for 2023. Trustee Garcia seconded; motion carried 5-0:

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

WINTER RECEPTION

Trustees adjourned for the Winter Reception from 6:12 p.m. - 6:37 p.m.

PRESENTATIONS, REPORTS AND COMMUNICATIONS

**Public
Comments** None

**Board and Staff
Comments** None

**Requests to
Address the
Board** None

**Dates to
Remember** President Revious reviewed dates to remember: Winter Break – December 19th to January 6th; Holiday-Christmas – December 23rd and 26th; Holiday-New Years – December 30th and 2nd.

CONSENT ITEMS

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

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

The items approved are as follows:

- a) Warrant listings dated November 4, 2022; November 9, 2022; November 14, 2022; November 16, 2022; November 18, 2022; November 23, 2022; November 28, 2022 and December 2, 2022.
- b) Minutes of Regular Board Meeting held on November 9, 2022.
- c) Interdistrict transfers as recommended.
- d) Donation of Toy Drive with Glad Tidings Church, Shifter Crew and One Wheel Vibes for HESD students.
- e) Donation of \$5,319.80 from Washington Parent Teacher Club.
- f) Donation of \$1,000.00 from the Wonderful Company Foundation Inc.
- g) Donation of 76 children's coats from Kings County Sheriff's Office for the Lincoln READY Program.
- h) Donation of \$600.00 from the First Christian Reformed Church.

- i) Donation of 40 student laptops and 40 laptop cases from the Kings County Department of Public Health to MLK.

Trustee Garner thanked the donors for their donations.

INFORMATION ITEMS

SB-906

- a) Joy Gabler, Superintendent, presented for information training on SB 906 – School Safety: Homicide Treats. Joy presented a PowerPoint presentation on the new mandatory student threat reporting requirement. She stated the new law will take effect on January 1st. All certificated and classified staff, along with all other employees and Board Members that are in regular contact with students must immediately report any threat or perceived threat they are alerted to or observe. HESD is training everyone. A 'threat or perceived threat' is any writing or action of a student that creates a reasonable suspicion that the student is preparing to commit a homicidal act related to school or school activity. The report of the threat must include copies of any documentation or other evidence associated with the threat. If multiple individuals are aware, they can agree to have one person make the report. Following the report of a threat or perceived threat an immediate investigation will be conducted. Joy then reviewed HESD's reporting process. She stated a few staff members attended a training in October on Threat Assessment and the rest of the administration team will be trained in January. Annual notification to parents will be added to the parent handbook regarding California's child access prevention laws and laws relating to the safe storage of firearms.

Monthly Financial Report 7/1/22 - 11/30/22

- b) David Endo, Chief Business Official, presented for information the monthly financial reports for the period of 07/01/2022-11/30/2022. David stated these reports are based on the original report but in tonight's later presentation will reflect the increases. Everything else is going according to plan.

Budget Calendar

- c) David Endo, Chief Business Official, presented for information the Budget Calendar for the 2023-2024 Budget. David stated in January the Governor will release the budget for next year. This calendar outlines what we do in our district just like we have every year.

BOARD POLICIES AND ADMINISTRATION

Surplus Items

- a) Trustee Garcia made a motion to approve the declaration of surplus Acer laptop computers for disposal. Trustee Garner seconded; motion carried 5-0:
 - Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

- Surplus Items** b) Trustee Garcia made a motion to approve the declaration of surplus technology inventory that is no longer working or no longer meets district needs and performance requirements. Trustee Garner seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- Change Order – Lee Richmond** c) Trustee Garcia made a motion to approve the proposed change of order #1 for the Lee Richmond phase 2 modernization project due to unforced conditions. Trustee Garner seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- Change Order – Roosevelt** d) Trustee Garcia made a motion to approve the proposed change of order #1 for Roosevelt phase 2 modernization project due to unforced conditions. Trustee Garner seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- RMA GeoScience** e) Trustee Garcia made a motion to approve the proposal with RMA GeoScience to provide geotechnical investigation and geohazards study at Woodrow Wilson for new administration building. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- Lane Engineering** f) Trustee Strickland made a motion to approve the proposal with Lane Engineering to provide professional land surveying services at Woodrow Wilson for the new administration building. Trustee Garcia seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

**Bureau of
Education
Research**

- g) Trustee Garner made a motion to consultant contract with Bureau of Education Research to provide six sessions of professional development to teachers in January 27th. Trustee Hernandez seconded; motion carried 5-0:

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

PERSONNEL

Trustee Garcia made a motion to take Personnel items "a" through e" together. Trustee Strickland seconded; the motion carried 5-0:

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

- h) Trustee Garcia then made a motion to approve Personnel items "a" through "e". 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

- Neida Chavez, Yard Supervisor – 3.5 hrs., Simas, effective 10/31/22
- Allenmyer Marquez, Special Circumstances Aide – 5.75 hrs., Washington, effective 10/31/22
- Therese Marquez, READY Program Tutor – 4.5 hrs., Richmond, effective 11/30/22
- Alize Moreno, READY Program Tutor – 4.5 hrs., Jefferson, effective 12/5/22
- Joanna Ochoa, READY Program Tutor – 4.5 hrs., Hamilton, effective 11/1/22
- Raquel Ramirez, Special Education Aide – 5.0 hrs., Monroe, effective 12/5/22
- Alicia Sanchez, Yard Supervisor – 2.25 hrs., Richmond, effective 12/5/22
- Savannah Suarez, READY Program Tutor – 4.5 hrs., Simas, effective 11/1/22
- Linda Thomas, Special Circumstances Aide – 5.75 hrs., Monroe, effective 11/28/22

Certificated

- Tianna Sandoval, Temporary SDC Teacher, effective 12/12/2022-06/08/2023

Classified Temps/Sub

- Michael Brambila, Substitute Special Education Aide, effective 11/28/22
- Jesus Cantu, Athletic Coach, effective 11/7/22
- Christina Gutierrez, Substitute Food Service Worker I/II and Substitute Yard Supervisor, effective 11/28/22

- Shakakahn Jones, Athletic Coach, effective 11/7/22
- Noremy Kilgore, Substitute READY Program Tutor, effective 11/28/22
- James Landolt, Substitute Yard Supervisor, effective 11/28/22
- Corey Loewen, Athletic Coach, effective 11/14/22
- Arneette Lopez, Substitute Yard Supervisor, effective 11/2/22
- LaToya Love, Substitute Yard Supervisor, effective 11/28/22
- Michael Mattos, Substitute Groundskeeper I and Maintenance Worker I, effective 11/2/22
- Janeth Medina, Substitute Yard Supervisor, effective 11/29/22
- Kevin Ramirez, Substitute READY Program Tutor, effective 11/30/22
- Keston Smith, Athletic Coach, effective 11/14/22
- Richard Thompson, Athletic Coach, effective 11/7/22

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

- Mariah Benitez, Girls 4-6th Basketball, Hamilton, effective 11/7/22-2/4/23
- Jesus Cantu, Boys/Girls 7-8th Wrestling, Wilson, effective 11/7/22-2/17/23
- Antonio Hernandez, Boys 7th Soccer, Wilson, effective 11/7/22-2/17/23
- Shakakahn Jones, Boys 4-6th Basketball, Hamilton, effective 11/7/22-2/4/23
- Corey Loewen, Boys 4-6th Basketball, Richmond, effective 11/14/22-2/4/23
- Reunite Mims, Boys 4-6th Basketball, Hamilton, effective 11/7/22-2/4/23
- Raymond Ruiz, Boys/Girls 7-8th Wrestling, Kennedy, effective 11/7/22-2/17/23
- Kelvin Shepherd, Boys 7th Basketball, Wilson, effective 11/7/22-2/17/23
- Keston Smith, Boys 4-6th Basketball, Roosevelt, effective 11/14/22-2/4/23
- Richard Thompson, Boys 8th Basketball, Wilson, effective 11/7/22-2/17/23
- Freddie Va'asili, Girls 8th Basketball, Wilson, effective 11/7/22-2/17/23

More Hours/Days

- Sara Lira, from Yard Supervisor – 2.5 hrs., King, to Yard Supervisor – 3.5 hrs., King, effective 10/10/22

Short Term Classified

- Wendy Avila, Short-Term Yard Supervisor – 3.5 hrs., Monroe, effective 11/28/22-2/24/23

***Item "b" –
Termination-
Lack of
Availability***

- Nichole Armenta Ferrer, Substitute Yard Supervisor, effective 8/29/22
- Ashley Borges-Brieno, Substitute READY Program Tutor, effective 11/19/21
- Brooks Brockett, Substitute Custodian I, effective 3/5/21
- Vanessa Carrera, Substitute Yard Supervisor, effective 9/9/22
- Maribel Corrales-Ortiz, Substitute Yard Supervisor, effective 9/9/22
- Ashley Elick, Substitute READY Program Tutor, effective 5/11/22
- Cynthia Hagerty, Substitute READY Program Tutor, effective 3/13/20
- Michael Hernandez, Substitute Custodian I, effective 1/10/22
- Hollie Marron, Substitute Yard Supervisor, effective 12/4/20
- Ayeshia Medina, Substitute Babysitter and Yard Supervisor, effective 2/1/22
- Darius Meza, Substitute Custodian I, effective 6/22/21
- Reunite Mims, Substitute Yard Supervisor, effective 8/22/22
- Maria Munoz Gomez, Substitute READY Program Tutor and Yard Supervisor, effective 6/3/22

- Vivian Navarro Alvarez, Substitute Educational Tutor, Translator: Oral Interpreter and Translator: Written Translator, effective 6/3/22
- Dionicia Parks, Substitute Special Education Aide, READY Program Tutor, and Yard Supervisor, effective 2/22/22
- Menchu Rosaroso, Substitute Alternative Education Program Aide, Education Tutor K-6, READY Program Tutor, Special Circumstances Aide, Special Education Aide and Yard Supervisor, effective 6/3/22
- Daisy Vargas, Substitute Yard Supervisor, effective 5/17/22
- Cherish Gage, School Nurse, Washington, effective 12/16/22

**Item "c" –
Resignations**

**Item "d" –
Volunteers**

<u>Name</u>	<u>School</u>
Araceli Lopez Mendoza	Hamilton
Holly Parreira	Hamilton
Ashley Smith	Hamilton
Christine Olvera	Jefferson
Fabio Ianni	Jefferson
Consuelo Medina	Jefferson
Leslie Santamaria	Jefferson
Ruby Bueno	King
Barbara Hernandez	Lincoln
Mari Patino Ramirez	Lincoln
Jorge Bustamante	Monroe
Tasvia Mohamed	Monroe
Martha Uribe De Corral	Monroe
Zuyumy Villalfana	Monroe
Jessica Wilson	Monroe
Kelsi Easley	OSS
Roshelle Scott	Roosevelt
Judy Chavez	Washington
Paula Gailey	Washington
Julius Rojas	Washington
Konnie Vizcaino	Washington

- Item "e" –
Waiver Request**
- Approve Variable Term Waiver Request, EC 44253.3
 - BCLAD for Esmeralda Jimenez Morales, 3rd Grade Dual Immersion Teacher, Jefferson Academy for the 2022-23 School Year

FINANCIAL

**1st Interim
Report**

David Endo, Chief Business Official, presented a PowerPoint on the 1st Interim Report. He reviewed the 2022-2023 Budget reporting timeline. The audit from last year is due to the State tomorrow. Local Control Funding Formula is where we get our funding. The two major components are average daily attendance (ADA) by grade level and average daily attendance for free/reduced students, foster student and English learner students. David reviewed the districtwide census day enrollment chart showing a drop in enrollment and the ADA versus funded ADA showing a significant difference. Then he reviewed a pre-pandemic comparison on the census

day enrollment by site and census day staffing by site. Enrollment showed a drop of 6.7% and in staffing an 8.4% increase. Sooner or later these two will intersect. David also reviewed the enrollment trends and what to look forward to. He doesn't believe it will be that bad since Transitional Kindergartens age requirement will change opening TK to additional children. The general fund budget comparison was reviewed. The May revise is what a school district adopts. The Educational Learning Opportunity Program was based on the program we provide. We probably won't get to the mark because we didn't have enough staff to expand the program. Eight million needs to be spent by next year. David also reviewed other district funds and the multi-year assumptions. He stated there was a healthy COLA this year but will need to keep an eye on next year. He then reviewed the districtwide projected LCFF funding and the multiyear projection. The unrestricted is very healthy but things will change. David ended by reviewing what we can look forward to. Enrollment was down by 23 students from prior years and 399 since the pandemic began. Average daily attendance is getting better with absentee rate of 5.6% versus 4.6% in 2020-2021. Transitional Kindergarten eligibility moves two months. More students are eligible to enroll but the staff to student ratio is projected to be 10:1. This will cause some issue with smaller classrooms more staffing will need to be hired. Trustee Strickland asked how does TK affect us, will it increase attendance or burden the school district. David answered we get more students in TK but that come with challenges. Superintendent Gabler stated early education is valuable and we want children to be prepared academically.

- a) Trustee Garcia made a motion to approval the 1st Interim Report. Trustee Strickland seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

Resolution #12-23 b) Trustee Strickland made a motion to Resolution #12-23: 2022-2023 Budget Revisions – 1st Interim. Trustee Garcia seconded; motion carried 5-0:

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

San Joaquin Valley Purchasing Co-op

- c) Trustee Strickland made a motion to approve the renewal of membership with San Joaquin Valley Purchasing Co-op for Food Services to utilize for accessing better prices. Trustee Garcia seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

**Super Co-op
Joint Powers
Authority**

- d) Trustee Strickland made a motion to approve the renewal of services and memorandum of understanding with Super Co-op Joint Powers Authority for Food Services to utilize for accessing better prices. Trustee Garcia seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

**Kings County
Treasurer's
Quarterly
Compliance
Report**

- e) Trustee Garcia made a motion to approve the Kings County Treasurer's Quarterly Compliance Report with an interest rate for the quarter of .98%. Trustee Hernandez seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

**Certification of
Signatures**

- f) Trustee Garcia made a motion to approve the Certification of Signatures to authorize listed individual to sign on the District's behalf. Trustee Strickland seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

**Resolution #12-
23**

- g) Trustee Garcia made a motion to adopt the Resolution #13-23: Kings County Investment Policy to approve the investment parameters set forth by the investment policy and delegates the District's investment authority to the Kings County Director of Finance. Trustee Garner 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 7:20 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved:

Tim Revious, President

Lupe Hernandez, Clerk

Hanford Elementary School District
Minutes of the Special Board Meeting
January 11, 2023

32

Minutes of the Special Board Meeting of the Hanford Elementary School District Board of Trustees on January 11, 2023, at the District Office Board Room, 714 N. White Street, Hanford, CA.

Call to Order President Revious called the meeting to order at 12:30 p.m. Trustee Garcia, Hernandez, Revious and Strickland were present.

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Jay Strickland.

Public Comments None

Board and Staff Comments None

CLOSED SESSION

Closed Session Trustees adjourned to closed session at 12:30 for the purpose of:

- Student Discipline pursuant to Education Code section 48918

Open Session Trustees returned to open session at 12:43 p.m.

Case #23-14 Trustee Hernandez moved to accept the Findings of Facts and expel Case #23-14 for the remainder of the 2022-2023 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on January 9, 2023. Trustee Hernandez further moved that the expulsion order be immediately suspended, and student may return to regular school in probationary status on a Behavior Conditions Plan through June 2, 2023. 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 12:44 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved:

Tim Revious, President

Lupe Hernandez, Clerk

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: January 13, 2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: January 25, 2023

ITEM: Quarterly report (10/01/22 - 12/31/22) regarding Williams Uniform Complaints. The types of complaints covered in the Williams Uniform Complaint Procedures are:

1. Instructional Materials - Sufficient textbooks and instructional materials
2. Facilities – conditions that pose an emergency or urgent threat to the health or safety of students or staff
3. Teacher vacancy or misassignment

PURPOSE: To comply with the requirements Education Code 35186, the Superintendent shall report summarized data on the nature and resolution of all Williams Uniform Complaints to the Board and the County Superintendent of Schools on a quarterly basis.

For the second quarter of 2022-2023 school year there were no Williams Uniform Complaints filed.

FISCAL IMPACT: None

RECOMMENDATIONS: None

Quarterly Report on *Williams* Uniform Complaints

[Education Code § 35186(d)]

District: Hanford Elementary School District

Person completing this form: Jessica Valencia Title: Administrative Assistant

Quarterly Report Submission Month/Quarter:
(check one)

- ☐ October 1st Quarter (7/1-9/30)
☒ January 2nd Quarter (10/1-12/31)
☐ April 3rd Quarter (1/1-3/31)
☐ July 4th Quarter (4/1-6/30)

Quarterly Report Submission Year: 2022-2023

Date for information to be reported publicly at governing board meeting: January 25, 2023

Please check the box that applies:



No complaints were filed with any school in the district during the quarter indicated above.



Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Misassignment	0	0	0
Facilities Conditions	0	0	0
TOTALS	0	0	0

Joy C. Gabler

Print Name of District Superintendent

Signature of District Superintendent

Date

Please submit to: Genevieve Almanzar, Coordinator
 Kings County Office of Education
 Williams Compliance
 (559) 589-7035
info.foundationalservices@kingscoe.org

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Receive for information monthly financial reports for the period of 07/01/2022-12/31/2022.

PURPOSE:

Attached are financial summaries for all of the District's funds for the period of 07/01/2022-12/31/2022.

FISCAL IMPACT:

The financial reports are informational only.

RECOMMENDATIONS:

Receive the monthly financial reports.

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 0100 General Fund

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$26,676,557.84	\$26,676,557.84		
REVENUES						
1) LCFF Sources	8010-8099	\$8,926,673.00	\$34,608,652.06	\$73,748,621.00	46.93	53.07
2) Federal Revenues	8100-8299	\$278,641.55	\$4,000,698.76	\$12,740,632.62	31.40	68.60
3) Other State Revenues	8300-8599	\$2,838,057.56	\$12,440,010.06	\$29,274,830.23	42.49	57.51
4) Other Local Revenues	8600-8799	\$219,892.96	\$1,271,319.06	\$3,174,921.55	40.04	59.96
5) Total, Revenues		\$12,263,265.07	\$52,320,679.94	\$118,939,005.40	43.99	56.01
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$3,241,519.89	\$16,656,747.97	\$36,536,674.91	45.59	54.41
2) Classified Salaries	2000-2999	\$1,228,557.53	\$7,039,320.45	\$15,067,298.29	46.72	53.28
3) Employee Benefits	3000-3999	\$1,892,837.58	\$9,486,547.15	\$25,386,870.88	37.37	62.63
4) Books and Supplies	4000-4999	\$189,116.13	\$1,010,272.82	\$4,679,538.62	21.59	78.41
5) Services, Oth Oper Exp	5000-5999	\$493,240.92	\$2,930,163.10	\$6,899,971.78	42.47	57.53
6) Capital Outlay	6000-6999	\$270,328.98	\$558,589.94	\$3,454,060.63	16.17	83.83
7) Other Outgo(excl. 7300`s)	7100-7499	\$128,637.64	\$377,384.39	\$1,967,090.03	19.18	80.82
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	(\$65,000.00)	0.00	100.00
9) Total Expenditures		\$7,444,238.67	\$38,059,025.82	\$93,926,505.14	40.52	59.48
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$1,698.73	\$0.00	0.00	100.00
B) Transfers Out	7610-7629	\$173,524.00	\$4,273,524.00	\$4,285,000.00	99.73	0.27
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		(\$173,524.00)	(\$4,271,825.27)	(\$4,285,000.00)	99.77	0.23
NET INCREASE (DECREASE) IN FUND BALANCE		\$4,645,502.40	\$9,989,828.85	\$20,727,500.26		
ENDING FUND BALANCE			\$36,666,386.69	\$47,404,058.10		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 0800 Student Activity Special Revenue Fund

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$32,993.24	\$32,993.24		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Total, Revenues		\$0.00	\$0.00	\$0.00	0.00	100.00
EXPENDITURES						
4) Books and Supplies	4000-4999	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$0.00	\$0.00		
ENDING FUND BALANCE			\$32,993.24	\$32,993.24		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 0900 Charter Schools Fund

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$1.73	\$1.73		
REVENUES						
3) Other State Revenues	8300-8599	\$0.00	\$1,697.00	\$0.00	0.00	100.00
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$66.41	0.00	100.00
5) Total, Revenues		\$0.00	\$1,697.00	\$66.41	2,555.34	(2,455.34)
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$1,698.73	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	(\$1,698.73)	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	(\$1.73)	\$66.41		
ENDING FUND BALANCE			\$0.00	\$68.14		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 1300 Cafeteria Fund

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$2,364,190.61	\$2,364,190.61		
REVENUES						
2) Federal Revenues	8100-8299	\$402,817.85	\$714,587.37	\$3,728,459.00	19.17	80.83
3) Other State Revenues	8300-8599	\$117,233.81	\$206,853.07	\$282,422.00	73.24	26.76
4) Other Local Revenues	8600-8799	\$9,961.55	\$31,164.68	\$160,986.25	19.36	80.64
5) Total, Revenues		\$530,013.21	\$952,605.12	\$4,171,867.25	22.83	77.17
EXPENDITURES						
2) Classified Salaries	2000-2999	\$118,992.31	\$650,024.38	\$1,405,199.00	46.26	53.74
3) Employee Benefits	3000-3999	\$49,706.49	\$256,272.53	\$632,854.00	40.49	59.51
4) Books and Supplies	4000-4999	\$253,217.83	\$745,859.26	\$2,448,489.11	30.46	69.54
5) Services, Oth Oper Exp	5000-5999	\$1,138.07	(\$19,194.52)	(\$50,225.59)	38.22	61.78
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$65,000.00	0.00	100.00
9) Total Expenditures		\$423,054.70	\$1,632,961.65	\$4,501,316.52	36.28	63.72
NET INCREASE (DECREASE) IN FUND BALANCE		\$106,958.51	(\$680,356.53)	(\$329,449.27)		
ENDING FUND BALANCE			\$1,683,834.08	\$2,034,741.34		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 1400 Deferred Maintenance Fund

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$339,382.06	\$339,382.06		
REVENUES						
1) LCFF Sources	8010-8099	\$0.00	\$300,000.00	\$300,000.00	100.00	0.00
4) Other Local Revenues	8600-8799	\$0.00	\$880.00	\$17,389.61	5.06	94.94
5) Total, Revenues		\$0.00	\$300,880.00	\$317,389.61	94.80	5.20
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$169,000.00	\$294,000.00	57.48	42.52
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$169,000.00	\$294,000.00	57.48	42.52
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$131,880.00	\$23,389.61		
ENDING FUND BALANCE			\$471,262.06	\$362,771.67		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 1500 Pupil Transportation Equip

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$283,748.56	\$283,748.56		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$731.32	\$14,194.71	5.15	94.85
5) Total, Revenues		\$0.00	\$731.32	\$14,194.71	5.15	94.85
EXPENDITURES						
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$250,000.00	0.00	100.00
9) Total Expenditures		\$0.00	\$0.00	\$250,000.00	0.00	100.00
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
4) Total, Other Financing Sources/Uses		\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$100,731.32	(\$135,805.29)		
ENDING FUND BALANCE			\$384,479.88	\$147,943.27		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 2000 SPECIAL RESERVE FUND FOR OTHER POSTE

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$11,428,322.05	\$11,428,322.05		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$29,373.46	\$560,880.53	5.24	94.76
5) Total, Revenues		\$0.00	\$29,373.46	\$560,880.53	5.24	94.76
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$173,524.00	\$1,173,524.00	\$1,185,000.00	99.03	0.97
4) Total, Other Financing Sources/Uses		\$173,524.00	\$1,173,524.00	\$1,185,000.00	99.03	0.97
NET INCREASE (DECREASE) IN FUND BALANCE		\$173,524.00	\$1,202,897.46	\$1,745,880.53		
ENDING FUND BALANCE			\$12,631,219.51	\$13,174,202.58		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 2120 Building Funds - Local 2

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$2,102,106.58	\$2,102,106.58		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$5,362.14	\$92,934.22	5.77	94.23
5) Total, Revenues		\$0.00	\$5,362.14	\$92,934.22	5.77	94.23
EXPENDITURES						
6) Capital Outlay	6000-6999	\$322,708.03	\$1,129,458.10	\$1,810,000.00	62.40	37.60
9) Total Expenditures		\$322,708.03	\$1,129,458.10	\$1,810,000.00	62.40	37.60
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$300,000.00	\$311,682.86	96.25	3.75
4) Total, Other Financing Sources/Uses		\$0.00	(\$300,000.00)	(\$311,682.86)	96.25	3.75
NET INCREASE (DECREASE) IN FUND BALANCE		(\$322,708.03)	(\$1,424,095.96)	(\$2,028,748.64)		
ENDING FUND BALANCE			\$678,010.62	\$73,357.94		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

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Fund: 2500 CapitalFacilities Fund

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$887,458.12	\$887,458.12		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$171,911.43	\$137,576.55	124.96	(24.96)
5) Total, Revenues		\$0.00	\$171,911.43	\$137,576.55	124.96	(24.96)
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$97,581.27	\$120,000.00	81.32	18.68
9) Total Expenditures		\$0.00	\$97,581.27	\$120,000.00	81.32	18.68
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$74,330.16	\$17,576.55		
ENDING FUND BALANCE			\$961,788.28	\$905,034.67		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

1/9/2023 11:07:15AM

Fund: 3500 SCHOOL FACILITY PROGRAM

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$912,793.74	\$912,793.74		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$2,378.08	\$47,679.19	4.99	95.01
5) Total, Revenues		\$0.00	\$2,378.08	\$47,679.19	4.99	95.01
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$911.65	\$1,093.98	83.33	16.67
6) Capital Outlay	6000-6999	\$0.00	\$1,010,754.23	\$1,215,807.96	83.13	16.87
9) Total Expenditures		\$0.00	\$1,011,665.88	\$1,216,901.94	83.13	16.87
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$300,000.00	\$311,682.86	96.25	3.75
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	\$300,000.00	\$311,682.86	96.25	3.75
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	(\$709,287.80)	(\$857,539.89)		
ENDING FUND BALANCE			\$203,505.94	\$55,253.85		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

Page 11 of 12
 1/9/2023 11:07:15AM

Fund: 4000 Special Reserve - Capital Outlay

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$78,058.38	\$78,058.38		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$279.06	\$3,579.63	7.80	92.20
5) Total, Revenues		\$0.00	\$279.06	\$3,579.63	7.80	92.20
EXPENDITURES						
6) Capital Outlay	6000-6999	\$33,721.10	\$48,173.00	\$200,000.00	24.09	75.91
9) Total Expenditures		\$33,721.10	\$48,173.00	\$200,000.00	24.09	75.91
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$3,000,000.00	\$3,000,000.00	100.00	0.00
4) Total, Other Financing Sources/Uses		\$0.00	\$3,000,000.00	\$3,000,000.00	100.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE						
		<u>(\$33,721.10)</u>	<u>\$2,952,106.06</u>	<u>\$2,803,579.63</u>		
ENDING FUND BALANCE						
			<u>\$3,030,164.44</u>	<u>\$2,881,638.01</u>		

13 Hanford Elementary School District
 Fiscal Year: 2023
 Requested by dendo

Fiscal Position Report

December 2022

Page 12 of 12
 1/9/2023 11:07:15AM

Fund: 6720 Self-Insurance/Other

		December Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$663,056.16	\$663,056.16		
REVENUES						
4) Other Local Revenues	8600-8799	\$5,172.19	\$245,856.95	\$780,317.42	31.51	68.49
5) Total, Revenues		\$5,172.19	\$245,856.95	\$780,317.42	31.51	68.49
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$58,977.99	\$266,101.94	\$749,000.00	35.53	64.47
9) Total Expenditures		\$58,977.99	\$266,101.94	\$749,000.00	35.53	64.47
NET INCREASE (DECREASE) IN FUND BALANCE		(\$53,805.80)	(\$20,244.99)	\$31,317.42		
ENDING FUND BALANCE			\$642,811.17	\$694,373.58		

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Receive the following Board Policy/Administrative Regulation for information:
BP/AR 3310 – Purchasing

PURPOSE:

Policy and Regulation title changed from Purchasing Procedures to Purchasing.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Board Policy/Administrative Regulation at the next board meeting:
BP/AR 3310 – Purchasing

Policy 3310: ~~Purchasing Procedures~~ ^Purchasing**Status:** DRAFT**Original Adopted Date:** 05/16/2001

The Superintendent or designee shall maintain effective purchasing procedures in order to ensure that maximum value is received for money spent by the district and that records are kept in accordance with law.

Insofar as possible, goods and services purchased shall meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practices. Maintenance costs, replacement costs and trade-in values shall be considered when determining the most economical purchase price.

(cf. 3314.2 - Revolving Funds)

(cf. 3440 - Inventories)

All purchases shall be made by formal contract or purchase orders, or shall be accompanied by a receipt.

(cf. 3300 - Expenditures/Expending Authority)

(cf. 3312 - Contracts)

Regulation 3310: ~~Purchasing procedures~~ ^Purchasing**Status:** DRAFT**Original Adopted Date:** 05/16/2001**Preferred Products**

Price, fitness and quality being equal, the district shall give preference to supplies manufactured, grown or produced in California, and shall next prefer supplies partially manufactured, grown or produced in California. (Government Code 4331)

When purchasing food, the district shall give preference to produce grown in the United States and/or processed in the United States insofar as this is economically feasible considering the total cost, quantity and quality of the food. (Public Contract Code 3410)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Receive the following Board Policy deletion for information:

BP 3514.3 – Food In The Classroom

PURPOSE:

Policy is being deleted as it no longer conforms to the GAMUT board policy manual.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider deletion of the following Board Policy at the next board meeting:

BP 3514.3 – Food In The Classroom

Food In The Classroom

In order to comply with legislation that limits pesticide use in schools, and in order to prevent and or combat insect problems in classrooms, the Superintendent and or designee shall implement the following rules and restrictions regarding food in classrooms:

1. Restrictions:

- a. Food shall not be stored in classrooms unless stored in Rubbermaid storage bins.
- b. Students may not eat lunch in the classroom.

2. Rules:

Food may be eaten in the classroom under the following provisions:

- a. Food may be eaten in the classroom if it is part of the instructional program.
- b. Food may be eaten in the classroom for parties. Parties are limited to two hours per school year (AR 6116)
- c. Teachers may eat in the classroom.
- d. After eating, it shall be the teacher's responsibility to see that the leftover food is cleaned up, bagged and placed in the dumpster.

Students may bring water from home. Teachers have the authority to determine if students may drink from their water bottles in the classroom.

Regulation HANFORD ELEMENTARY SCHOOL DISTRICT

approved: September 12, 2001 Hanford, California

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Receive the following Administrative Regulation for information:
AR 3513 – Buildings And Grounds

PURPOSE:

Administrative Regulation title changed from Procedures For Utilization Of Facilities to Building And Grounds and the position of Assistant Superintendent of Fiscal Services was changed to Chief Business Official.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Administrative Regulation at the next board meeting:
AR 3513 – Buildings And Grounds

Regulation 3513: ~~Procedure For Utilization Of Facilities~~ ^Buildings And Grounds

Status: DRAFT

Original Adopted Date: 05/28/1992

Classroom Assignments

The Director of Facilities will coordinate the assignment of teachers to classroom.

The factors which affect classroom assignments are:

1. The facility needs of the district
2. The furniture and equipment needs of the district

Procedures

1. Before annual certificated staffing, the Director of Facilities will meet with the Chief Business Official ~~Assistant Superintendent of Fiscal Services~~ to analyze the following:
 - a. The Personnel Projection Report
 - b. The classroom maps of each site
 - c. Furniture needs for growth classrooms
2. Based on the above analysis and to minimize the number of classroom furniture moves, teachers will be assigned to classrooms by the Director of Facilities and the Chief Business Official ~~Assistant Superintendent of Fiscal Services~~.
3. A contingency plan for unexpected growth will be developed by the Chief Business Official ~~Assistant Superintendent of Fiscal Services~~ and the Director of Facilities.
4. The Director of Facilities will present the proposed assignments and growth contingency plans to the Superintendent and the principals at the March annual staffing meeting.
5. The Director of Facilities will meet with each principal and review the assignments.
6. Principals who disagree with the assignments will meet with the Director of Facilities with a counter proposal.
7. If mutual agreement cannot be reached, the Director of Facilities shall establish a meeting with the Superintendent where both parties shall present their proposals to the Superintendent for a decision.
8. After final decisions are made, the Director of Facilities will prepare a timeline for classroom furniture moves.

Non-Classroom Facilities/New Projects

1. After receiving tentative facilities decisions made by the Superintendent in February, the principal or department head will submit a proposal to the Director of Facilities for any projects in the department/school. The proposal will include a description of the change, e.g. install a student services window, add/remove a wall to add an office, add a door, furniture and equipment, concrete, sidewalks, patio, picnic tables, gates, fences.

The Director of Facilities will determine the following:

- a. All materials needed to effect the change
 - b. Estimated costs
2. The proposal is due to the Director of Facilities on or before MARCH 1st of each year.
 3. The Director of Facilities will present the proposal plan(s) to the Superintendent on or before March 15 for a decision on each proposal. (The decision will be made in time to be included in the appropriate budget year.)
 4. The Director of Facilities will meet with the principal/department head regarding the Superintendent's decision.
 5. The Director of Facilities will develop a timeline to complete changes in non-classroom facilities/new projects based on district/department priorities.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly

DATE: January 4, 2023

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: January 25, 2023

ITEM: Receive for Information BP/AR 0460 Local Control Accountability Plan

PURPOSE:

Board Policy 0460 - Local Control and Accountability Plan Policy updated to reflect NEW LAW (AB 181, 2022) which states, by January 31, 2025, an Individuals with Disabilities Education Act (IDEA) Addendum adopted by the State Board of Education (SBE) shall be completed by districts which are identified by the California Department of Education (CDE) as needing an improvement plan. Additionally, the policy is updated to reflect NEW LAW (AB 181, 2022) requiring the LCAP parent advisory committee to include at least a parent/guardian of currently enrolled students with disabilities. The policy was also updated to reflect NEW LAW (SB 997, 2022) which requires, beginning July 1, 2024, districts serving middle or high school students to include two students as full members of the existing parent advisory committee or establish a student advisory committee to provide advice to the Board and the Superintendent or designee.

Administrative Regulation 0460 - Local Control and Accountability Plan Regulation updated to reflect NEW LAW (AB 181, 2022), which states Beginning July 1, 2025, if the district is identified by the State Board of Education (SBE) as needing an improvement plan related to improvements in services for students with disabilities, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE.

FISCAL IMPACT: N/A

RECOMMENDATION: Informational only

Hanford Elementary School District

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

Original Adopted Date: 08/13/2014 | **Last Revised Date:** 1/4/2023 | **Last Reviewed Date:** 1/4/2023

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

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

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

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

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

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

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

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

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

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

Plan Development

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

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

Public Review and Input

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

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

Student members of the parent advisory committee or the student advisory committee shall represent the diversity of the district's students, including geographical, socioeconomic, cultural, physical, and

educational diversity, and particular effort shall be made to reach out to at-risk or disadvantaged students to serve as members of such committees. (Education Code 52063)

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

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

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

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

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

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

Adoption of the Plan

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

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

~~52062 and the revisions are adopted in a public meeting. (Education Code 52062)~~

Submission of Plan to County Superintendent of Schools

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

~~County Superintendent of Schools. (Education Code 42127, 52064.1, 52070)~~

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

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

Monitoring Progress

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

Technical Assistance/Intervention

~~At its discretion, the Board may submit a request to the County. The Superintendent for or designee shall seek and/or accept technical assistance, including, but not limited to: (or other intervention that may be required pursuant to Education Code 52071)~~

- ~~1. Assistance in identifying district strengths and weaknesses in regard to state priorities, which includes the review of performance data on the state and local indicators included in the Dashboard~~

~~and other relevant local data, and in identifying effective, evidence-based programs or practices that address any areas of weakness.~~

- ~~2. Assistance from an academic, programmatic, or fiscal expert, or team of experts, in identifying and implementing effective programs and practices that are designed to improve performance in any identified areas of weakness. The district may engage other service providers, including, but not limited to, other or 52072 when a school districts, county offices of education, or charter schools, to provide such assistance.~~

~~In the event that the County Superintendent requires the district to receive technical assistance based on one or more a numerically significant student subgroups meeting the criteria established pursuant Education Code 52064.5, the Board shall work with the County Superintendent, or another service provider at district expense, and shall provide the County Superintendent timely documentation of the district's completion of the activities listed in items #1-2 above or substantially similar activities. (Education Code 52071)~~

~~If referred to the California Collaborative for Educational Excellence by either the County Superintendent or the Superintendent of Public Instruction (SPI), the district shall implement the recommendations of that agency in order to accomplish subgroup is not making sufficient progress toward the goals set forth in the district's LCAP. (Education Code 52071, 52074)~~

~~If the SPI identifies the district as needing intervention, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: (Education Code 52072)~~

- ~~1. Revision of the district's LCAP~~
- ~~2. Revision of the district's budget in accordance with changes in the LCAP~~
- ~~3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement~~

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 15494-15497

Ed. Code 17002

Ed. Code 305-306

Description

Local control and accountability plan and spending requirements

~~State School Building Lease-Purchase Law, including definition of good repair~~ State School Building Lease-Purchase Law, including definition of good repair -

<https://simbli.eboardsolutions.com/SU/SWCTtYtHLbJV2oTkKplusAVTw==>

English language education

Ed. Code 33430-33436	Learning Communities for School Success Program; grants for LCAP implementation
Ed. Code 41020	Requirement for annual audit
Ed. Code 41320-41322	Emergency apportionments
Ed. Code 42127	Public hearing on budget adoption
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 44258.9	County superintendent review of teacher assignment
Ed. Code 47604.33	Submission of reports by charter schools
Ed. Code 47606.5	Charter schools; local control and accountability plan
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 51210	Course of study for grades 1-6
Ed. Code 51220	Course of study for grades 7-12
Ed. Code 52052	Numerically significant student subgroups
Ed. Code 52059.5	Statewide system of support
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 52302	Regional occupational centers and programs
Ed. Code 52372.5	Linked learning program
Ed. Code 54692	Partnership academies
Ed. Code 60119	Sufficiency of textbooks and instructional materials; hearing and resolution
Ed. Code 60605.8	California Assessment of Academic Achievement; Academic Content Standards Commission
Ed. Code 64001	School plan for student achievement; consolidated application programs
Ed. Code 99300-99301	Early Assessment Program
W&I Code 300	Dependent child of the court

Federal References

20 USC 6311	State plan
20 USC 6312	Local educational agency plan
20 USC 6826	Title III funds; local plans
34 CFR 300.600-300.647	Education of students with disabilities; monitoring, enforcement, confidentiality, and program information
34 USC 300.600	State monitoring and enforcement

Management Resources References

[CA Department of Education Publication](#)
[California Department of Education Publication](#)
[California Department of Education Publication](#)
[California Department of Education Publication](#)
[California Department of Education Publication](#)
[California Department of Education Publication](#)

Description

[California School Accounting Manual](#)
[California Career Technical Education Model Curriculum Standards, 2013](#)
[LCFF Frequently Asked Questions](#)
[Local Control and Accountability Plan and Annual Update \(LCAP\) Template](#)
[California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013](#)
[California Common Core State Standards: Mathematics, rev. 2013](#)

California Department of Education Publication	California English Language Development Standards, 2012
California Department of Education Publication	California School Dashboard
California Department of Education Publication	Family Engagement Framework: A Tool for California School Districts, 2014
CSBA Publication	The California School Dashboard and Small Districts, October 2018
CSBA Publication	Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016
CSBA Publication	LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016
Website	CSBA District and County Office of Education Legal Services https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==
Website	California School Dashboard - https://simbli.eboardsolutions.com/SU/nByAQc3f1HBdKN6yplusFYMtg==
Website	CSBA - https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==
Management Resources	
California Description	
CA Department of Education Publication	California School Accounting Manual
California Department of Education	California Website https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==
Career Technical Education Model Curriculum	
Publication	Standards, 2013
California Department of Education	LCFF Frequently Asked Questions
Publication	
California Department of Education Publication	Local Control and Accountability Plan and Annual Update (LCAP) Template
California Department of Education Publication	California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013
California Department of Education Publication	California Common Core State Standards: Mathematics, rev. 2013
California Department of Education Publication	California English Language Development Standards, 2012
California Department of Education Publication	California School Dashboard
California Department of Education Publication	Family Engagement Framework: A Tool for California School Districts, 2014
CSBA Publication	The California School Dashboard and Small Districts, October 2018

CSBA Publication	Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016
CSBA Publication	LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016
Website	CSBA District and County Office of Education Legal Services
Website	California School Dashboard
Website	CSBA
Website	California Department of Education

Cross References-**Description****Code****Description**

0000	Vision
0000	Vision
0400	Comprehensive Plans
0415	Equity
0420	School Plans/Site Councils
0420	School Plans/Site Councils
0420.4	Charter School Authorization
0420.4	Charter School Authorization
0420.41	Charter School Oversight
0420.41 E PDF(1)	Charter School Oversight
0430	Comprehensive Local Plan For Special Education
0430	Comprehensive Local Plan For Special Education
0440	District Technology Plan
0440	District Technology Plan
0450	Comprehensive Safety Plan
0450	Comprehensive Safety Plan
0500	Accountability
0520	Intervention in Underperforming Schools
0520	Intervention in Underperforming Schools
1100	Communication With The Public

1113	<u>District And School Web Sites</u>
1113	<u>District And School Web Sites</u>
1220	<u>Citizen Advisory Committees</u>
1220	<u>Citizen Advisory Committees</u>
1312.3	<u>Uniform Complaint Procedures</u>
1312.4	<u>Williams Uniform Complaint Procedures</u>
1312.4 - E PDF(1)	<u>Williams Uniform Complaint Procedures</u>
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1340	<u>Access To District Records</u>
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2210	<u>Administrative Discretion Regarding Board Policy</u>
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3100	<u>Budget</u>
3110	<u>Transfer Of Funds</u>
3110	<u>Transfer Of Funds</u>
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3517	<u>Facilities Inspection</u>
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4113	<u>Assignment</u>
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4140	<u>Bargaining Units</u>
4231	<u>Staff Development</u>
4240	<u>Bargaining Units</u>
4315	<u>Evaluation/Supervision</u>

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Hanford Elementary School District

Regulation 0460: Local Control And Accountability Plan

Status: ADOPTED

Original Adopted Date: 08/13/2014 | Last Revised Date: 1/4/2023 | Last Reviewed Date:
1/4/2023

Goals and Actions Addressing State and Local Priorities

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

1. ~~1.~~ A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:
 - ~~a.~~
 - ~~2.~~a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code-17002
 - ~~b.~~ Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency
 - ~~4.~~c. ~~e.~~ Parent/guardian involvement and family engagement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, and students with disabilities
 - ~~5.~~d. Student achievement, as measured by all of the following as applicable:
 - ~~(1)~~
 - ~~6.~~i. Statewide assessments of student achievement
 - ~~(2)~~
 - ~~7.~~ii. The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, ~~or~~; have successfully completed career technical education (CTE) sequences or programs of study that align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692-; and have successfully completed both college entrance courses and CTE sequences or programs
 - ~~(3)~~
 - ~~8.~~iii. The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency

~~(4)~~~~9.iv.~~ The English learner reclassification rate~~(5)~~~~10.v.~~ The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher~~(6)~~~~11.~~ The percentage of students who demonstrate college preparedness in the Early~~vi.~~ Assessment Program pursuant to Education Code 99300-99301~~e.~~~~12.e.~~ Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable~~f.~~~~13.f.~~ School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable~~g.~~~~14.g.~~ The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03~~h.~~~~15.h.~~ Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable~~16.2.2.~~ Any goals identified for any local priorities established by the Board.~~3.~~~~17.3.~~ A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

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

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

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

Increase or Improvement in Services for Unduplicated Students

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

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

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

Availability of the Plan

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

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

<u>State References</u>	<u>Description</u>
<u>5 CCR 15494-15497</u>	<u>Local control and accountability plan and spending requirements</u>
State	Description
5 CCR 15494-15497	Local control and accountability plan and spending requirements
Ed. Code 17002	<u>State School Building Lease-Purchase Law, including definition of good repair - State School Building Lease-Purchase Law, including definition of good repair - https://simbli.eboardsolutions.com/SU/SWCTtYtHLbJV2oTkKplusAVTw==</u>
Ed. Code 305-306	English language education
Ed. Code 33430-33436	Learning Communities for School Success Program; grants for LCAP implementation
Ed. Code 41020	Requirement for annual audit
Ed. Code 41320-41322	Emergency apportionments
Ed. Code 42127	Public hearing on budget adoption
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 44258.9	County superintendent review of teacher assignment

Ed. Code 47604.33	Submission of reports by charter schools
Ed. Code 47606.5	Charter schools; local control and accountability plan
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 51210	Course of study for grades 1-6
Ed. Code 51220	Course of study for grades 7-12
Ed. Code 52052	Numerically significant student subgroups
Ed. Code 52059.5	Statewide system of support
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 52302	Regional occupational centers and programs
Ed. Code 52372.5	Linked learning program
Ed. Code 54692	Partnership academies
Ed. Code 60119	Sufficiency of textbooks and instructional materials; hearing and resolution
Ed. Code 60605.8	California Assessment of Academic Achievement; Academic Content Standards Commission
Ed. Code 64001	School plan for student achievement; consolidated application programs
Ed. Code 99300-99301	Early Assessment Program
W&I Code 300	Dependent child of the court

Federal References

Description

20 USC 6311	State plan
20 USC 6312	Local educational agency plan
20 USC 6826	Title III funds; local plans
34 CFR 300.600-300.647	Education of students with disabilities; monitoring, enforcement, confidentiality, and program information
34 USC 300.600	State monitoring and enforcement

Management Resources References

Description

<u>CA Department of Education Publication</u>	<u>California School Accounting Manual</u>
<u>California Department of Education Publication</u>	<u>California Career Technical Education Model Curriculum Standards, 2013</u>
<u>California Department of Education Publication</u>	<u>LCFF Frequently Asked Questions</u>
<u>California Department of Education Publication</u>	<u>Local Control and Accountability Plan and Annual Update (LCAP) Template</u>
<u>California Department of Education Publication</u>	<u>California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013</u>

Department of Education Publication

~~California School Accounting Manual~~

California Department of Education
Publication

California ~~Career Technical Education Model Curriculum~~
~~Common Core State Standards~~; Mathematics, rev. 2013

~~California Department of Education
Publication~~

~~LCFF Frequently Asked Questions~~

~~California Department of Education
Publication~~

~~Local Control and Accountability Plan and Annual Update
(LCAP) Template~~

California Department of Education

California ~~Common Core State Standards~~; English Language

Publication	Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013 Development Standards, 2012
California Department of Education Publication	California Common Core State Standards: Mathematics, rev. 2013 School Dashboard
California Department of Education Publication	Family Engagement Framework: A Tool for California English Language Development Standards, 2012 School Districts, 2014
<u>CSBA Publication</u>	<u>The California School Dashboard and Small Districts, October 2018</u>
<u>CSBA Publication</u>	<u>Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016</u>
<u>CSBA Publication</u>	<u>LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016</u>
<u>Website</u>	<u>CSBA District and County Office of Education Legal Services</u> <u>https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==</u>
<u>Website</u>	<u>California School Dashboard -</u> <u>https://simbli.eboardsolutions.com/SU/nByAQc3f1HBdKN6yplusFYMTg==</u>
<u>Website</u>	<u>CSBA -</u> <u>https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==</u>
<u>Website</u> California Department of Education	<u>California School Dashboard - Department of Education -</u> <u>https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==</u>
<u>Cross References</u>	<u>Description</u>
<u>0000</u>	<u>Vision</u>
<u>0400</u>	<u>Comprehensive Plans</u>
<u>0415</u>	<u>Equity</u>
<u>0420</u>	<u>School Plans/Site Councils</u>
<u>0420</u>	<u>School Plans/Site Councils</u>
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<u>1312.3</u>	<u>Uniform Complaint Procedures</u>
<u>Publication</u>	

CSBA Publication — 1312.3 Uniform Complaint Procedures

<u>1312.3-E(1)</u>	<u>Uniform Complaint Procedures</u>
<u>1312.3-E(2)</u>	<u>Uniform Complaint Procedures</u>
<u>1312.4</u>	<u>Williams Uniform Complaint Procedures</u>
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<u>6141.5</u>	<u>Advanced Placement</u>
<u>6142.5</u>	<u>Environmental Education</u>
<u>6142.92</u>	<u>Mathematics Instruction</u>
<u>6142.93</u>	<u>Science Instruction</u>
<u>6143</u>	<u>Courses Of Study</u>
<u>6143</u>	<u>Courses Of Study</u>
<u>6146.1</u>	<u>High School Graduation Requirements</u>
<u>6151</u>	<u>Class Size</u>
<u>6152.1</u>	<u>Placement In Mathematics Courses</u>
<u>6152.1</u>	<u>Placement In Mathematics Courses</u>
<u>6153</u>	<u>School-Sponsored Trips</u>
<u>6153</u>	<u>School-Sponsored Trips</u>
<u>6159</u>	<u>Individualized Education Program</u>
<u>6159</u>	<u>Individualized Education Program</u>
<u>6161.1</u>	<u>Selection And Evaluation Of Instructional Materials</u>
<u>6161.1</u>	<u>Selection And Evaluation Of Instructional Materials</u>
<u>6161.1-E(1)</u>	<u>Selection And Evaluation Of Instructional Materials</u>
<u>6162.5</u>	<u>Student Assessment</u>
<u>6162.51</u>	<u>State Academic Achievement Tests</u>
<u>6162.51</u>	<u>State Academic Achievement Tests</u>
<u>6163.1</u>	<u>Library Media Centers</u>
<u>6164.2</u>	<u>Guidance/Counseling Services</u>
<u>6164.4</u>	<u>Identification And Evaluation Of Individuals For Special Education</u>
<u>6164.4</u>	<u>Identification And Evaluation Of Individuals For Special Education</u>
<u>6164.5</u>	<u>Student Success Teams</u>
<u>6164.5</u>	<u>Student Success Teams</u>
<u>6164.6</u>	<u>Identification And Education Under Section 504</u>
<u>6164.6</u>	<u>Identification And Education Under Section 504</u>
<u>6171</u>	<u>Title I Programs</u>

6171	Title I Programs
6172	Gifted And Talented Student Program
6172	Gifted And Talented Student Program
6173	Education For Homeless Children
6173	Education For Homeless Children
6173-E(1)	Education For Homeless Children
6173- E(2)	Education For Homeless Children
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6173.4	Title VI Indian Education Program
6174	Education For English Learners
6174	Education For English Learners
6177	Summer Learning Programs
6178	Career Technical Education
6178	Career Technical Education
6179	Supplemental Instruction
6184	Continuation Education
6184	Continuation Education
6190	Evaluation Of The Instructional Program
7110	Facilities Master Plan
9230	Orientation
9310	Board Policies
9320	Meetings And Notices The California School Dashboard and Small Districts, October 2018
CSBA Publication	Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016
CSBA Publication	LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016
Website	CSBA District and County Office of Education Legal Services
Website	California School Dashboard
Website	CSBA
Website	California Department of Education

Cross-References

Code	Description
0000	Vision
0000	Vision
0400	Comprehensive Plans

0415	Equity
0420	School Plans/Site Councils
0420	School Plans/Site Councils
0420.4	Charter School Authorization
0420.4	Charter School Authorization
0420.41	Charter School Oversight
0420.41-E PDF(1)	Charter School Oversight
0430	Comprehensive Local Plan For Special Education
0430	Comprehensive Local Plan For Special Education
0440	District Technology Plan
0440	District Technology Plan
0450	Comprehensive Safety Plan
0450	Comprehensive Safety Plan
0500	Accountability
0520	Intervention in Underperforming Schools
0520	Intervention in Underperforming Schools
1100	Communication With The Public
1113	District And School Web Sites
1113	District And School Web Sites
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1312.3	Uniform Complaint Procedures
1312.4	Williams Uniform Complaint Procedures
1312.4-E PDF(1)	Williams Uniform Complaint Procedures
1340	Access To District Records
1340	Access To District Records
2121	Superintendent's Contract
2210	Administrative Discretion Regarding Board Policy
3100	Budget
3100	Budget

3110	<u>Transfer Of Funds</u>
3110	<u>Transfer Of Funds</u>
3460	<u>Financial Reports And Accountability</u>
3460	<u>Financial Reports And Accountability</u>
3517	<u>Facilities Inspection</u>
3517	<u>Facilities Inspection</u>
3553	<u>Free And Reduced Price Meals</u>
3553	<u>Free And Reduced Price Meals</u>
3553-E PDF(2)	<u>Free And Reduced Price Meals</u>
4112.2	<u>Certification</u>
4112.2	<u>Certification</u>
4113	<u>Assignment</u>
4113	<u>Assignment</u>
4131	<u>Staff Development</u>
4140	<u>Bargaining Units</u>
4231	<u>Staff Development</u>
4240	<u>Bargaining Units</u>
4315	<u>Evaluation/Supervision</u>
4331	<u>Staff Development</u>
4340	<u>Bargaining Units</u>
5030	<u>Student Wellness</u>
5113.1	<u>Chronic Absence And Truancy</u>
5113.1	<u>Chronic Absence And Truancy</u>
5137	<u>Positive School Climate</u>
5144	<u>Discipline</u>
5144	<u>Discipline</u>
5144.1	<u>Suspension And Expulsion/Due Process</u>
5144.1	<u>Suspension And Expulsion/Due Process</u>
5144.2	<u>Suspension And Expulsion/Due Process (Students With Disabilities)</u>
5145.6	<u>Parent/Guardian Notifications</u>

5145.6-E PDF(1)	Parent/Guardian Notifications
5145.9	Hate-Motivated Behavior
5147	Dropout Prevention
5148.2	Before/After School Programs
5148.2	Before/After School Programs
6011	Academic Standards
6020	Parent Involvement
6020	Parent Involvement
6142.92	Mathematics Instruction
6142.93	Science Instruction
6143	Courses Of Study
6143	Courses Of Study
6151	Class Size
6153	School-Sponsored Trips
6153	School-Sponsored Trips
6159	Individualized Education Program
6159	Individualized Education Program
6161.1 Selection And Evaluation Of Instructional Materials	6161.1 Selection And Evaluation Of Instructional Materials
6162.5	Student Assessment
6162.5	Student Assessment
6162.51	State Academic Achievement Tests
6162.51	State Academic Achievement Tests
6163.1	Library Media Centers
6164.2	Guidance/Counseling Services
6164.4	Identification And Evaluation Of Individuals For Special Education
6164.4	Identification And Evaluation Of Individuals For Special Education
6164.5	Student Success Teams
6164.5	Student Success Teams

6164.6	Identification And Education Under Section 504	6164.6	Identification And Education Under Section 504
6171	Title I Programs		
6171	Title I Programs		
6173	Education For Homeless Children		
6173	Education For Homeless Children		
6173.1	Education For Foster Youth		
6173.1	Education For Foster Youth		
6174	Education For English Learners		
6174	Education For English Learners		
6177	Summer Learning Programs		
6179	Supplemental Instruction		
6190	Evaluation Of The Instructional Program		
7110	Facilities Master Plan		
7110	Facilities Master Plan		
9230	Orientation		
9310	Board Policies		
9320	Meetings And Notices		

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: January 17, 2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

☒ Information
☐ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **January 25, 2023**

ITEM: Receive the following revisions to Board Policies, Administrative Regulations and Exhibits for information.

PURPOSE: The following Board Policies, Administrative Regulations and Exhibits are being updated to reflect retitling and renumbering necessary to conform to CSBA's new "GAMUT Policy Plus" database which houses all Hanford Elementary School District's policies. There are no substantive changes to these policies aside from the recommended renumbering and retitling.

- See attached listing.

FISCAL IMPACT: None.

RECOMMENDATION: Approve.

OLD GAMUT		Proposed Action	NEW GAMUT	
4040	E Employee Technology Acceptable Use Policy	Retitle	4040-E PDF(1) Employee Use Of Technology - Employee Technology Acceptable Use Policy	E PDF
4110	BP Position Allocation	Renumber	4110.6 Position Allocation	BP
4111.11	BP Recruitment Expenses	Renumber	4111.14 Recruitment Expenses	BP
4112.1	AR Employment Agreements	Retitle	4112.1 Contracts	AR
4112.23	BP Special Education Staff: Resource Specialists	Retitle	4112.23 Special Education Staff	BP
4112.42	BP Drug And Alcohol Testing For Holders Of Commercial Motor Vehicle Licenses	Retitle	4112.42 Drug And Alcohol Testing For School Bus Drivers	BP
4112.42	AR Drug And Alcohol Testing For Holders Of Commercial Motor Vehicle Licenses	Retitle	4112.42 Drug And Alcohol Testing For School Bus Drivers	AR
4112.5	BP Criminal Background Checks	Retitle	4112.5 Criminal Record Check	BP
4112.5	E Maintenance Of Criminal Offender Records	Retitle	4112.5-E PDF(1) Criminal Record Check - Maintenance Of Criminal Offender Records	E PDF
4119.22	AR Employee Dress Code	Retitle	4119.22 Dress And Grooming	AR
4119.23	BP Confidential/Privileged Information	Retitle	4119.23 Unauthorized Release Of Confidential/Privileged Information	BP
4119.42	BP Control Of Exposure To Bloodborne Pathogens	Retitle	4119.42 Exposure Control Plan For Bloodborne Pathogens	BP
4119.42	AR Control Of Exposure To Bloodborne Pathogens	Retitle	4119.42 Exposure Control Plan For Bloodborne Pathogens	AR
4119.42	E Control Of Exposure To Bloodborne Pathogens	Retitle	4119.42-E PDF(1) Exposure Control Plan For Bloodborne Pathogens - Control Of Exposure To Bloodborne Pathogens	E PDF
4119.43	AR Universal Precautions To Prevent Exposure To Bloodborne Pathogens	Retitle	4119.43 Universal Precautions	AR
4121.3	AR Substitute And Temporary Employees: Incident And Performance Reports	Renumber	4121.7 Substitute And Temporary Employees: Incident And Performance Reports	AR
4131.1	BP Beginning Teacher Support/And Guidance	Retitle	4131.1 Teacher Support And Guidance	BP
4131.3	BP Professional Conferences And Professional Development	Retitle	4131.3 Visitations; Conferences	BP
4131.3	AR Professional Conferences	Retitle	4131.3 Visitations; Conferences	AR
4136	BP Outside Employment	Retitle	4136 Nonschool Employment	BP
4144	BP Employee Complaints	Retitle	4144 Complaints	BP
4144	AR Employee Complaints	Retitle	4144 Complaints	AR
4154.1	BP Hipaa Policy Statement	Renumber	4154.12 Hipaa Policy Statement	BP
4157	AR Employee Safety - Injury And Illness Prevention Program	Retitle	4157 Employee Safety	AR
4157.1	AR Work-Related Injury/Illness Insurance	Retitle	4157.1 Work-Related Injuries	AR

4161.22	BP	Jury Duty And Witness Leave	Renumber	4161.27	Jury Duty And Witness Leave	BP
4161.22	AR	Jury Duty And Witness Leave	Renumber	4161.27	Jury Duty And Witness Leave	AR
4161.24	BP	Leave For Religious Reasons	Renumber	4161.28	Leave For Religious Reasons	BP
4161.3	BP	Leaves Of Absence	Retitle	4161.3	Professional Leaves	BP
4161.6	BP	Administrative Leave	Renumber	4161.66	Administrative Leave	BP
4212	BP	Conditions Of Employment	Retitle	4212	Appointment And Conditions Of Employment	BP
4212.1	AR	Employment Agreements	Renumber	4212.13	Employment Agreements	AR
4212.42	BP	Drug And Alcohol Testing For Holders Of Commercial Motor Vehicle Licenses	Retitle	4212.42	Drug And Alcohol Testing For School Bus Drivers	BP
4212.42	AR	Drug And Alcohol Testing For Holders Of Commercial Motor Vehicle Licenses	Retitle	4212.42	Drug And Alcohol Testing For School Bus Drivers	AR
4212.5	BP	Criminal Background Checks	Retitle	4212.5	Criminal Record Check	BP
4213.1	AR	Work Hours And Schedules	Retitle	4213.1	Load/Scheduling/Hours Of Employment	AR
4217.2	BP	Resignation - Classified Personnel	Retitle	4217.2	Resignation	BP
4217.3	AR	Layoff And Reemployment Rights	Retitle	4217.3	Layoff/Rehire	AR
4218	BP	Cause For Disciplinary Action Or Dismissal	Retitle	4218	Dismissal/Suspension/Disciplinary Action	BP
4218	AR	Cause For Disciplinary Action Or Dismissal	Retitle	4218	Dismissal/Suspension/Disciplinary Action	AR
4219.22	BP	Employee Dress And Grooming	Retitle	4219.22	Dress And Grooming	BP
4219.22	AR	Employee Dress Code	Retitle	4219.22	Dress And Grooming	AR
4219.23	BP	Confidential/Privileged Information	Retitle	4219.23	Unauthorized Release Of Confidential/Privileged Information	BP
4219.42	BP	Control Of Exposure To Bloodborne Pathogens	Retitle	4219.42	Exposure Control Plan for Bloodborne Pathogens	BP
4219.42	AR	Control Of Exposure To Bloodborne Pathogens	Retitle	4219.42	Exposure Control Plan for Bloodborne Pathogens	AR
4219.42	E	Control Of Exposure To Bloodborne Pathogens	Retitle	4219.42- E PDF(1)	Exposure Control Plan for Bloodborne Pathogens - Control Of Exposure To Bloodborne Pathogens	E PDF
4219.43	AR	Universal Precautions To Prevent Exposure To Bloodborne Pathogens	Retitle	4219.4	Universal Precautions	AR
4236	BP	Outside Employment	Retitle	4236	Nonschool Employment	BP
4243	BP	Contract Negotiations	Retitle	4243	Negotiations/Consultation	BP
4243.1	BP	Public Notice - Negotiations With Employee Associations	Retitle	4243.1	Public Notice - Personnel Negotiations	BP
4244	BP	Employee Complaints	Retitle	4244	Complaints	BP
4244	AR	Employee Complaints	Retitle	4244	Complaints	AR

4256.2	BP	Employee Recognition	Retitle	4256.2	Awards And Recognition	BP
4257	AR	Employee Safety - Injury And Illness Prevention Program	Retitle	4257	Employee Safety	AR
4257.1	AR	Workrelated Injury/Illness Insurance	Retitle	4257.1	Work-Related Injuries	AR
4261.3	BP	Leaves Of Absence	Retitle	4261.3	Professional Leaves	BP
4300	BP	Management, Supervisory, And Confidential Personnel	Retitle	4300	Administrative And Supervisory Personnel	BP
4300	AR	Management, Supervisory And Confidential Personnel	Retitle	4300	Administrative And Supervisory Personnel	AR
4312.1	AR	Employment Contracts	Retitle	4312.1	Contracts	AR
4312.42	BP	Drug And Alcohol Testing For Holders Of Commercial Motor Vehicle Licenses	Retitle	4312.42	Drug And Alcohol Testing For School Bus Drivers	BP
4312.42	AR	Drug And Alcohol Testing For Holders Of Commercial Motor Vehicle Licenses	Retitle	4312.42	Drug And Alcohol Testing For School Bus Drivers	AR
4312.5	BP	Criminal Background Checks	Retitle	4312.5	Criminal Record Check	BP
4313.1	AR	Work Hours And Schedules	Retitle	4313.1	Load/Scheduling/Hours Of Employment	AR
4313.2	BP	Promotion/Reclassification And Reassignment	Retitle	4313.2	Demotion/Reassignment	BP
4315.1	BP	Administrators Evaluating Teachers	Retitle	4315.1	Administrative Competence in Evaluation	BP
4317.14	AR	Employment Of Retired Teachers	Retitle	4317.14	Postretirement Employment	AR
4319.22	BP	Employee Dress And Grooming	Retitle	4319.22	Dress And Grooming	BP
4319.22	AR	Employee Dress Code	Retitle	4319.22	Dress And Grooming	AR
4319.23	BP	Confidential/Privileged Information	Retitle	4319.23	Unauthorized Release Of Confidential/Privileged Information	BP
4319.42	BP	Control Of Exposure To Bloodborne Pathogens	Retitle	4319.42	Exposure Control Plan for Bloodborne Pathogens	BP
4319.42	AR	Control Of Exposure To Bloodborne Pathogens	Retitle	4319.42	Exposure Control Plan for Bloodborne Pathogens	AR
4319.42	E	Control Of Exposure To Bloodborne Pathogens	Retitle	4319.42-E PDF(1)	Exposure Control Plan for Bloodborne Pathogens - Control Of Exposure To Bloodborne Pathogens	E PDF
4319.43	AR	Universal Precautions To Prevent Exposure To Bloodborne Pathogens	Retitle	4319.43	Universal Precautions	AR
4336	BP	Outside Employment	Retitle	4336	Nonschool Employment	BP
4344	BP	Employee Complaints	Retitle	4344	Complaints	BP
4344	AR	Employee Complaints	Retitle	4344	Complaints	AR
4356.2	BP	Employee Recognition	Retitle	4356.2	Awards And Recognition	BP
4357	AR	Employee Safety - Injury And Illness Prevention Program	Retitle	4357	Employee Safety	AR
4357.1	AR	Workrelated Injury/Illness Insurance	Retitle	4357	Employee Safety	AR

4361.3

BP Leaves Of Absence

Retitle

4361.3

Vacation Leaves

BP

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Lucy Gomez

DATE: January 10, 2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: January 25, 2023

ITEM: Request approval of HESD Reclassification Referral Form

PURPOSE: The HESD Reclassification Referral form is used to document the reclassification of English learners' language status from "English Learner" to "Fluent English Proficient". The reclassification criteria listed for each grade level complies with statewide criteria and also outlines district assessment performance criteria for students in grades K-2nd, since students in these grades do not participate in statewide CAASPP testing. The reclassification criteria and process were discussed and approved by our District English Learner Advisory Committee (DELAC) on December 15, 2022.

FISCAL IMPACT: 0**RECOMMENDATIONS:** Approve

**Hanford Elementary School District
Reclassification Referral**

Student Name			ID#	Grade
<i>Last</i>	<i>First</i>	<i>Middle</i>		
School			Teacher	Primary Language
Person Making referral			Title	Date
Approved <input type="checkbox"/>	Not approved <input type="checkbox"/>	Signature of District English Learner Coordinator	Date	

Evidence of Suitability for Reclassification				
Method of Measurement	Minimum Score		Student Score	Meets Required Standards (Yes/No)
	Grade	Assessment		
ELPAC Summative Overall	K-8	Level 4		
HESD Assessments <ul style="list-style-type: none"> Student Scores "Meets Benchmark Level" on each of these assessments. 	K	Alphabetic Principle: Meets "Benchmark" Level		
		Phonological Awareness Meets "Benchmark" Level		
		Sight Words Meets "Benchmark" Level		
HESD ELA Benchmark	1-2	90% Word Analysis		
		80% Comprehension		
CAASPP ELA or HESD ELA Benchmark (applicable for current 3 rd graders who have not yet taken the CAASPP ELA).	3	CAASPP ELA Nearly Met		
		HESD ELA Benchmark Meets "Benchmark" Level		
CAASPP ELA	4-8	CAASPP ELA Nearly & Above		

Reclassification Conference School Appraisal Team Membership	
Title	Signature
Parent	
Teacher	
Principal (or Designee)	
District English Learner Coordinator (or Designee)	
Student (grades 7 and 8 only)	
<input type="checkbox"/> Reclassified <input type="checkbox"/> Not Reclassified	
Justification	

Original: CUM Folder
 One Copy: District English Learner Coordinator
 One Copy: School Site
 One Copy: Parent

	<u>Date</u>	<u>School Personnel</u>
Letter	_____	_____
Phone Call	_____	_____
Home Visit	_____	_____

Distrito Escolar Elemental de Hanford
Recomendación de Reclasificación

Nombre Del Estudiante			ID#	Grado
Apellido Primer Nombre				
Escuela		Maestro/a		Primer Idioma
Persona Que Hace La Recomendación		Titulo		Fecha
Aprobado <input type="checkbox"/>	No Aprobado <input type="checkbox"/>	Firma del Coordinador de EL del Distrito		Fecha
Evidencia De Reclasificación Apropiaada				
Método De Medida		Resultado Mínimo		Puntaje del Estudiante
		Grado	Exámen	
ELPAC Sumativas – Puntuación Global		K-8	Nivel 4	
Exámenes de HESD • Estudiante obtuvo Nivel "Cumplió" Meets Benchmark Level en cada uno de estos exámenes		K	Principio Alfabético: Cumplio/Meets Benchmark	
			Conocimiento Fonológico: Cumplio/Meets Benchmark	
			Palabras de Vista: Cumplio/Meets Benchmark	
HESD Prueba Punto de Referencia de Lectoescritura		1-2	90% Análisis de Palabras	
			80% Comprensión	
CAASPP Artes del Lenguaje de Inglés Lectoescritura o HESD Prueba Punto de Referencia de Lectoescritura (solo aplicable para los estudiantes en 3º que aún no han tomado el examen CAASPP ELA)		3	CAASPP ELA Norma Casi Lograda o Más Alto	
			Prueba Punto de Referencia de Lectoescritura: Cumplió/Nivel "Benchmark"	
CAASPP Artes del Lenguaje de Inglés Lectoescritura		4-8	Norma Casi Lograda o Más Alto	
Conferencia De Reclasificación				
Miembros de Equipo De Apreciación Escolar				
Titulo			Firma	
Padre				
Maestro/a				
Principal (o asignado)				
Coordinador de EL del Distrito (o designado)				
Estudiante (grado 7-8 únicamente)				
<input type="checkbox"/> SI <input type="checkbox"/> No Reclasificado				
Justificación				

Una Copia: Archivo
 Una Copia: Coordinador de EL del Distrito
 Una Copia: Escuela
 Una Copia: Padre

	<u>Fecha</u>	<u>Personal escolar</u>
Carta	_____	_____
Llamada	_____	_____
Visita	_____	_____

SCH-031 1/23

DO NOT REMOVE FROM CUM FOLDER

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly

DATE: January 18, 2023

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: January 25, 2023

ITEM:

Receive for action: The California School Accountability Report Cards (SARCs)

Hamilton Elementary	Roosevelt Elementary
Jefferson Academy	Simas Elementary
Martin Luther King Elementary	Washington Elementary
Lincoln Elementary	John F. Kennedy Jr. High
Monroe Elementary	Woodrow Wilson Jr. High
Lee Richmond Elementary	Community Day School

PURPOSE:

California schools annually provide information to the community to allow public comparison of schools for student achievement, environment, resources & demographics. Additionally, the SARCs contain information that is reported on the California School Dashboard's *Local Indicators*.

SARCS are available to the public online at the district's website, each individual school's website, and at the California Department of Education website. Paper copies of SARCS are available in the school office or at the district office upon request.

FISCAL IMPACT:

Providing information to the community in the form of SARCS is a requirement of receiving funding under the Local Control Funding Formula

RECOMMENDATION: APPROVE SARCS

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: January 17, 2023

RE: (X) Board Meeting
 () Superintendent's Cabinet
 () Information
 (X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **January 25, 2023**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Classified

- Madisen Brown-Perreira, Yard Supervisor – 3.5 hrs., Kennedy, effective 12/5/22
- Precious Garcia, Yard Supervisor – 3.5 hrs., Roosevelt, effective 1/9/23
- Savannah Juarez, READY Program Tutor – 4.5 hrs., Simas, effective 11/1/22 (Revised)
- Haillee Larios, READY Program Tutor – 4.5 hrs., Lincoln, effective 1/9/23
- Miguel Torres Rodriguez, READY Program Tutor – 4.5 hrs., Lincoln, effective 12/6/22
- Lori Urrutia, Yard Supervisor – 2.25 hrs., Richmond, effective 12/5/22

Classified Temps/Sub

- Jose Castorena, Substitute Maintenance Worker I, effective 12/21/22
- Maritza Chiang Mesa, Substitute Yard Supervisor, effective 1/9/23
- Mariah Henegar, Substitute Yard Supervisor, effective 1/10/23
- Diego Lopez, Substitute Custodian I, effective 1/3/23
- Avelie Perez-Reyna, Substitute Yard Supervisor, effective 1/12/23
- Zoraida Rivera-Manrique, Substitute Yard Supervisor, effective 12/7/22
- Deisy Sandoval Placencia Substitute Paraprofessional (TK/K) and Special Education Aide, effective 1/11/23
- Aaron Stephenson, Substitute Custodian I and Yard Supervisor, effective 1/13/23

- Angelica Zavala Soto, Substitute Bilingual Clerk Typist I, Translator: Oral Interpreter and Translator: Written Translator, effective 12/7/22

Short Term Classified

- Alma Campos Medina, Short-Term Yard Supervisor – 3.5 hrs., Lincoln, effective 12/5/22-2/24/23
- Melissa Luna, Short-Term Yard Supervisor – 3.0 hrs., Hamilton, effective 1/9/23-2/24/23
- Maria Patino de Ponce, Short-Term Yard Supervisor – 3.0 hrs., Roosevelt, effective 1/9/23-2/24/23

Change in assignment

- Mandi Hansen, from Temporary School Operations Officer – 8.0 hrs., Rover, to School Operations Officer, - 8.0 hrs., Kennedy, effective 1/20/23

b. Resignations

Classified:

- Madison Furtado, READY Program Tutor- 4.5 hrs., Jefferson, effective 1/18/23
- Evette Gonzalez, Yard Supervisor – 3.0 hrs., King, effective 1/2/23
- Claire Hurtado, Educational Tutor – 4.5 hrs., Hamilton, effective 1/13/23
- Arneette Lopez, Substitute Yard Supervisor, effective 12/7/22
- Daisy Maya-Gaona, Food Service Worker I – 3.0 hrs., Jefferson, effective 1/10/23
- Michaela Mendes, Educational Tutor, K-8 – 4.5 hrs., Hamilton, effective 1/20/23

Certificated

- Amanda Martin, School Counselor, Washington, effective 2/9/23

Retirement

- Peggy Bell, Teacher, Hamilton/Washington Split, effective 6/2/23
- Eva Cano, School Operations Officer – 8.0 hrs., Kennedy, effective 1/20/23
- Cheryl McGuire, School Operations Officer – 8.0 hrs., Wilson, effective 6/9/23
- Kristi Hamilton, Teacher, Kennedy, effective 6/2/23

Termination due to Lack of Availability

- Ashley Elick, Substitute READY Program Tutor, effective 5/20/22 (Revised)
- Maria Munoz Gomez, Substitute READY Program Tutor and Yard Supervisor, effective 8/9/22 (Revised)
- Vivian Navarro Alvarez, Substitute Educational Tutor, Translator: Oral Interpreter and Translator: Written Translator, effective 8/9/22 (Revised)

- Menchu Rosaroso, Substitute Alternative Educational Program Aide, Educational Tutor K-6, READY Program Tutor, Special Circumstances Aide, Special Education Aide and Yard Supervisor, effective 8/9/22 (Revised)

Termination due to Failure to Complete Mandatory Training

- Vicky Eversole, Substitute Food Service Worker I/II, effective 11/27/20
- Branda Hernandez Gomez, Substitute Yard Supervisor, effective 11/18/22

c. Volunteers

Name	School
Alyssa Hinojos	District Office
Maria E. Gomez	Hamilton
Melissa Luna	Hamilton
Erika Saenz	Hamilton
Patrick Garrett	JFK
Mackenzie Jacobsen	King
Camille Buchanan	Lincoln
Alexzandra Ebert-Lint	Monroe
Linda Leon	Monroe
Paige Trevino	Monroe
Maria D. Garcia	Richmond
Jennifer Manzano	Richmond
Maria Loza	Roosevelt
Linda Mackey	Roosevelt
Christopher Castillo	Simas
Alyssa Cox	Simas
Juan Garcia	Simas
Bethaney Kuenning	Washington

d. Consider approval of an Agreement between Western Governors University and Hanford Elementary School District

- Authorize and enter into a Memorandum of Understanding between Hanford Elementary School District and Western Governors University for the placement of student teachers and interns for the 2022-23 School Year.

RECOMMENDATION: Approve.



Western Governors University

4001 South 700 East, Suite 700, SLC, UT 84107

STUDENT TEACHING LETTER OF AGREEMENT - CALIFORNIA

Tier 1: Primary Partner

This Student Teaching Letter of Agreement (Agreement) is made between Western Governors University, a Utah nonprofit corporation (WGU), and _____ Hanford Elementary School District _____ ("District"), and is effective as of the date of the signature below ("Effective Date").

Thank you for working with Western Governors University (WGU) for the placement of student teachers. Our goal is to establish a relationship of collaboration that benefits your district/school and WGU Teacher Candidates, and that allows us to work together for continuous improvement. We look forward to working together for the benefit of your future educators.

WGU is regionally accredited by the Northwest Commission on Colleges and Universities (NWCCU), and the WGU Teacher Education programs are further accredited by the Council for the Accreditation of Educator Preparation (CAEP) and the Association for Advancing Quality in Educator Preparation (AAQEP). WGU represents that each Teacher Candidate assigned to the District for Student Teaching is validly enrolled in an approved WGU credentialing program and meets the District's background requirements.

A. Mutual Expectations

A Primary Partner is a district/school where WGU places Teacher Candidates for a Field Experience with Cooperating Teachers, with an aim to co-construct a mutually beneficial arrangement for clinical preparation and the continuous improvement of Teacher Candidates, and to share accountability for Teacher Candidate outcomes. The school administrator and Cooperating Teacher will have the opportunity to provide critical feedback to inform program improvement through surveys at the end of each cohort.

B. Definitions

For the purposes of this Agreement, capitalized terms will have the following meanings:

- Teacher Candidate refers to a student enrolled in a WGU program leading to an education credential.
- Cooperating Teacher (or host teacher) refers to a District employee who is the teacher-of-record in the classroom where the Teacher Candidate is assigned. A Cooperating Teacher may or may not be a Clinical Supervisor.
- Clinical Supervisor refers to a present or former employee of District, retired educator, or any other individual meeting the criteria of "supervisor" established by WGU for this position, and engaged by WGU or District, to supervise a Teacher Candidate's progress during a minimum of six observations. WGU shall be responsible for the selection, assignment, training, and compensation of Clinical Supervisors. WGU welcomes nominations of Clinical Supervisors by the District/school.
- Preclinical Experience refers to the active participation by a Teacher Candidate in a wide range of in-classroom experiences in order to develop the skills and confidence necessary to be an effective teacher and prepare for Student Teaching. Students reflect on and document at least 75 hours of in-classroom observations (15 hours of which must involve direct engagement with students in a classroom) leading up to Student Teaching.
- Student Teaching (or demonstration teaching) refers to the greater of the then-current WGU full-time and continuous requirement in California (currently 13 weeks, or 16 weeks for special education) or the State's and/or District's minimum requirement for Student Teaching. Student Teaching shall satisfy all applicable WGU and State requirements.
- Field Experience refers collectively to the Preclinical Experience and Student Teaching.

C. Cooperating Teacher Standards

District, with the input of WGU, will provide the Teacher Candidate with a Student Teaching assignment in a school and classes of District under the direct supervision and instruction of a Cooperating Teacher that meets the following minimum requirements:

- Has documented completion of training/professional development equivalent to 10 hours that includes: a two-hour orientation to the program curriculum, and eight hours of training in effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices, as required by the California Commission on Teacher Credentialing (CTC);
- Holds a teaching credential or license for the subject area and/or grade level being taught;
- Has a minimum of three years of teaching experience, five years preferred, with two or more years teaching in the placement school and/or District, and have strong evaluations;
- Evidence of positive impact on student learning in the classroom as demonstrated by ratings at or above effective when a state, district, or school provides such ratings;
- Successfully and with positive impact mentored student teachers, colleagues, and/or other adults;
- Competently uses technology for communicating via email and completing online evaluation forms; and
- Consistently models the dispositions and ethical considerations expected of WGU Teacher Candidates:
 - Caring and considerate
 - Affirming of diversity and cross-culturally competent
 - Reflective practitioner
 - Equitable and fair
 - Committed to the belief that all students can learn
 - Collaborative
 - Technologically proficient
 - Professional leadership

D. WGU Responsibilities

WGU will:

- Select qualified Teacher Candidates who have been prepared with the appropriate educational background, knowledge, skills, and professional disposition to participate in Field Experience.
- Pay an honorarium per Teacher Candidate, either directly to the Cooperating Teacher or to the District, for the Cooperating Teacher's services. The Cooperating Teacher may also receive professional development hours connected to the successful completion of WGU Cooperating Teacher training.
- Require Teacher Candidates to: (i) complete a background check acceptable to District, and (ii) have a current Tuberculosis (TB) Risk Assessment and/or examination. Upon request, Teacher Candidates will be required to provide documentation to District prior to participating in Field Experience activities.
- Provide opportunities for feedback regarding improvement of WGU Teacher Candidate preparation.
- Provide professional development training to Cooperating Teachers regarding WGU processes and procedures.
- Maintain an online site for support, resources, and training for Cooperating Teachers.

- Facilitate a cohort seminar in which Teacher Candidates will participate with a community of peers to receive support during Student Teaching and the final performance assessment.

E. District Responsibilities

District, or school administrator, will:

- Nominate one or more qualified Cooperating Teacher(s) by providing a completed copy of the Student Teacher Acceptance Form to the WGU Field Placement Team.
- Allow the Clinical Supervisor access to the host school and classroom for the specific purpose of observing Teacher Candidates. Clinical supervision may include an in-person site visit, video capture, or synchronous video observation.
- Provide Teacher Candidates with any District policies and procedures to which they are expected to adhere to during the Field Experience and while on District premises.
- Through the involvement of the Cooperating Teacher, participate with the Clinical Supervisor and Teacher Candidates in two evaluations: one mid-way through Student Teaching, and a Final Evaluation at the end of Student Teaching. WGU shall be responsible for the format of the evaluations.
- Provide Teacher Candidates opportunities to observe, assist, tutor, instruct, implement effective teaching strategies, and conduct research, as appropriate, during the Field Experience.
- Provide, when possible, opportunities for Teacher Candidates to use technology to enhance student learning and monitor student progress and growth.
- Provide, when possible, opportunities for Teacher Candidates to experience working with diverse student populations including English Language Learners and Students with Exceptional Learning Needs.
- Require Cooperating Teachers to complete and document training/professional development equivalent to 10 hours that includes: a two-hour orientation to the program curriculum, and eight hours of training in effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices, as required by the California CTC.
- Encourage administrators and Cooperating Teachers to participate in WGU's Feedback Surveys (offered at the end of the Spring and Fall Cohorts) to report on Teacher Candidate quality and preparation and to provide program feedback to WGU for continuous improvement.

F. Additional Terms

- **Term.** This Agreement shall commence on the Effective Date and shall continue for three (3) years from the Effective Date, or until such time as either party gives the other party thirty (30) days advance written notice of its intent to terminate the Agreement; provided, however, that all Teacher Candidates at District as of the date of such notice shall be permitted to complete their Student Teaching.
- **Points of Contact.** Each party shall designate a point of contact between the parties for communication and coordination of Student Teaching. Contact information is set forth following the signature block.
- **Education Records.**
 - District acknowledges that the education records of assigned Teacher Candidates are protected by the Family Educational Rights and Privacy Act (FERPA), and agrees to comply with FERPA and limit access to those employees or agents with a need to know. Pursuant to FERPA, and for the purposes of this Agreement, WGU hereby designates District as a "school official" with a legitimate educational interest in such records.
 - WGU shall instruct Teacher Candidates of the necessity of maintaining the confidentiality of all District student records. District shall not grant Teacher Candidates or WGU employees access to individually identifiable student information unless the affected student's parent or guardian has first given written consent using a form approved by District that complies with FERPA and other applicable law.

- **Video Recordings.**

During Student Teaching, Teacher Candidates complete a teacher performance assessment, which measures Teacher Candidate readiness to teach. A teacher performance assessment is designed for Teacher Candidates to submit real artifacts—lesson plans, video, and student work samples—to show the authenticity of the local teaching context and the way the Teacher Candidates respond to students when teaching in a real setting. In order to collect artifacts required for a teacher performance assessment, Teacher Candidates may be required to submit video recordings of themselves teaching in the classroom.

Additionally, recordings provide WGU an avenue to evaluate the performance of Teacher Candidates, and the Teacher Candidates with opportunities to evaluate themselves, reflect, and improve their instruction.

WGU provides the following guidelines to Teacher Candidates. District understands that Teacher Candidates are not employees or agents of WGU and that any further precautions regarding the privacy of the District's students should be agreed directly between the District and Teacher Candidates.

Teacher Candidate Guidelines

- Secure appropriate permission from the parents/guardians of your students and from adults who appear in the video recording.
 - To protect confidentiality, remove your name and use pseudonyms or general references (e.g., "the district") for your state, school, district, and cooperating teacher. Mask or remove all names on any typed or written material (e.g., commentaries, lesson plans, student work samples) that could identify individuals or educator preparation programs. During video recording, use only the first names of students.
 - You must follow appropriate protocol to submit recordings to WGU.
 - You may not display the video publicly (i.e., personal websites, YouTube, Facebook).
 - You may not use any part of the recordings for any personal or professional purposes outside of performance evaluation.
 - You must destroy all video recordings once the evaluation is complete.
- **Right to Accept or Terminate a Placement.** District may refuse to accept for placement, or may terminate the placement, of any Teacher Candidate based upon its good faith determination that the Teacher Candidate is not meeting performance standards or is otherwise deemed unacceptable to District. In such cases, District shall notify WGU in writing and shall state the reasons for such decision.
- **WGU Insurance.** WGU warrants and represents that it provides and maintains general liability insurance with limits of at least \$1,000,000 per occurrence and \$2,000,000 annual aggregate and, upon District's request, shall provide a certificate of insurance as evidence of coverage. WGU shall maintain, at its sole expense, workers' compensation insurance as required by law.
- **Professional Liability Insurance.** Teacher Candidates will be responsible for procuring and maintaining, at their own expense, professional liability insurance for the duration of the Field Experience with minimum limits of: (i) \$1,000,000 per occurrence and \$3,000,000 annual aggregate, (ii) \$2,000,000 per occurrence and \$2,000,000 annual aggregate.
- **Status of Parties.** Nothing in this Agreement is intended to or shall be construed to constitute an agency, employer/employee, partnership, or fiduciary relationship between the parties. Neither party will have the authority to, and will not, act as agent for or on behalf of the other party or represent or bind the other party in any manner.
- **Non-Discrimination.** Both parties agree to fully comply with all applicable non-discrimination laws of District's state and municipality, and of the United States. Both parties will accept, assign, supervise and evaluate qualified Teacher Candidates regardless of race, sex, sexual orientation, creed, national origin, age, disability, veteran status, or any other basis protected by law.
- **Entire Agreement.** This Agreement represents the entire understanding between the parties and supersedes all prior oral or written agreements, and no modification shall be valid unless in writing and

signed by both parties. No Teacher Candidate or other third party shall be a beneficiary of or have any right to enforce the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

WGU

By: Stacey Ludwig Johnson

Title: VP, Academic Operations, Teachers College

Point of Contact:

Email: fieldplacement@wgu.edu

Phone: 866-889-0132 (Option 1)

For legal notices:

General Counsel

Western Governors University

4001 South 700 East, Suite 700

Salt Lake City, UT 84107-2533

DISTRICT

By: _____

Title: _____

Date: _____

Point of Contact:

Email:

Phone:

For legal notices:

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/25/2023

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 no findings in this audit report.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Accept the audit report.

December 15, 2022

To the Governing Board
Hanford Elementary School District
Hanford, California

We have audited the financial statements of Hanford Elementary School District (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 15, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated August 1, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated December 15, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 15, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies related to accounting for lease activities to adopt the provisions of GASB Statement No. 87, Leases. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which were actuarially determined; utilizing projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management's estimate of the Net OPEB liability, related deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting District's financial statements relate to Net Other Postemployment Benefits (OPEB) Liability and Plan (Note 10) and the Employee Retirement Systems (Note 13).

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The following schedule summarizes the current year misstatement that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management:

General Fund	
Accounts Receivable	\$64,989
LCFF Revenue	\$64,989

The effect of these uncorrected misstatements is an understatement of net income of \$64,989 for the General Fund. This results in an understatement of net position of \$64,989 for the government-wide statement of net position and activities.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. The following Emphasis of Matter paragraph was added to the Auditor's Report:

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter December 15, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Emphasis of Matter

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California



Financial Statements
June 30, 2022

Hanford Elementary School District

Hanford Elementary School District

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Hanford Elementary School District

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Independent Auditor's Report

To the Governing Board
Hanford Elementary School District
Hanford, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanford Elementary School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Hanford Elementary School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hanford Elementary School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hanford Elementary School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability, and the schedule of the District's contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial

statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hanford Elementary School District's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are 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 15, 2022 on our consideration of 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.



Fresno, California
December 15, 2022

Hanford Elementary School District



714N. White Street
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

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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, 2022, with comparative information for the fiscal year ended June 30, 2021. 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 2021-2022 school year, the District operated eight elementary schools, one k-8 magnet school, two junior high schools, and one community day school on the traditional August through June schedule, for the instruction of approximately 5,546 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.

FINANCIAL HIGHLIGHTS

- The Hanford Elementary School District's Government-wide Statement of Net Position illustrates total net position of \$13,673,639, the result of assets and deferred outflows of \$139,260,961 minus liabilities and deferred inflows of \$125,587,322.
- General Revenues accounted for \$71,197,901 or 73.99% of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$25,023,464 or 26.01% of total revenues of \$96,221,365.
- The District had \$82,476,417 in expenses related to governmental activities.
- The General Fund reported a positive fund balance of \$38,388,628.

STUDENT ENROLLMENT AND DEMOGRAPHIC TRENDS

- The School District has an enrollment of approximately 5,546 students for the current 2021-2022 school year, with enrollment projected to remain at 5,546 for the upcoming 2021-2022 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 2021-2022 ADA for the District is 4,966 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. Due to the pandemic, the District will be funded at 2019-2020 ADA level for the 2020-2021 and the 2021-2022 school years.

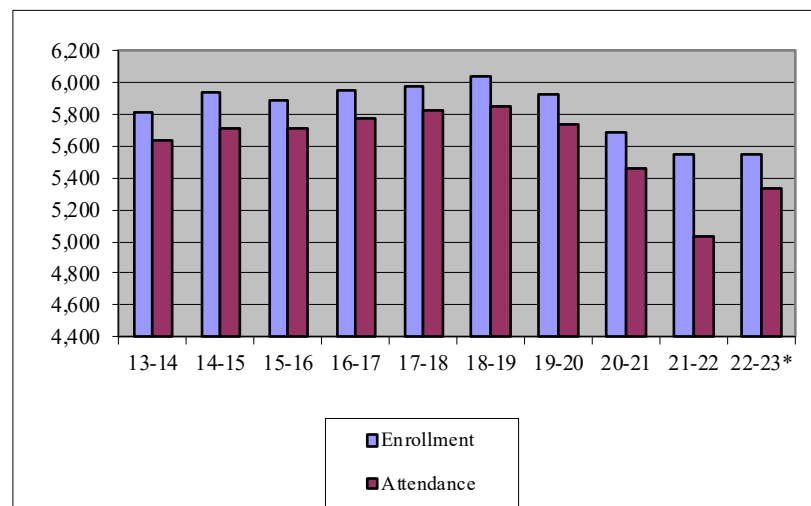


Figure 1. District Enrollment to Actual Attendance Data

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, deferred outflows of resources, liabilities and deferred inflows of resources 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 two types of funds, governmental and proprietary, 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, 2022

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.

- 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 2021-2022 and 2020-2021, respectively.

Table 1. Net Position

	Governmental Activities	
	2022	2021
Assets		
Current and other assets	\$ 56,819,408	\$ 49,253,399
Capital assets	64,286,611	58,344,205
Total assets	121,106,019	107,597,604
Deferred outflows of resources	18,154,942	21,006,054
Liabilities		
Current liabilities	9,359,280	6,389,232
Long-term liabilities	85,785,241	120,031,840
Total liabilities	95,144,521	126,421,072
Deferred inflows of resources	30,442,801	2,253,895
Net Position		
Net investment in capital assets	39,161,298	38,361,293
Restricted	14,532,280	9,097,846
Unrestricted	(40,019,939)	(47,530,448)
Total net position	\$ 13,673,639	\$ (71,309)

Hanford Elementary School District
Management's Discussion and Analysis
June 30, 2022

Table 2 shows the changes in net position for fiscal years 2021-2022 and 2020-2021, respectively.

Table 2. Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues		
Program revenues		
Charges for services	\$ 441,801	\$ 133,610
Operating grants and contributions	24,624,125	23,097,498
Capital grants and contributions	(42,462)	7,626
General revenues		
Federal and State aid not restricted	64,195,221	61,961,064
Property taxes	4,985,113	5,110,020
Other general revenues	2,017,567	1,145,579
Total revenues	<u>96,221,365</u>	<u>91,455,397</u>
Expenses		
Instruction-related	52,757,415	59,101,725
Pupil services	13,001,565	11,400,014
Administration	4,647,748	4,965,152
Plant services	7,989,854	8,355,659
All other services	4,079,835	3,505,699
Total expenses	<u>82,476,417</u>	<u>87,328,249</u>
Change in net position	<u>\$ 13,744,948</u>	<u>\$ 4,127,148</u>

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.

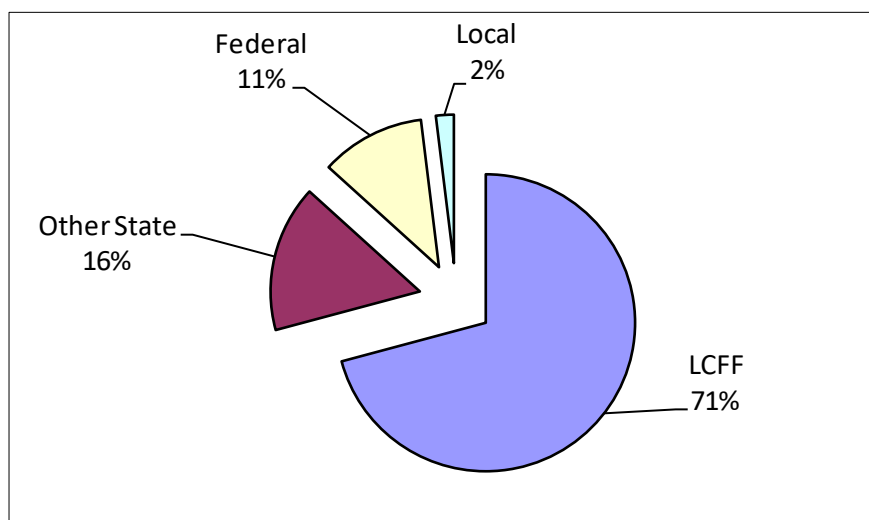


Figure 2. Revenues by Source

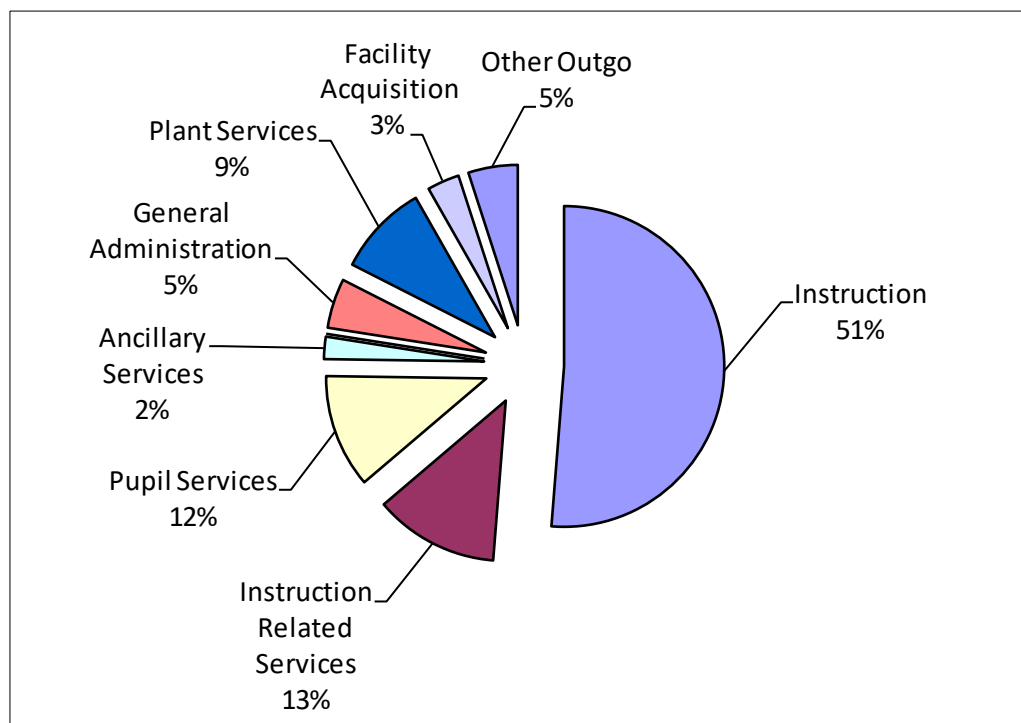


Figure 3. Expenditures by Function

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 affect 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 96% 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 \$12,313,896 and may be summarized as follows:

\$13,113,339 increase in total revenue and other sources mainly due to increases in state and federal revenue.

\$799,443 increase in total expenditures and other uses due primarily to projected increased spending for capital outlay.

Hanford Elementary School District
Management's Discussion and Analysis
June 30, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION

- CAPITAL ASSETS

At June 30, 2021, the District had \$58,344,205 in a broad range of capital assets, including land, buildings, and furniture and equipment, net of accumulated depreciation. At June 30, 2022, the District's net capital assets were \$64,286,611. This amount represents a net increase (including additions and deductions) of \$5,942,406, or 10.19%, from last year. Table 3 presents capital asset balances for each year and the net change. The year's major additions included \$12,289,956 for completed projects and purchases during the year.

Table 3. Changes in Capital Assets
(Net of Depreciation)

	Governmental Activities	
	2022	2021
Land and construction in progress	\$ 6,008,266	\$ 9,878,875
Buildings and improvements	53,917,079	43,706,825
Equipment	4,361,266	4,758,505
Total	<u>\$ 64,286,611</u>	<u>\$ 58,344,205</u>

- LONG-TERM LIABILITIES

At the end of this year, the District had \$85,785,241 in long-term liabilities outstanding versus \$120,031,840 last year, a decrease of \$34,246,599. Table 4 summarizes these obligations.

Table 4. Outstanding Obligations

	Governmental Activities	
	2022	2021
Long-Term Liabilities		
General obligation bonds	\$ 23,165,000	\$ 24,220,000
Unamortized premiums	1,589,268	1,667,130
Compensated absences	475,257	472,747
Financed purchases	2,473,151	618,288
Claims liability	74,531	66,980
Net OPEB liability	16,696,441	14,484,325
Aggregate net pension liability	41,311,593	78,502,370
Total	<u>\$ 85,785,241</u>	<u>\$ 120,031,840</u>

The District's general obligation bond insured S&P bond rating at the time of their last issuance was "AA".

At year-end, the District had a net pension liability of \$41,311,593 versus \$78,502,370 last year, a decrease of \$37,190,771, or 47.38%. The District also reported deferred outflows of resources from pension activities of \$14,990,831, and deferred inflows of resources from pension activities of \$30,203,551.

We present more detailed information regarding our long-term liabilities 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, 2022

	Governmental Activities
Assets	
Deposits and investments	\$ 50,836,217
Receivables	5,681,720
Prepaid expense	49,831
Stores inventories	251,640
Capital assets not depreciated	6,008,266
Capital assets, net of accumulated depreciation	58,278,345
Total assets	121,106,019
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	3,164,111
Deferred outflows of resources related to pensions	14,990,831
Total deferred outflows of resources	18,154,942
Liabilities	
Accounts payable	6,262,422
Unearned revenue	3,096,858
Long-term liabilities	
Claims liabilities	74,531
Long-term liabilities other than OPEB and pensions due within one year	865,000
Long-term liabilities other than OPEB and pensions due in more than one year	26,837,676
Net other postemployment benefits liability (OPEB)	16,696,441
Aggregate net pension liabilities	41,311,593
Total liabilities	95,144,521
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	239,250
Deferred inflows of resources related to pensions	30,203,551
Total deferred inflows of resources	30,442,801
Net Position	
Net investment in capital assets	39,161,298
Restricted for	
Debt service	1,616,929
Capital projects	1,800,251
Educational programs	8,807,538
Child nutrition program	2,274,569
Student activities	32,993
Unrestricted (deficit)	(40,019,939)
Total net position	\$ 13,673,639

Hanford Elementary School District
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental Activities					
Instruction	\$42,230,855	\$ 50	\$11,282,782	\$ (42,462)	\$ (30,990,485)
Instruction-related activities					
Supervision of instruction	2,996,920	371	2,925,270	-	(71,279)
Instructional library, media, and technology	1,837,666	-	63,133	-	(1,774,533)
School site administration	5,691,974	2,405	300,548	-	(5,389,021)
Pupil services					
Home-to-school transportation	1,783,285	-	413,360	-	(1,369,925)
Food services	3,639,859	15,661	4,067,159	-	442,961
All other pupil services	7,578,421	1,157	1,285,143	-	(6,292,121)
Administration					
Data processing	985,386	-	16,561	-	(968,825)
All other administration	3,662,362	946	1,240,060	-	(2,421,356)
Plant services	7,989,854	16,837	824,845	-	(7,148,172)
Ancillary services	1,945,639	17,710	1,742,676	-	(185,253)
Interest on long-term liabilities	945,526	-	-	-	(945,526)
Other outgo	1,188,670	386,664	462,588	-	(339,418)
Total governmental activities	<u>\$82,476,417</u>	<u>\$ 441,801</u>	<u>\$24,624,125</u>	<u>\$ (42,462)</u>	<u>(57,452,953)</u>
General Revenues and Subventions					
Property taxes, levied for general purposes					3,446,790
Property taxes, levied for debt service					1,516,748
Taxes levied for other specific purposes					21,575
Federal and State aid not restricted to specific purposes					64,195,221
Interest and investment earnings					(1,476,147)
Miscellaneous and unspent state entitlement revenues					<u>3,493,714</u>
Subtotal, general revenues and subventions					<u>71,197,901</u>
Change in Net Position					13,744,948
Net Position - Beginning (Deficit)					<u>(71,309)</u>
Net Position - Ending					<u>\$ 13,673,639</u>

Hanford Elementary School District

Balance Sheet – Governmental Funds

June 30, 2022

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Deposits and investments	\$ 42,706,180	\$ 2,102,106	\$ 5,379,218	\$ 50,187,504
Receivables	4,552,280	-	1,129,125	5,681,405
Due from other funds	-	-	66	66
Prepaid expenditures	49,831	-	-	49,831
Stores inventories	162,428	-	89,212	251,640
Total assets	\$ 47,470,719	\$ 2,102,106	\$ 6,597,621	\$ 56,170,446
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 5,895,347	\$ -	\$ 358,075	\$ 6,253,422
Due to other funds	89,886	-	7,740	97,626
Unearned revenue	3,096,858	-	-	3,096,858
Total liabilities	9,082,091	-	365,815	9,447,906
Fund Balances				
Nonspendable	217,309	-	89,622	306,931
Restricted	8,807,536	2,102,106	5,724,744	16,634,386
Committed	11,336,605	-	339,382	11,675,987
Assigned	11,428,322	-	78,058	11,506,380
Unassigned	6,598,856	-	-	6,598,856
Total fund balances	38,388,628	2,102,106	6,231,806	46,722,540
Total liabilities and fund balances	\$ 47,470,719	\$ 2,102,106	\$ 6,597,621	\$ 56,170,446

Hanford Elementary School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balance - Governmental Funds		\$ 46,722,540
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	\$ 99,364,177	
Accumulated depreciation is	<u>(35,077,566)</u>	
Net capital assets		64,286,611
An internal service fund is used by management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities (excluding claims liability) of the internal service fund are included with governmental activities in the statement of net position.		
		663,057
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Other postemployment benefits (OPEB)	3,164,111	
Net pension liability	<u>14,990,831</u>	
Total deferred outflows of resources		18,154,942
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Other postemployment benefits (OPEB)	(239,250)	
Net pension liability	<u>(30,203,551)</u>	
Total deferred inflows of resources		(30,442,801)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(41,311,593)
The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(16,696,441)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities, including unamortized premiums/(discounts), at year-end consist of		
General obligation bonds including unamortized premiums	(24,754,268)	
Financed purchases	(2,473,151)	
Compensated absences (vacations)	<u>(475,257)</u>	
Total long-term liabilities		<u>(27,702,676)</u>
Total net position - governmental activities		<u>\$ 13,673,639</u>

Hanford Elementary School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2022

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Local Control Funding Formula	\$ 66,109,651	\$ -	\$ 300,000	\$ 66,409,651
Federal sources	10,558,614	-	4,006,510	14,565,124
Other State sources	14,880,251	-	228,103	15,108,354
Other local sources	1,396,630	(62,048)	1,896,466	3,231,048
Total revenues	92,945,146	(62,048)	6,431,079	99,314,177
Expenditures				
Current				
Instruction	45,987,509	-	-	45,987,509
Instruction-related activities				
Supervision of instruction	3,247,413	-	-	3,247,413
Instructional library, media, and technology	1,899,025	-	-	1,899,025
School site administration	6,093,931	-	-	6,093,931
Pupil services				
Home-to-school transportation	1,706,380	-	-	1,706,380
Food services	202,015	-	3,331,212	3,533,227
All other pupil services	8,360,442	-	-	8,360,442
Administration				
Data processing	1,003,932	-	-	1,003,932
All other administration	3,479,710	-	100,602	3,580,312
Plant services	8,330,168	-	159,653	8,489,821
Ancillary services	2,015,724	-	14,145	2,029,869
Other outgo	1,188,671	-	-	1,188,671
Facility acquisition and construction	2,914,093	176,424	4,428,460	7,518,977
Debt service				
Principal	-	-	1,055,000	1,055,000
Interest and other	-	-	945,526	945,526
Total expenditures	86,429,013	176,424	10,034,598	96,640,035
Excess (Deficiency) of Revenues Over Expenditures	6,516,133	(238,472)	(3,603,519)	2,674,142
Other Financing Sources (Uses)				
Transfers in	1,100,000	-	5,154,547	6,254,547
Sources from financed purchases	1,854,863	-	-	1,854,863
Transfers out	(66)	(4,181,928)	(2,072,553)	(6,254,547)
Net Financing Sources (Uses)	2,954,797	(4,181,928)	3,081,994	1,854,863
Net Change in Fund Balances	9,470,930	(4,420,400)	(521,525)	4,529,005
Fund Balance - Beginning	28,917,698	6,522,506	6,753,331	42,193,535
Fund Balance - Ending	\$ 38,388,628	\$ 2,102,106	\$ 6,231,806	\$ 46,722,540

Hanford Elementary School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2022

Total Net Change in Fund Balances - Governmental Funds \$ 4,529,005

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 and amortization expenses in the Statement of Activities.

This is the amount by which depreciation and amortization expenses exceed capital outlays in the period.

Depreciation and amortization expenses	\$	(2,473,686)
Capital outlays		<u>8,419,347</u>

Net expense adjustment 5,945,661

Gain(Loss) on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds.

(3,255)

Some of the capital assets acquired this year were financed.

The amount financed is reported in the governmental funds as a source of financing. On the other hand, the proceeds are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

(1,854,863)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.

(2,510)

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.

5,140,610

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.

(1,201,967)

Hanford Elementary School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2022

Governmental funds report the effect of premiums, discounts, and the deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.

Premium amortization	77,862
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Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

General obligation bonds	1,055,000
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An internal service fund is used by management to charge the costs of the self insurance program to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.

59,405

Change in net position of governmental activities

<u>\$ 13,744,948</u>

Hanford Elementary School District
Statement of Net Position – Proprietary Funds
June 30, 2022

	<u>Governmental Activities - Internal Service Fund</u>
Assets	
Current assets	
Deposits and investments	\$ 648,713
Receivables	315
Due from other funds	<u>97,560</u>
Total assets	<u>746,588</u>
Liabilities	
Current liabilities	
Accounts payable	9,000
Noncurrent liabilities	
Claims liabilities	<u>74,531</u>
Total liabilities	<u>83,531</u>
Net Position	
Restricted for claims payments	<u><u>\$ 663,057</u></u>

Hanford Elementary School District
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
Year Ended June 30, 2022

	<u>Governmental Activities - Internal Service Fund</u>
Operating Revenues	
Charges for services	\$ 784,384
Operating Expenses	
Other operating cost	<u>703,413</u>
Operating Income	<u>80,971</u>
Nonoperating Revenues	
Fair market value adjustments	(26,001)
Interest income	<u>4,435</u>
Total nonoperating revenues	<u>(21,566)</u>
Change in Net Position	59,405
Total Net Position - Beginning	<u>603,652</u>
Total Net Position - Ending	<u><u>\$ 663,057</u></u>

Hanford Elementary School District
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2022

	<u>Governmental Activities - Internal Service Fund</u>
Operating Activities	
Cash receipts from operating funds	\$ 687,899
Cash payments for claims	<u>(695,192)</u>
Net Cash Used for Operating Activities	<u>(7,293)</u>
Investing Activities	
Fair market value adjustments	(26,001)
Interest on investments	<u>4,435</u>
Net Cash Used for Investing Activities	<u>(21,566)</u>
Net Change in Cash and Cash Equivalents	(28,859)
Cash and Cash Equivalents, Beginning	<u>677,572</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 648,713</u></u>
Reconciliation of Operating Income to Net	
Cash used for operating activities	
Operating income	\$ 80,971
Changes in assets and liabilities	
Accounts receivable	1,075
Accounts payable	670
Claims liability	7,551
Due from other fund	<u>(97,560)</u>
Net Cash Used For Operating Activities	<u><u>\$ (7,293)</u></u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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 magnet 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 two broad fund categories: governmental and proprietary.

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 \$7,734,368.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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.

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.

- **Student Activities Fund** The Student Activities Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Charter School Fund** The Charter School Fund may be used by authorizing districts to account separately for the operating activities of district-operated charter school 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).

- **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, 2022

- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

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 liabilities.

- **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.

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. 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 and amortization of leased assets. 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.

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 governmental funds are aggregated and

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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.

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. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. 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.

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

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

Hanford Elementary School District

Notes to Financial Statements

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the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization expenses, 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 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)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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.

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 acquisition 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.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2022.

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 liabilities.

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.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Premiums

In the government-wide financial statements, long-term liabilities 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.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the period the bonds are issued. 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, and for OPEB related items.

The deferred amounts related to pension and OPEB relate to differences between expected and actual experience, changes of assumptions, and other pension and OPEB related changes.

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. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

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 District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and 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. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Fund Balances - Governmental Funds

As of June 30, 2022, 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 deferred outflows of resources, and liabilities and deferred inflows of resources. 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

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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 \$14,532,280 of restricted net position.

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**Implementation of GASB Statement No. 87**

As of July 1, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. The standard requires 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.

Implementation of GASB Statement No. 92

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reporting
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

The provisions of this Statement have been implemented as of June 30, 2022.

Hanford Elementary School District

Notes to Financial Statements

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Implementation of GASB Statement No. 93

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The provisions of this Statement have been implemented as of June 30, 2022.

Note 2 - Deposits and Investments**Summary of Deposits and Investments**

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

Governmental activities	\$ 50,187,504
Proprietary fund	<u>648,713</u>
Total deposits and investments	<u><u>\$ 50,836,217</u></u>

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

Cash on hand and in banks	\$ 50,493
Cash in revolving	5,460
Investments	<u>50,780,264</u>
Total deposits and investments	<u><u>\$ 50,836,217</u></u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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.

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

Hanford Elementary School District

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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 has 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. The District maintains an investment of \$50,780,264 in the Kings County Treasury Investment Pool that has an average weighted maturity of 721 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. The is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment with the Kings County Investment Pool is currently not rated, nor is it required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2022, none of the District's bank balance was exposed to custodial credit risk because it was insured and collateralized with securities held by the pledging financial institution's trust department or agent.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Note 3 - Receivables

Receivables at June 30, 2022, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Total Governmental Funds	Proprietary Funds	Governmental Activities Total
Federal Government					
Categorical aid	\$ 3,687,218	\$ 785,157	\$ 4,472,375	\$ -	\$ 4,472,375
State Government					
Categorical aid	705,629	-	705,629	-	705,629
Other State	-	28,673	28,673	-	28,673
Local Sources	159,433	315,295	474,728	315	475,043
	<u>159,433</u>	<u>315,295</u>	<u>474,728</u>	<u>315</u>	<u>475,043</u>
Total	<u>\$ 4,552,280</u>	<u>\$ 1,129,125</u>	<u>\$ 5,681,405</u>	<u>\$ 315</u>	<u>\$ 5,681,720</u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Note 4 - Capital Assets

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

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 3,016,579	\$ -	\$ -	\$ 3,016,579
Construction in progress	6,862,296	2,790,688	(6,661,297)	2,991,687
Total capital assets not being depreciated	9,878,875	2,790,688	(6,661,297)	6,008,266
Capital assets being depreciated				
Land improvements	8,694,601	3,534,399	-	12,229,000
Buildings and improvements	63,067,577	8,424,344	-	71,491,921
Furniture and equipment	9,366,464	331,213	(62,687)	9,634,990
Total capital assets being depreciated	81,128,642	12,289,956	(62,687)	93,355,911
Total capital assets	91,007,517	15,080,644	(6,723,984)	99,364,177
Accumulated depreciation				
Land improvements	(5,610,572)	(249,939)	-	(5,860,511)
Buildings and improvements	(22,444,781)	(1,498,550)	-	(23,943,331)
Furniture and equipment	(4,607,959)	(725,197)	59,432	(5,273,724)
Total accumulated depreciation	(32,663,312)	(2,473,686)	59,432	(35,077,566)
Net depreciable capital assets	48,465,330	9,816,270	(3,255)	58,278,345
Governmental activities capital assets, net	<u>\$ 58,344,205</u>	<u>\$ 12,606,958</u>	<u>\$ (6,664,552)</u>	<u>\$ 64,286,611</u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Depreciation was charged to the following functions as follows:

Governmental Activities	
Instruction	\$ 1,164,104
Supervision of instruction	86,615
School site administration	182,131
Home-to-school transportation	113,450
Food services	178,489
All other pupil services	71,451
Ancillary services	35,586
All other administration	240,053
Plant services	401,807
	<u> </u>
Total depreciation expense - governmental activities	<u><u>\$ 2,473,686</u></u>

Note 5 - 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, 2022, between major and non-major governmental funds and internal service funds are as follows:

<u>Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Major Governmental Fund		
General	\$ -	\$ 89,886
Non-Major Governmental Funds		
Charter Schools	66	-
Cafeteria	-	7,740
Proprietary Fund		
Internal Service-Self Insurance	97,560	-
	<u> </u>	<u> </u>
Total	<u><u>\$ 97,626</u></u>	<u><u>\$ 97,626</u></u>
The General Fund owes the Self Insurance Proprietary Fund dental premiums.		\$ 89,820
The General Fund owes the Charter Non-Major Governmental Fund for investment losses.		66
The Cafeteria Non-Major Governmental Fund owes the Self Insurance Proprietary Fund dental premiums.		7,740
		<u> </u>
Total Interfund Receivables/Payables		<u><u>\$ 97,626</u></u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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, 2022, consist of the following:

The Building Fund transferred to the County School Facilities Non-Major Governmental Fund for potential state funded projects.	\$ 4,181,928
The Special Reserve for Capital Outlay Projects Non-Major Governmental Fund transferred to the County School Facilities Non-Major Governmental Fund for potential state funded projects.	972,553
The Special Reserve for Capital Outlay Projects Non-Major Governmental Fund transferred to the General Fund for future capital outlay projects.	1,100,000
The General Fund transferred to the Charter Non-Major Governmental Fund for loss on investments.	<u>66</u>
Total	<u><u>\$ 6,254,547</u></u>

Note 6 - Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) at June 30, 2022, consist of the following:

	General Fund
Technology	\$ 44,915
Subscriptions/Licenses	<u>4,916</u>
Total	<u><u>\$ 49,831</u></u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Note 7 - Accounts Payable

Accounts payable at June 30, 2022, consist of the following:

	General Fund	Non-Major Governmental Funds	Governmental Funds Total	Proprietary Funds	Governmental Activities Total
Vendor payables	\$ 3,115,765	\$ 358,075	\$ 3,473,840	\$ 4,089	\$ 3,477,929
LCFF apportionment	495,528	-	495,528	-	495,528
Salaries and benefits	2,284,054	-	2,284,054	4,911	2,288,965
Total	<u>\$ 5,895,347</u>	<u>\$ 358,075</u>	<u>\$ 6,253,422</u>	<u>\$ 9,000</u>	<u>\$ 6,262,422</u>

Note 8 - Unearned Revenue

Unearned revenue at June 30, 2022, consists of the following:

	General Fund
Federal financial assistance	\$ 1,952,207
State categorical aid	<u>1,144,651</u>
Total	<u>\$ 3,096,858</u>

Note 9 - Long-Term Liabilities Other than OPEB and Pensions**Summary**

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 24,220,000	\$ -	\$ (1,055,000)	\$ 23,165,000	\$ 865,000
Unamortized debt premiums	1,667,130	-	(77,862)	1,589,268	-
Financed purchases	618,288	1,854,863	-	2,473,151	-
Compensated absences	472,747	2,510	-	475,257	-
Claims liability (Note 12)	66,980	7,551	-	74,531	-
Total	<u>\$ 27,045,145</u>	<u>\$ 1,864,924</u>	<u>\$ (1,132,862)</u>	<u>\$ 27,777,207</u>	<u>\$ 865,000</u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. The premium will be amortized over the life of the related debt. The financed purchases will be paid by the General Fund. The compensated absences will be paid by the fund for which the employee worked. The claims liability will be paid by Self Insurance Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Fiscal Year Issued	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2021	Redeemed	Bonds Outstanding June 30, 2022
2010	9/2024	2.0-5.0%	\$ 5,740,000	\$ 1,595,000	\$ (505,000)	\$ 1,090,000
2017	8/2047	2.0-5.0%	8,800,000	8,085,000	-	8,085,000
2019	8/2049	1.875-5.250%	7,600,000	6,940,000	(550,000)	6,390,000
2020	8/2045	2.375-4.00%	7,600,000	7,600,000	-	7,600,000
Total				<u>\$ 24,220,000</u>	<u>\$ (1,055,000)</u>	<u>\$ 23,165,000</u>

Debt Service Requirements to Maturity2010 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% to 5.0%. Interest on the Bonds is payable semiannually each March 1 and September 1, commencing on March 1, 2011.

The bonds were sold at a premium of \$210,148 which is being amortized over the life of the bonds at \$15,010 per year. The unamortized premium as of June 30, 2022, amounted to \$30,020.

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.

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, 2022, amounted to \$376,804.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

2016B General Obligation Bonds

On March 27, 2019, the District issued \$7,600,000 Election of 2016, Series B 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.

The bonds were sold at a premium of \$626,269 which is being amortized over the life of the bonds at \$20,876 per year. The unamortized premium as of June 30, 2022, amounted to \$563,641.

2016C General Obligation Bonds

On September 9, 2020, the District issued \$7,600,000 Election of 2016, Series C 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.

The bonds were sold at a premium of \$672,611 which is being amortized over the life of the bonds at \$26,904 per year. The unamortized premium as of June 30, 2021, amounted to \$618,803.

The bonds have debt service payments as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2023	\$ 865,000	\$ 904,400	\$ 1,769,400
2024	680,000	868,050	1,548,050
2025	160,000	848,475	1,008,475
2026	200,000	841,275	1,041,275
2027	245,000	831,850	1,076,850
2028-2032	1,970,000	3,938,321	5,908,321
2033-2037	3,515,000	3,412,185	6,927,185
2038-2042	5,495,000	2,611,657	8,106,657
2043-2047	7,345,000	1,473,059	8,818,059
2048-2050	2,690,000	144,118	2,834,118
Total	<u>\$ 23,165,000</u>	<u>\$ 15,873,390</u>	<u>\$ 39,038,390</u>

Financed Purchases

During the 2020-2021 fiscal year, the District entered into an arrangement with the California Energy Commission for an energy efficiency project not to exceed \$2,473,151. As of June 30, 2022, the District has submitted invoices for reimbursement of \$2,473,151.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Principal payments are due and payable in semiannual installments beginning on or before December 22 of the fiscal year following the year in which the project is completed and continuing thereafter on each June 22 and December 22 until said principal shall be paid in full. As of June 30, 2022, the project was in progress and the estimated date of completion is July 30, 2022. As such, the below payment schedule is estimated until the completion of the project:

<u>Fiscal Year</u>	<u>Principal</u>
2023	\$ -
2024	-
2025	137,397
2026	137,397
2027	137,397
2028-2032	686,985
2033-2037	686,397
2038-2042	687,578
Total	<u>\$ 2,473,151</u>

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2022, amounted to \$475,257.

Note 10 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2022, the District reported net OPEB liability, deferred outflows of resources, deferred inflows 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>Deferred Inflows of Resources</u>	<u>OPEB Expense</u>
District Plan	\$ 16,359,852	\$ 3,164,111	\$ 239,250	\$ 1,601,957
Medicare Premium Payment (MPP) Program	336,589	-	-	(72,708)
Total	<u>\$ 16,696,441</u>	<u>\$ 3,164,111</u>	<u>\$ 239,250</u>	<u>\$ 1,529,249</u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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, 2021, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	38
Active employees	461
	<hr/>
Total	499
	<hr/> <hr/>

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 measurement period of June 30, 2021, the District paid \$527,282 to the plan which includes \$23,092 related to the implicit rate subsidy.

Total OPEB Liability of the District

The District's total OPEB liability of \$16,359,852 was measured as of June 30, 2021, and the total OPEB liability was determined by an actuarial valuation as of the same date.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Actuarial Assumptions

The total OPEB liability as of June 30, 2021 actuarial measurement was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	3.00 percent, average
Discount rate	1.92 percent
Healthcare cost trend rates	4.50 percent for 2021-2023, 5.20 for 2024-2069 and 4.00 for 2070 and later

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates for certificated employees were based on CalSTRS Experience Analysis (2015-2018). Mortality rates for classified employees were based on CalPERS Experience Study (2000-2019).

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actual experience study for the period July 1, 2019 to June 30, 2021.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2020	<u>\$ 14,075,028</u>
Service cost	870,370
Interest	359,742
Differences between expected and actual experience	632,998
Changes of assumptions or other inputs	948,996
Benefit payments	<u>(527,282)</u>
Net change in total OPEB liability	<u>2,284,824</u>
Balance, June 30, 2021	<u><u>\$ 16,359,852</u></u>

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The discount rate changed from 2.45% to 1.92% since the previous valuation. The inflation rate changed from 3.00% to 2.75%. The healthcare cost trend rate changed from 5.90% to 4.50%.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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 (0.92%)	\$ 17,837,668
Current discount rate (1.92%)	16,359,852
1% increase (2.92%)	14,636,049

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend 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 healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rate:

Healthcare Cost Trend Rate	Total OPEB Liability
1% decrease (3.50%)	\$ 14,165,706
Current healthcare cost trend rate (4.50%)	16,359,852
1% increase (5.50%)	18,523,720

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

At June 30, 2022, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 527,526 ¹	\$ -
Differences between expected and actual experience	630,429	-
Changes of assumptions	2,006,156	239,250
Total	\$ 3,164,111	\$ 239,250

¹ Includes \$23,103 for an implicit rate subsidy.

The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent fiscal year.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

The deferred outflows of resources and deferred inflows of resources related to changes of assumptions and the difference between expected and actual experience 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 and will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>
2023	\$ 435,644
2024	435,644
2025	435,644
2026	435,644
2027	435,646
Thereafter	458,363
Total	<u>\$ 2,636,585</u>
<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2023	\$ (64,663)
2024	(64,663)
2025	(64,663)
2026	(45,261)
Total	<u>\$ (239,250)</u>

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, 2020, 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, 2022

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, contributions 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.

Net OPEB Liability and OPEB Expense

At June 30, 2022, the District reported a liability of \$336,589 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021 and June 30, 2020, respectively, was 0.0844% and 0.0966%, resulting in a net decrease in the proportionate share of 0.0122%.

For the year ended June 30, 2022, the District recognized OPEB expense of \$(72,708).

Actuarial Methods and Assumptions

The June 30, 2021 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total OPEB liability to June 30, 2021, using the assumptions listed in the following table:

Measurement Date	June 30, 2021	June 30, 2020
Valuation Date	June 30, 2020	June 30, 2019
Experience Study	June 30, 2015 through June 30, 2018	June 30, 2014 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	2.16%	2.21%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

For the valuation as of June 30, 2020, 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 our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) 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 245 or an average of 0.16% of the potentially eligible population (152,062).

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, 2021, 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, 2021, is 2.16%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 2.16%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2021, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 0.05% from 2.21% as of June 30, 2020.

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 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	Net OPEB Liability
1% decrease (1.16%)	\$ 371,013
Current discount rate (2.16%)	336,589
1% increase (3.16%)	307,176

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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 Medicare costs trend rates, as well as what the net OPEB 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 Rates	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 306,088
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	336,589
1% increase (5.50% Part A and 6.40% Part B)	371,557

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Note 11 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 5,050	\$ -	\$ 410	\$ 5,460
Stores inventories	162,428	-	89,212	251,640
Prepaid expenditures	49,831	-	-	49,831
Total nonspendable	217,309	-	89,622	306,931
Restricted				
Legally restricted programs	8,807,536	-	912,795	9,720,331
Student activities	-	-	32,993	32,993
Food service	-	-	2,274,569	2,274,569
Capital projects	-	2,102,106	887,458	2,989,564
Debt services	-	-	1,616,929	1,616,929
Total restricted	8,807,536	2,102,106	5,724,744	16,634,386
Committed				
Declining enrollment	8,863,454	-	-	8,863,454
Deferred maintenance program	-	-	339,382	339,382
CEC solar loan	2,473,151	-	-	2,473,151
Total committed	11,336,605	-	339,382	11,675,987
Assigned				
Retiree postemployment benefits	11,428,322	-	-	11,428,322
Capital projects	-	-	78,058	78,058
Total assigned	11,428,322	-	78,058	11,506,380
Unassigned	6,598,856	-	-	6,598,856
Total	\$ 38,388,628	\$ 2,102,106	\$ 6,231,806	\$ 46,722,540

Note 12 - Risk Management**Property and Liability**

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2022, 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 2022, 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, 2022

Employee Dental Benefits Claims Liabilities

The District records an estimated liability for dental claims paid out of the Internal Service 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, 2020 to June 30, 2022 (in thousands):

	<u>Dental Care</u>
Liability Balance, July 1, 2020	\$ 73,128
Claims and changes in estimates	<u>(6,148)</u>
Liability Balance, June 30, 2021	66,980
Claims and changes in estimates	<u>7,551</u>
Liability Balance, June 30, 2022	<u>\$ 74,531</u>
Assets available to pay claims at June 30, 2022	<u>\$ 746,588</u>

Note 13 - 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, 2022, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 25,547,989	\$ 11,579,709	\$ 23,274,138	\$ 2,043,063
CalPERS	<u>15,763,604</u>	<u>3,411,122</u>	<u>6,929,413</u>	<u>1,374,595</u>
Total	<u>\$ 41,311,593</u>	<u>\$ 14,990,831</u>	<u>\$ 30,203,551</u>	<u>\$ 3,417,658</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.

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, 2020, 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% 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.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

The STRP provisions and benefits in effect at June 30, 2022, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	16.92%	16.92%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

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% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2022, are presented above and the District's total contributions were \$5,674,360.

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

At June 30, 2022, 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	
Proportionate share of net pension liability	\$ 25,547,989
State's proportionate share of the net pension liability	12,854,757
Total	<u>\$ 38,402,746</u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

The net pension liability was measured as of June 30, 2021. 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, 2021 and June 30, 2020, respectively, was 0.0561% and 0.0554%, resulting in a net increase in the proportionate share of 0.0007%.

For the year ended June 30, 2022, the District recognized pension expense of \$2,043,063. In addition, the District recognized pension expense and revenue of \$439,810 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 5,674,360	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	2,221,471	346,181
Differences between projected and actual earnings on pension plan investments	-	20,209,118
Differences between expected and actual experience in the measurement of the total pension liability	63,999	2,718,839
Changes of assumptions	3,619,879	-
Total	<u>\$ 11,579,709</u>	<u>\$ 23,274,138</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 and 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 Outflows/(Inflows) of Resources
2023	\$ (5,131,904)
2024	(4,694,016)
2025	(4,810,505)
2026	(5,572,693)
Total	<u>\$ (20,209,118)</u>

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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 seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 1,568,162
2024	1,652,414
2025	77,995
2026	(44,590)
2027	(106,139)
Thereafter	(307,513)
Total	<u>\$ 2,840,329</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 2015 through June 30, 2018
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% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) 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 as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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, 2021, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. 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 of 7.10% and assume 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%)	\$ 52,006,561
Current discount rate (7.10%)	25,547,989
1% increase (8.10%)	3,587,879

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.

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Notes to Financial Statements

June 30, 2022

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, 2020 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>.

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, 2022, are summarized as follows:

	School Employer Pool (CalPERS)	
	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%	7.00%
Required employer contribution rate	22.91%	22.91%

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 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, 2022, are presented above and the total District contributions were \$2,883,908.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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

As of June 30, 2022, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$15,763,604. The net pension liability was measured as of June 30, 2021. 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, 2021 and June 30, 2020, respectively, was 0.0775% and 0.0808%, resulting in a net decrease in the proportionate share of 0.0033%.

For the year ended June 30, 2022, the District recognized pension expense of \$1,374,595. At June 30, 2022, 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	\$ 2,883,908	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	56,630	842,650
Differences between projected and actual earnings on pension plan investments	-	6,049,602
Differences between expected and actual experience in the measurement of the total pension liability	470,584	37,161
Total	<u>\$ 3,411,122</u>	<u>\$ 6,929,413</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 and 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 Outflows/(Inflows) of Resources
2023	\$ (1,517,235)
2024	(1,395,234)
2025	(1,454,622)
2026	(1,682,511)
Total	<u>\$ (6,049,602)</u>

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

The deferred outflows of resources and deferred inflows of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, 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 4.1 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 95,822
2024	(188,543)
2025	(236,087)
2026	(23,789)
Total	<u>\$ (352,597)</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of scale MP-2016.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

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	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	(0.92%)

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. 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%)	\$ 26,579,650
Current discount rate (7.15%)	15,763,604
1% increase (8.15%)	6,783,965

Hanford Elementary School District

Notes to Financial Statements

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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% of an employee's gross earnings. An employee is required to contribute 6.2% 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 \$3,610,483 (10.828% 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 14 - 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, 2022.

Litigation

The District is not currently a party to any legal proceedings.

Hanford Elementary School District

Notes to Financial Statements

June 30, 2022

Construction Commitments

As of June 30, 2022, the District had the following commitments with respect to the unfinished capital projects:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Simas Shade Structure	\$ 4,308	July 1, 2022
Wilson Shade Structure	13,538	July 1, 2022
Roosevelt Modernization	721,288	September 1, 2022
MLK Shade Structure	38,745	July 1, 2022
Monroe Shade Structure	43,856	July 1, 2022
Richmond Modernization - Phase II	507,901	August 1, 2023
Roosevelt Modernization - Phase II	765,604	August 1, 2023
Wilson HVAC GYM/LOCKER RM	1,754,915	August 1, 2023
Kennedy HVAC GYM/LOCKER RM	511,592	August 1, 2023
HVAC Replacement	200,606	December 1, 2022
Core Switch Replacement	14,200	December 1, 2022
Exterior Paint Project	3,200	August 1, 2022
Vehicle Charging Station - Kennedy	7,970	December 1, 2022
Vehicle Charging Station - Hamilton	7,970	December 1, 2022
Vehicle Charging Station - King	7,970	December 1, 2022
Vehicle Charging Station - Lincoln	7,970	December 1, 2022
Total	<u>\$ 4,611,631</u>	

Note 15 - 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, 2022, the District made payment of \$453,822 to NorCal ReLiEF for property and liability insurance.

Hanford Elementary School District
Notes to Financial Statements
June 30, 2022

The District has appointed no members to the governing board of SISC III.

During the year ended June 30, 2022, the District made payment of \$7,611,825 to SISC III for health insurance.

The District has an appointed representative to the governing board of KCSIS.

During the year ended June 30, 2022, the District made payment of \$857,092 to KCSIS for workers' compensation insurance.

The District has an appointed representative to the governing board of KSTA.

During the year ended June 30, 2022, the District made payment of \$623,589 to KSTA for student transportation services.



Required Supplementary Information
June 30, 2022

Hanford Elementary School District

Hanford Elementary School District
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 66,270,770	\$ 66,109,651	\$ 66,109,651	\$ -
Federal sources	4,758,476	10,558,614	10,558,614	-
Other State sources	8,365,698	14,880,251	14,880,251	-
Other local sources	2,563,473	1,807,202	1,396,630	(410,572)
Total revenues ¹	81,958,417	93,355,718	92,945,146	(410,572)
Expenditures				
Current				
Certificated salaries	34,549,758	34,985,652	34,985,652	-
Classified salaries	13,492,603	13,613,011	13,613,011	-
Employee benefits	22,749,893	22,383,623	22,383,623	-
Books and supplies	4,858,540	4,425,974	4,425,974	-
Services and operating expenditures	5,880,148	6,109,119	6,109,119	-
Other outgo	1,520,258	1,097,172	1,097,172	-
Capital outlay	2,293,437	3,814,462	3,814,462	-
Total expenditures ¹	85,344,637	86,429,013	86,429,013	-
Excess (Deficiency) of Revenues Over Expenditures	(3,386,220)	6,926,705	6,516,133	(410,572)
Other Financing Sources (Uses)				
Transfers in	-	1,100,000	1,100,000	-
Sources from financed purchases	1,238,825	1,854,863	1,854,863	-
Transfers out	(285,000)	(66)	(66)	-
Net financing sources (uses)	953,825	2,954,797	2,954,797	-
Net Change in Fund Balances	(2,432,395)	9,881,502	9,470,930	(410,572)
Fund Balance - Beginning	28,917,698	28,917,698	28,917,698	-
Fund Balance - Ending	\$ 26,485,303	\$ 38,799,200	\$ 38,388,628	\$ (410,572)

¹ Due to the consolidation of Fund 15, Pupil Transportation Fund and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

Hanford Elementary School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 870,370	\$ 711,522	\$ 600,382	\$ 634,895	\$ 616,403
Interest	359,742	408,564	406,651	334,563	321,583
Difference between expected and actual experience	632,998	-	120,927	-	-
Changes of assumptions	948,996	878,429	1,109,739	(497,902)	-
Benefit payments	(527,282)	(526,211)	(531,418)	(524,045)	(522,503)
Net change in total OPEB liability	2,284,824	1,472,304	1,706,281	(52,489)	415,483
Total OPEB Liability - Beginning	14,075,028	12,602,724	10,896,443	10,948,932	10,533,449
Total OPEB Liability - Ending	<u>\$ 16,359,852</u>	<u>\$ 14,075,028</u>	<u>\$ 12,602,724</u>	<u>\$ 10,896,443</u>	<u>\$ 10,948,932</u>
Covered Payroll	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

¹ The 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.

Hanford Elementary School District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2022

Year ended June 30,	2022	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0844%	0.0966%	0.0945%	0.0927%	0.0914%
Proportionate share of the net OPEB liability	\$ 336,589	\$ 409,297	\$ 352,053	\$ 354,948	\$ 384,710
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.80%)	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

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.

Hanford Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2022

	2022	2021	2020	2019
CaISTRS				
Proportion of the net pension liability	0.0561%	0.0554%	0.0534%	0.0517%
Proportionate share of the net pension liability	\$ 25,547,989	\$ 53,714,913	\$ 48,265,346	\$ 47,482,880
State's proportionate share of the net pension liability	12,854,757	27,690,044	26,331,969	27,186,169
Total	\$ 38,402,746	\$ 81,404,957	\$ 74,597,315	\$ 74,669,049
Covered payroll	\$ 30,179,858	\$ 29,909,842	\$ 28,765,405	\$ 27,570,305
Proportionate share of the net pension liability as a percentage of its covered payroll	84.65%	179.59%	167.79%	172.22%
Plan fiduciary net position as a percentage of the total pension liability	87%	72%	73%	71%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
CalPERS				
Proportion of the net pension liability	0.0775%	0.0808%	0.0781%	0.0781%
Proportionate share of the net pension liability	\$ 15,763,604	\$ 16,206,327	\$ 23,035,615	\$ 20,819,169
Covered payroll	\$ 11,127,430	\$ 11,636,555	\$ 10,948,001	\$ 10,303,580
Proportionate share of the net pension liability as a percentage of its covered payroll	141.66%	139.27%	210.41%	202.06%
Plan fiduciary net position as a percentage of the total pension liability	81%	70%	70%	71%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2022

	2018	2017	2016	2015
CalSTRS				
Proportion of the net pension liability	0.0505%	0.0511%	0.0510%	0.0482%
Proportionate share of the net pension liability	\$ 46,711,085	\$ 41,305,968	\$ 34,307,537	\$ 28,163,133
State's proportionate share of the net pension liability	27,633,883	23,514,751	18,144,905	17,006,116
Total	<u>\$ 74,344,968</u>	<u>\$ 64,820,719</u>	<u>\$ 52,452,442</u>	<u>\$ 45,169,249</u>
Covered payroll	<u>\$ 26,685,429</u>	<u>\$ 25,643,541</u>	<u>\$ 23,320,878</u>	<u>\$ 21,702,145</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	175.04%	161.08%	147.11%	129.77%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%	77%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS				
Proportion of the net pension liability	0.0790%	0.0798%	0.0771%	0.0740%
Proportionate share of the net pension liability	\$ 18,847,723	\$ 15,760,087	\$ 11,366,384	\$ 8,395,535
Covered payroll	\$ 10,066,302	\$ 9,581,751	\$ 8,524,832	\$ 7,842,555
Proportionate share of the net pension liability as a percentage of its covered payroll	187.24%	164.48%	133.33%	107.05%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District's Contributions
Year Ended June 30, 2022

	2022	2021	2020	2019
CalSTRS				
Contractually required contribution	\$ 5,674,360	\$ 4,874,047	\$ 5,114,583	\$ 4,683,008
Less contributions in relation to the contractually required contribution	<u>5,674,360</u>	<u>4,874,047</u>	<u>5,114,583</u>	<u>4,683,008</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 33,536,407</u>	<u>\$ 30,179,858</u>	<u>\$ 29,909,842</u>	<u>\$ 28,765,405</u>
Contributions as a percentage of covered payroll	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
CalPERS				
Contractually required contribution	\$ 2,883,908	\$ 2,303,378	\$ 2,294,845	\$ 1,977,428
Less contributions in relation to the contractually required contribution	<u>2,883,908</u>	<u>2,303,378</u>	<u>2,294,845</u>	<u>1,977,428</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 12,587,988</u>	<u>\$ 11,127,430</u>	<u>\$ 11,636,555</u>	<u>\$ 10,948,001</u>
Contributions as a percentage of covered payroll	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.062%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District Contributions
Year Ended June 30, 2022

	2018	2017	2016	2015
CalSTRS				
Contractually required contribution	\$ 3,978,395	\$ 3,357,027	\$ 2,751,552	\$ 2,070,894
Less contributions in relation to the contractually required contribution	<u>3,978,395</u>	<u>3,357,027</u>	<u>2,751,552</u>	<u>2,070,894</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 27,570,305</u>	<u>\$ 26,685,429</u>	<u>\$ 25,643,541</u>	<u>\$ 23,320,878</u>
Contributions as a percentage of covered payroll	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
CalPERS				
Contractually required contribution	\$ 1,600,249	\$ 1,398,008	\$ 1,135,150	\$ 1,003,458
Less contributions in relation to the contractually required contribution	<u>1,600,249</u>	<u>1,398,008</u>	<u>1,135,150</u>	<u>1,003,458</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 10,303,580</u>	<u>\$ 10,066,302</u>	<u>\$ 9,581,751</u>	<u>\$ 8,524,832</u>
Contributions as a percentage of covered payroll	<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

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.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The discount rate changed from 2.45% to 1.92% since the previous valuation. The inflation rate changed from 3.00% to 2.75%. The healthcare cost trend rate changed from 5.90% to 4.50%.

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 plan's 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 2.21% to 2.16% 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* - There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

Schedule of District's 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
June 30, 2022

Hanford Elementary School District

Hanford Elementary School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
Special Education Cluster			
Special Education Grants to States - Basic Local Assistance	84.027	13379	\$ 218,306
Special Education Grants to States - Private School ISPs	84.027	10115	4,599
Special Education Grants to States - Mental Health	84.027	15197	63,446
Total Special Education Cluster			<u>286,351</u>
COVID-19, Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	55,680
COVID-19, Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	4,716,482
COVID-19, Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	411,484
COVID-19, Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	181,348
COVID-19, Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	426,048
COVID-19, Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	146,687
COVID-19, American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	84.425W	15566	23,439
Subtotal (84.425)			<u>5,961,168</u>
Title I Grants to Local Educational Agencies	84.010	14329	3,864,398
Title I Grants to Local Educational Agencies, ESSA School Improvement	84.010	15438	67,444
Subtotal (84.010)			<u>3,931,842</u>
Supporting Effective Instruction State Grants - Teacher Quality	84.367	14341	368,684
English Language Acquisition State Grants - LEP	84.365	14346	10,569
Total U.S. Department of Education			<u>10,558,614</u>
U.S. Department of Agriculture			
Passed Through California Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	13391	3,355
National School Lunch Program - Meal Supplements	10.555	13391	91,622
COVID-19 SNP Emergency Operational Costs Reimbursement (ECR)	10.555	15637	99,103
Supply Chain Assistance (SCA) Funds	10.555	15655	146,412
Commodities - Food Distribution	10.555	13391	281,259
Subtotal (10.555)			<u>621,751</u>
National School Lunch Program - Summer Food Program	10.559	13004	3,384,759
Total Child Nutrition Cluster			<u>4,006,510</u>
Total U.S. Department of Agriculture			<u>4,006,510</u>
Total Federal Financial Assistance			<u>\$ 14,565,124</u>

See Notes to Supplementary Information

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 magnet 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	2022
Timothy Revious	Vice President	2024
Lupe Hernandez	Clerk	2022
Robert "Bobby" Garcia	Trustee	2022
Greg Strickland	Trustee	2024

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

Hanford Elementary School District

Schedule of Average Daily Attendance

Year Ended June 30, 2022

	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	2,186.39	2,206.94
Fourth through sixth	1,671.23	1,684.03
Seventh and eighth	1,099.89	1,104.15
Total regular ADA	4,957.51	4,995.12
Extended Year Special Education		
Transitional kindergarten through third	0.84	0.59
Fourth through sixth	0.06	0.38
Seventh and eighth	-	0.47
Total extended year special education	0.90	1.44
Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	-	0.03
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	-	0.05
Community Day School		
Transitional kindergarten through third	2.23	2.20
Fourth through sixth	1.52	1.79
Seventh and eighth	4.19	4.22
Total community day school	7.94	8.21
Total ADA	4,966.35	5,004.80

Hanford Elementary School District

Schedule of Instructional Time

Year Ended June 30, 2022

Grade Level	1986-1987 Minutes Requirement	2021-2022 Actual Minutes	Number of Minutes Credited Form J-13A*	Total Minutes Offered	Traditional Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A*	Total Days Offered	
Kindergarten	36,000	49,162	220	49,382	179	1	180	Complied
Grades 1 - 3	50,400							
Grade 1		52,412	230	52,642	179	1	180	Complied
Grade 2		52,412	230	52,642	179	1	180	Complied
Grade 3		52,412	230	52,642	179	1	180	Complied
Grades 4 - 8	54,000							
Grade 4		55,662	240	55,902	179	1	180	Complied
Grade 5		55,662	240	55,902	179	1	180	Complied
Grade 6		55,662	240	55,902	179	1	180	Complied
Grade 7		57,605	240	57,845	179	1	180	Complied
Grade 8		57,605	240	57,845	179	1	180	Complied

* The District received an approved J-13A for 2,110 minutes and one day.

Hanford Elementary School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2022

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2022.

Hanford Elementary School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2022

	(Budget) 2023 ¹	2022	2021	2020
General Fund ³				
Revenues	\$ 103,789,282	\$ 93,355,718	\$ 84,329,182	\$ 76,281,307
Other sources	-	2,954,863	618,288	199,179
Total Revenues and Other Sources	<u>103,789,282</u>	<u>96,310,581</u>	<u>84,947,470</u>	<u>76,480,486</u>
Expenditures	94,762,298	86,429,013	76,215,993	73,620,102
Other uses and transfers out	<u>4,285,000</u>	<u>4,388,340</u>	<u>1,710,735</u>	<u>1,343,450</u>
Total Expenditures and Other Uses	<u>99,047,298</u>	<u>90,817,353</u>	<u>77,926,728</u>	<u>74,963,552</u>
Increase/(Decrease) in Fund Balance	<u>4,741,984</u>	<u>5,493,228</u>	<u>7,020,742</u>	<u>1,516,934</u>
Ending Fund Balance	<u>\$ 31,418,542</u>	<u>\$ 26,676,558</u>	<u>\$ 21,183,330</u>	<u>\$ 14,162,588</u>
Available Reserves ^{2,3}	<u>\$ 5,783,896</u>	<u>\$ 6,598,856</u>	<u>\$ 16,411,929</u>	<u>\$ 12,168,823</u>
Available Reserves as a Percentage of Total Outgo ³	<u>5.84%</u>	<u>7.27%</u>	<u>21.06%</u>	<u>16.2%</u>
Long-Term Liabilities	<u>Not Available</u>	<u>\$ 85,785,241</u>	<u>\$ 120,031,840</u>	<u>\$ 103,626,941</u>
Average Daily Attendance at P-2	<u>5,330</u>	<u>4,966</u>	<u>5,741</u>	<u>5,741</u>

The General Fund balance has increased by \$12,513,970 over the past two years. The fiscal year 2022-2023 budget projects an increase of \$4,741,984 (17.78%). For a district this size, the State recommends available reserves of at least three 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 2022-2023 fiscal year. Total long-term liabilities have decreased by \$17,841,700 over the past two years due to decreases in the District's net pension liability.

Average daily attendance has decreased by 775 over the past two years. Growth of 364 ADA is anticipated during fiscal year 2022-2023.

¹ Budget 2023 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 General Fund amounts do not include activity related to the consolidation of the Pupil Transportation Fund or the Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

Hanford Elementary School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2022

	Student Activities Fund	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets									
Deposits and investments	\$ 32,993	\$ 1,633	\$ 1,377,394	\$ 339,382	\$ 724,320	\$ 1,208,509	\$ 78,058	\$ 1,616,929	\$ 5,379,218
Receivables	-	-	962,885	-	166,240	-	-	-	1,129,125
Due from other funds	-	66	-	-	-	-	-	-	66
Stores inventories	-	-	89,212	-	-	-	-	-	89,212
Total assets	\$ 32,993	\$ 1,699	\$ 2,429,491	\$ 339,382	\$ 890,560	\$ 1,208,509	\$ 78,058	\$ 1,616,929	\$ 6,597,621
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ -	\$ 1,697	\$ 57,560	\$ -	\$ 3,102	\$ 295,716	\$ -	\$ -	\$ 358,075
Due to other funds	-	-	7,740	-	-	-	-	-	7,740
Total liabilities	-	1,697	65,300	-	3,102	295,716	-	-	365,815
Fund Balances									
Nonspendable	-	-	89,622	-	-	-	-	-	89,622
Restricted	32,993	2	2,274,569	-	887,458	912,793	-	1,616,929	5,724,744
Committed	-	-	-	339,382	-	-	-	-	339,382
Assigned	-	-	-	-	-	-	78,058	-	78,058
Total fund balances	32,993	2	2,364,191	339,382	887,458	912,793	78,058	1,616,929	6,231,806
Total liabilities and fund balances	\$ 32,993	\$ 1,699	\$ 2,429,491	\$ 339,382	\$ 890,560	\$ 1,208,509	\$ 78,058	\$ 1,616,929	\$ 6,597,621

Hanford Elementary School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds

Year Ended June 30, 2022

	Student Activities Fund	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues									
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Federal sources	-	-	4,006,510	-	-	-	-	-	4,006,510
Other State sources	-	-	210,297	-	-	-	-	17,806	228,103
Other local sources	17,756	(66)	(31,958)	(10,951)	514,622	(42,461)	8,340	1,441,184	1,896,466
Total revenues	17,756	(66)	4,184,849	289,049	514,622	(42,461)	8,340	1,458,990	6,431,079
Expenditures									
Current									
Pupil services									
Food services	-	-	3,331,212	-	-	-	-	-	3,331,212
Administration									
All other administration	-	-	91,500	-	9,102	-	-	-	100,602
Plant services	-	-	2,428	48,350	107,384	1,491	-	-	159,653
Ancillary services	14,145	-	-	-	-	-	-	-	14,145
Facility acquisition and construction	-	-	-	3,312	-	4,425,148	-	-	4,428,460
Debt service									
Principal	-	-	-	-	-	-	-	1,055,000	1,055,000
Interest and other	-	-	-	-	-	-	-	945,526	945,526
Total expenditures	14,145	-	3,425,140	51,662	116,486	4,426,639	-	2,000,526	10,034,598
Excess (Deficiency) of Revenues Over Expenditures	3,611	(66)	759,709	237,387	398,136	(4,469,100)	8,340	(541,536)	(3,603,519)
Other Financing Sources(Uses)									
Transfers in	-	66	-	-	-	5,154,481	-	-	5,154,547
Transfers out	-	-	-	-	-	-	(2,072,553)	-	(2,072,553)
Net Financing Sources (Uses)	-	66	-	-	-	5,154,481	(2,072,553)	-	3,081,994
Net Change in Fund Balances	3,611	-	759,709	237,387	398,136	685,381	(2,064,213)	(541,536)	(521,525)
Fund Balance - Beginning	29,382	2	1,604,482	101,995	489,322	227,412	2,142,271	2,158,465	6,753,331
Fund Balance - Ending	\$ 32,993	\$ 2	\$ 2,364,191	\$ 339,382	\$ 887,458	\$ 912,793	\$ 78,058	\$ 1,616,929	\$ 6,231,806

Note 1 - Purpose of Schedules**Schedule of Expenditures of Federal Awards (SEFA)**Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Hanford Elementary School District (the District) under programs of the federal government for the year ended June 30, 2022. The information 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.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2022, the District had spent food commodities totaling \$281,259.

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 has met 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 46207.

Districts must maintain their instructional minutes at the 1986-87 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.

Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

These schedules are 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
June 30, 2022

Hanford Elementary School District

**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***

To the Governing Board
Hanford Elementary School District
Hanford, California

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District, as of and for the year ended June 30, 2022, 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 15, 2022.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Hanford Elementary School District
Hanford, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hanford Elementary School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hanford Elementary School District's major federal programs for the year ended June 30, 2022. 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.

In our opinion, Hanford Elementary School District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hanford Elementary School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hanford Elementary School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hanford Elementary School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2022

Independent Auditor's Report on State Compliance

To the Governing Board
Hanford Elementary School District
Hanford, California

Report on Compliance

Opinion on State Compliance

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

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

2021-2022 K-12 Audit Guide Procedures	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)

2021-2022 K-12 Audit Guide Procedures	Procedures Performed
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)
Comprehensive School Safety Plan	Yes
District of Choice	No (see below)
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No (see below)
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No (see below)
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No (see below)
In Person Instruction Grant	Yes
Charter Schools	
Attendance	No (see below)
Mode of Instruction	No (see below)
Nonclassroom-Based Instruction/Independent Study	No (see below)
Determination of Funding for Nonclassroom-Based Instruction	No (see below)
Annual Instructional Minutes - Classroom Based	No (see below)
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 offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

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.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

We did not perform District of Choice procedures because the program is not offered by the District.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

We did not perform Career Technical Education Incentive Grant procedures because the District did not receive funding for this grant.

Additionally, the District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
December 15, 2022



Schedule of Findings and Questioned Costs
June 30, 2022

Hanford Elementary School District

Hanford Elementary School District

Summary of Auditor's Results

Year Ended June 30, 2022

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing/Federal CFDA Number</u>
Title I - Part A, Basic Grants	84.010
COVID-19, Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
COVID-19, Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D
COVID-19, Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U
COVID-19, Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C
COVID-19, Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D
COVID-19, Expanded Learning Opportunities (ELO) Grant GEER II	84.425C
COVID-19, American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	84.425W
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

Hanford Elementary School District

Summary of Auditor's Results

Year Ended June 30, 2022

State Compliance

Internal control over state compliance programs

Material weaknesses identified

No

Significant deficiencies identified not

considered to be material weaknesses

None Reported

Type of auditor's report issued on compliance
for programs

Unmodified

Hanford Elementary School District

Financial Statement Findings

Year Ended June 30, 2022

None reported.

Hanford Elementary School District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

Hanford Elementary School District
State Compliance Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

Hanford Elementary School District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Consider adoption of Resolution# 14-23, which allows the District to apply for funding for the replacement of a diesel mower with an electric mower through the Clean Green Yard Machine Commercial Voucher Program administered by the San Joaquin Valley Air Pollution Control District.

PURPOSE:

The San Joaquin Valley Air Pollution Control District is currently accepting applications for its Clean Green Yard Machine Commercial Voucher Program. This program provides funding for the replacement of gas or diesel professional landscaping maintenance equipment with electric equipment. The District currently has a mower that would qualify for replacement and could qualify for approximately \$25,000 toward a new electric mower.

FISCAL IMPACT:

There will be upfront costs associated with the purchase the electric mower with approximately 50% of the electric mower, battery and charger being reimbursed by the San Joaquin Air Pollution Control District. The funding amount is capped at \$15,000/electric mower with the battery and charger being fully reimbursed. The estimated total cost to the District is approximately \$25,000.

RECOMMENDATIONS:

Adopt Resolution# 14-23, which allows the District to apply for funding for the replacement of a diesel mower with an electric mower through the Clean Green Yard Machine Commercial Voucher Program administered by the San Joaquin Valley Air Pollution Control District.

RESOLUTION# 14-23
Hanford Elementary School District
Clean Green Yard Machines Commercial Voucher Program

WHEREAS, the Hanford Elementary School District recognizes the importance of improving air quality in the San Joaquin Valley of California; and

WHEREAS, the health and safety of our students is vital to their education and wellness; and

WHEREAS, the replacement of gas or diesel powered landscape maintenance equipment with electric landscape maintenance equipment improves air quality, and

WHEREAS, the San Joaquin Valley Air Pollution Control District (SJVAPCD) is currently accepting applications from stakeholders located within the boundaries of the SJVAPCD requesting funding for the purchase of electric landscape maintenance equipment; and

WHEREAS, the Hanford Elementary School District Board authorizes the submittal of the applications for the Clean Green Yard Machines Commercial Voucher Program.

NOW, THEREFORE, BE IT RESOLVED that effective the 25th day of January, 2023 that the Hanford Elementary School District appoints Hanford Elementary School District Chief Business Official, David Endo the contract signing authority, as the duly authorized official to make financial decisions and the individual authorized to implement the Charge Up! Program.

I HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly passed and adopted this 25th day of January, 2023.

Ayes:

Noes:

Absent:

 President

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Consider adoption of Resolution #15-23, which allows the District to apply for funding from the Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program.

PURPOSE:

The San Joaquin Valley Air Pollution Control District is accepting Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program applications. This program provides funding for public agencies for electric vehicles which would be deployed in the Facilities and Food Service department replacing the need for those individuals to use their personal vehicles.

FISCAL IMPACT:

There will be upfront costs associated with the purchase of new electric vehicles with up to \$100,000 (\$20,000/vehicle) being reimbursed by the San Joaquin Air Pollution Control District.

RECOMMENDATIONS:

Adopt Resolution #15-23, which allows the District to apply for funding from the Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program.

RESOLUTION# 15-23
Hanford Elementary School District
Public Benefits Grant
New Alternative Fuel Vehicle Purchase Program

WHEREAS, the Hanford Elementary School District recognizes the importance of improving air quality in the San Joaquin Valley of California; and

WHEREAS, the Public Benefit Grant Program has been designed to meet the needs and challenges faced by valley public entities and provides a wide variety of clean-air public benefit programs which will provide a direct benefit to valley residents; and

WHEREAS, use of electric vehicles improve air quality; and

WHEREAS, the San Joaquin Valley Air Pollution Control District (SJVAPCD) is currently accepting applications from public entities located within the boundaries of the SJVAPCD requesting funding for new electric school vehicles; and

WHEREAS, the Hanford Elementary School District Board authorizes the submittal of the application(s) for the Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program.

NOW, THEREFORE, BE IT RESOLVED that effective the 25th day of January, 2023 that the Hanford Elementary School District appoints Hanford Elementary School District Chief Business Official, David Endo the contract signing authority, as the duly authorized official to make financial decisions and the individual authorized to implement the Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program.

I HEREBY CERTIFY THAT THE FOREGOING RESOLUTION was duly passed and adopted this 25th day of January, 2023.

Ayes:

Noes:

Absent:

Jeff Garner, President

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Consider adoption of Resolution #16-23 that will allow the District to use piggyback contract from A-Z bus sales.

PURPOSE:

There are a variety of competitively bid contracts, piggyback contracts, and other arrangements that will allow the District to access certain pricing without the need for competitive bidding. The District feels that the various statewide solicitations will allow for better pricing and a saving of time that is needed to advertise for a variety of items.

FISCAL IMPACT:

The District has applications in the following potential programs and costs:

5 electric buses (with air conditioning) at the cost of \$475,671/each.

The San Joaquin Air Pollution Control District has grants that total \$1,947,157 reserved for the Hanford Elementary School District to replace 5 diesel buses with these electric buses.

RECOMMENDATIONS:

Adopt Resolution #16-23 that will allow the District to use piggyback contract from A-Z bus sales.

HANFORD ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. 16-23

**APPROVAL OF ACQUISITION OF ELECTRIC BUSES
VIA PIGGYBACK CONTRACT FROM A-Z BUS SALES**

WHEREAS, the Governing Board (the “Board”) of the Hanford Elementary School District (the “District”) has determined that a true and very real need exists for the acquisition of electric buses for use in District transportation (the “Property”); and

WHEREAS, the governing board of a school district may under Section 20118 of the California Public Contract Code, without advertising for bids, if the board has determined it to be in the best interest of the district, authorize by contract, lease, requisition or purchase order, any public corporation or agency to lease data-processing equipment, purchase materials, supplies, equipment, automotive vehicles, tractors, services and other personal property for the district in the manner in which the public corporation is authorized by law to lease or purchase; and

WHEREAS, the Board has determined that it is in the best interest of the District to authorize the Property through a bid procured by the Waterford Unified School District under a contract awarded by the Waterford Unified School District in response to Piggyback Bid No. 01/22 (the “Piggyback Contract”); and

WHEREAS, the District has agreed to acquire the Property under the same pricing, terms and conditions as set forth in the Piggyback Contract; and

WHEREAS, the Board of the District has by this Resolution determined the need for the Property and authorized the purchase thereof at a proposed cost of \$475,671/bus; and

WHEREAS, the Board of the District has determined that this purchase is the most economical means for providing the Property to the District.

NOW, THEREFORE, the District Board hereby finds, determines, declares and resolves as follows:

Section 1. All of the recitals set forth above are true and correct and the Board so finds and determines.

Section 2. The Board hereby finds and determines the acquisition of the Property pursuant to Public Contract Code section 20118 to be in the best interest of the District.

Section 3. The Board hereby finds and determines the Piggyback Contract provides the most economical means for providing the Property to the District.

Section 4. The form of the Piggyback Contract by and between the Waterford Unified School District and A-Z Bus Sales, presented at this meeting and on file with the District, is hereby approved. The Superintendent or Superintendent’s designee is hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver to A-Z Bus

Sales any and all documents necessary to complete the transaction contemplated hereunder with any such changes therein as such officer or person may require and approve, such approval to be conclusively evidenced by the execution and delivery thereof.

Section 5. The Superintendent or Superintendent's designee is hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may, in consultation with legal counsel, deem necessary or advisable in order to consummate this transaction and otherwise carry out, give effect to and comply with the terms and intent of this Resolution.

Section 7. This Resolution shall be effective as of the date of its adoption.

APPROVED, PASSED AND ADOPTED by the Governing Board of the Hanford Elementary School District, Kings County, State of California, this 25th day of January, 2023, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

President of the Governing Board of
Hanford Elementary School District

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 01/18/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 01/25/2023

ITEM:

Consider rejection of Claim for Damages

PURPOSE:

The District has received a Claim for Damages resulting from an alleged injury sustained due to an automobile accident involving a District employee on August 4, 2022. The District's claim administrator (Keenan & Associates) recommends that the Board reject the Claim. Following rejection of the Claim, the claims administrator will proceed with potential resolution of this Claim on the District's behalf.

FISCAL IMPACT:

The amount of the damages is only specified as being greater than \$25,000.

RECOMMENDATIONS:

Reject Claim for Damages.

CLAIM FORM

TO: (Contact Person) Mr. David Endo, Chief Business Official
(District Name) Hanford Elementary School District
(Address) 714 N. White Street, Hanford, CA 93230

1. Claims for death, injury to person, or to personal property must be filed not later than six (6) months after the occurrence (Govt. Code, Section 911.2)
2. Claims for damages to real property or breach of contract must be filed not later than one year after the occurrence (Govt. Code, Section 911.2)

Isaac Ernesto Merlos, a minor, by and through his

mother and legal guardian, Ana Merlos 03/03/2005 (310) 593-9630
Name of Claimant DOB Phone No.

C/O 10900 Wilshire Blvd. 15th Floor Los Angeles 90024
Address City Zip

WHEN did damage or injury occur? 08/04/2022 at approximately 2:43 p.m.

WHERE did damage or injury occur? Whitney drive at or near its intersection with E. Florinda Street. Please see attached Attachment "A" and Traffic Collision Report.

HOW and under what circumstances did damage or injury occur? Please see attached Attachment "A" and Traffic Collision Report. Investigation is pending, and Claimant's treatment is ongoing.

WHAT particular action by the District or its employees caused the alleged damage or injury: (Include names of employees, if known) Please see attached Attachment "A" and Traffic Collision Report. Investigation is pending, and Claimant's treatment is ongoing.

WHAT sum do you claim: Include the estimated amount of any prospective loss insofar as it may be known at the time of the presentation of this claim, together with the basis of computation of the amount claimed; attach estimates or invoices, if possible. (If amount claimed exceeds \$10,000, no dollar amount shall be stated).
Past and future economic and non-economic damages \$ TBD, but exceeds \$25,000

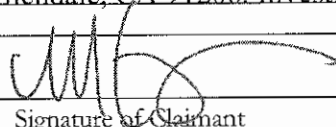
\$ _____

Total Amount Claimed \$ TBD, but exceeds \$25,000 - this is not a

If total amount claimed exceeds \$10,000, is this a Limited Civil case? Yes _____ No X limited civil case.

NAMES and addresses of witnesses, doctors and hospitals: Brandon Pontecorvo of the Hanford Police; address is unknown to Claimant; Cruz Grisel Sanchez-Leal, 1001 E. 9th St., Hanford, CA 93230; 93245; Adventist Health Glendale, 1509 Wilson Terrace, Glendale, CA 91206. Investigation is pending, and Claimant's treatment is ongoing.

DATE: 1/11/2023


Signature of Claimant

NOTICE: Section 72 of the California Penal Code provides: "Every person who with intent to defraud, presents for payment to any School District any false or fraudulent claim, is guilty of a felony punishable by fine and/or imprisonment."

RECEIVED
FACILITIES DEPT

JAN 18 2023

HANFORD ELEMENTARY
SCHOOL DISTRICT

Keenan & Associates
License #0451271

Attachment "A"

On August 4, 2022, at approximately 2:43 p.m., Claimant, Isaac Ernesto Merlos, was lawfully crossing the street on his bicycle northbound on Whitney Drive at or near its intersection with E. Florinda Street in the City of Hanford, County of Kings, State of California, when he was hit by a vehicle driven by Cruz Grisel Sanchez-Leal, resulting in Claimant suffering severe bodily injuries and other damages, including, but not limited to, a traumatic brain injury and brain bleed. Please see attached Traffic Collision Report of the subject incident.

This incident was caused as a result of the acts and omissions of management, administration, maintenance, personnel, inspectors, staff members, employees, and/or independent contractors of Martin Luther King Jr. Elementary School, the Hanford Elementary School District, City of Hanford, County of Kings, and/or State of California.

The driver of the vehicle who struck Claimant, i.e., Cruz Grisel Sanchez-Leal, the Principal of Martin Luther King Jr. Elementary School was in the course and scope of her employment with Martin Luther King Jr. Elementary School, the Hanford Elementary School District, City of Hanford, County of Kings, and/or State of California at the time of the incident. Martin Luther King Jr. Elementary School, the Hanford Elementary School District, City of Hanford, County of Kings, and/or State of California is vicariously liable for the acts and omissions of its employee on the date of the incident. Martin Luther King Jr. Elementary School, the Hanford Elementary School District, City of Hanford, County of Kings, and/or State of California was also negligent in hiring, retaining, and/or supervising the driver of the vehicle who struck Claimant and his bicycle on the date of the incident.

Further, Martin Luther King Jr. Elementary School, the Hanford Elementary School District, City of Hanford, County of Kings, and/or State of California, and/or their employees are responsible for the dangerous intersection where this incident occurred, i.e., the intersection of E. Florinda Street and Whitney Dr. in the City of Hanford, Kings County, State of California 93230.

The location where the incident occurred, i.e., the intersection of E. Florinda Street and Whitney Dr. in the City of Hanford, Kings County, State of CA was planned, approved, built, owned, operated controlled, maintained, repaired and/or managed by Martin Luther King Jr. Elementary School, the Hanford Elementary School District, the City of Hanford, Kings County, and/or State of CA, and through the negligent acts of its employees, agents, independent contractors, and representatives, there were lack of safety implementations, improper traffic controls, lighting, signaling, stopping, control devices, striping, signage, including but not limited to, the color, type and number, lack of legends, lack of arrows, sidewalks, lack of Hawk system/flashing beacons, etc., which caused the subject location and/or intersection to pose a danger to all persons who entered it.

Claimant has sustained past and future economic and non-economic damages as a result of this incident. Treatment for Claimant's injuries is ongoing.

There are no known witnesses to the incident at this time. Investigation is pending.