

# Hanford Elementary School District

## REGULAR BOARD MEETING AGENDA

Wednesday, January 24, 2024

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# 24-13 Kennedy

Case# 24-14 Wilson

Case# 24-15 Wilson

### OPEN SESSION

5:45 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) Student Highlight – Lee Richmond Elementary – Israel Ruiz Medina & Santiago Medina
- f) Annual Audit Report 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 8, 2023; December 13, 2023; December 15, 2023; December 20, 2023, December 22, 2023; December 27, 2023; December 29, 2023; January 5, 2024 and January 12, 2024.
- b) Approve minutes of the Regular Board Meeting held on December 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's Office at least 48 hours prior to the meeting.*

- c) Approve interdistrict transfers as recommended.
- d) Approve donation of \$274.56 from Simas PTC.

### **3. INFORMATION ITEMS**

- a) Receive for information the second Williams Quarterly Report (Gabler)
- b) Receive for information a report from the Parent Advisory Committee – December 12, 2023 (Heugly)
- c) Receive for information a report from the District English Learner Advisory Committee – December 14, 2023 (Gomez)
- d) Receive for information the monthly financial report for the period of 07/01/2023-11/30/2023 (Endo)
- e) Receive for information the following revised Administrative Regulation: (Rubalcava)
  - 5152.2 – Withholding Grades, Diplomas, or Transcripts

### **4. BOARD POLICIES AND ADMINISTRATION**

- a) Consider approval of the California School Accountability Report Cards (SARCs) (Heugly)
- b) Consider approval of agreement with WPS Western Psychological Services to provide trainings for School Psychologists (Marain)
- c) Consider approval of Grant from ROX – Ruling our Experiences Program for MLK and Roosevelt (Strickland)
- d) Consider approval of adjusted student attendance boundaries for MLK Elementary, Lincoln Elementary, Richmond Elementary & Roosevelt Elementary effective for the 2024-2025 school year (Gabler)
- e) Consider for approval the revised Board Policy and Exhibit: (Gabler)
  - 0420.41 – Charter School Oversight
- f) Consider for approval the revised Board Policy and News Exhibit: (Gabler)
  - 1113 – District and School Websites
- g) Consider for approval the revised Board Policy and Exhibit: (Gabler)
  - 5145.6 – Parent/Guardian Notifications
- h) Consider for approval the revised Board Bylaw: (Gabler)
  - 9322 – Agenda/Meeting Materials
- i) Consider for approval the revised Board Policy: (Martinez)
  - 4151/4251/4351 – Employee Compensation
- j) Consider for approval the revised Administrative Regulation: (Martinez)
  - 4161.1/4261.1/4361.1 – Personal Illness/Injury Leave
- k) Consider for approval the deleted Administrative Regulation: (Martinez)
  - 4361.25 – Family Illness Leave

### **5. PERSONNEL (Martinez)**

- a) Employment

#### Classified

- Loren Braga, READY Program Tutor – 4.5 hrs., Monroe, effective 12/14/23
- Verenise Bravo, Account Technician III – 8.0 hrs., Fiscal Services, effective 1/8/24
- Myra Guzman, Special Circumstance Aide – 5.75 hrs., Lincoln, effective 1/8/24
- Elizabeth Steen, READY Program Tutor – 4.5 hrs., Jefferson, effective 1/8/24

- Alijah Turner, READY Program Tutor – 4.5 hrs., Roosevelt, effective 12/5/23
- Milagros Valdenegro, READY Program Tutor – 4.5 hrs., Jefferson, effective 12/15/23

Classified Temps/Subs

- Bryana Aguilar-Oliva, Substitute Yard Supervisor, effective 12/14/23
- Dulce Ambrocio, Substitute Yard Supervisor, effective 12/5/23
- Cecilia Ayala, Substitute Yard Supervisor, effective 1/8/24
- Juan Botello, Substitute Yard Supervisor, effective 1/8/24
- Clayton Crewse, Substitute Custodian I, effective 1/8/24
- Juanita Cruz, Substitute Bilingual Clerk Typist II, effective 1/8/24
- Cynthia Gonzalez, Substitute Yard Supervisor, effective 1/8/24
- Dominic Izquierdo, Substitute Custodian I, effective 12/12/23
- Mirandah Maciel, Substitute Yard Supervisor, effective 1/8/24
- Aubreyanna Teague-Reeves, Substitute Yard Supervisor, effective 1/8/24
- Esmeralda Torres-Gonzalez, Substitute Special Education Aide and Yard Supervisor, effective 12/15/23

Lateral Change

- Michelle Banuelos, from Educational Tutor, K-8 – 4.5 hrs., Simas, to Special Education Aide – 5.0 hrs., Jefferson, effective 1/8/24
- Lilly Goins, from Educational Tutor, K-8 – 4.5 hrs., Wilson, to Special Education Aide – 5.0 hrs., Wilson, effective 1/8/24
- Carrie-Anne Rumpak, from Educational Tutor, K-8 – 4.5 hrs., Wilson, to Special Education Aide – 5.0 hrs., Roosevelt, effective 1/8/24

Short Term Classified

- Melissa Arroyo, Short-Term Yard Supervisor – 3.25 hrs., Lincoln, effective 1/8/24-3/1/24
- Fatima Perico, Short-Term Yard Supervisor – 3.0 hrs., Lincoln, effective 1/8/24-3/1/24

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

- Weston Hardin, 7th Boys Soccer, Kennedy, effective 1/8/24-2/14/24

b) Resignations

Classified

- Nesreen Almontaser, READY Program Tutor – 4.5 hrs., Jefferson, effective 12/15/23
- Rosalie Chavez, Yard Supervisor – 3.5 hrs., Richmond, effective 12/15/23
- Samantha Coons, Educational Tutor, K-8 – 4.5 hrs., King, effective 12/15/23
- William Davis, Substitute Paraprofessional (TK/K), effective 10/10/23
- Betsabe Figueroa, Alternative Education Program Aide – 5.5 hrs., Community Day School, effective 1/19/24
- Alexis Gasak, READY Program Tutor – 4.5 hrs., Richmond, effective 1/19/24
- Lizette Gutierrez, Substitute Bilingual Clerk Typist II, effective 8/2/23
- Ashley Ruby, READY Program Tutor – 4.5 hrs., Monroe, effective 1/1/24
- Elizabeth Steen, Yard Supervisor – 2.5 hrs., Washington, effective 1/5/24

Termination due to Failure to Complete Mandatory Training

- Jonathan Gutierrez, Substitute Custodian I, effective 6/9/23
- Kevin Ramirez, Substitute READY Program Tutor, effective 3/21/23

Termination Due to Lack of Availability

- James Allen, Substitute Custodian I and Yard Supervisor, effective 10/6/23
- Jose Castorena, Substitute Maintenance Worker I, effective 1/6/23
- Albert Chavez, Substitute Custodian I, effective 11/15/23
- Maritza Chiang Mesa, Substitute Bilingual Clerk Typist I, Translators: Oral Interpreters, Translators: Written Translators and Yard Supervisor, effective 11/6/23
- Juliana Evans, Substitute READY Program Tutor, effective 9/19/23
- Xavier Garcia, Substitute Special Education Aide, effective 5/2/23
- Claire Hurtado, Substitute Educational Tutor, K-8, effective 1/18/23
- Antonia Maldonado Arciga, Substitute Educational Tutor, K-8, Translators: Oral Interpreters and Translators: Written Translators, effective 11/20/23
- Daisy Maya-Gaona, Substitute Paraprofessional (TK/K), effective 12/5/23
- Stephanie Medrano, Substitute Special Education Aide and Paraprofessional (TK/K), effective 10/3/23
- Margarita Meraz-Quintero, Special Education Aide, effective 10/20/23
- Ileana Molina, Substitute Food Service Worker I/II, effective 5/19/23
- Jenna Nesbit, Substitute Library/Media Technician, effective 8/10/22
- Zoraida Rivera-Manrique, Substitute Yard Supervisor, effective 11/9/23
- Rosa Rodriguez, Substitute Clerk Typist I, effective 4/28/23
- John Stafford, Substitute Bus Driver, effective 7/15/22
- Nathan Tsutsui, Substitute READY Program Tutor, effective 10/13/23
- Gabriela Perez-Vigil, Substitute READY Program Tutor, effective 5/15/23

Retirement

- Deborah Ann Bray, Teacher, Monroe, effective 6/7/24
- Rhonda Ieronimo, Teacher, Monroe, effective 6/7/24
- Susan Schneider, Teacher, Monroe, effective 6/7/24

c) Volunteers

| <u>Name</u>         | <u>School</u>   |
|---------------------|-----------------|
| Porsche Espindola   | Jefferson       |
| Gloria Vega         | Jefferson       |
| Celeste Zaragoza    | Jefferson       |
| Norma Zuniga        | Jefferson       |
| Amanda Garza Corral | Monroe          |
| Christina M. Newman | Monroe          |
| Patrita Norton      | Washington      |
| Markie Grider       | District Office |

**6. FINANCIAL (Endo)**

- Consider acceptance of the annual audit report
- Consider acceptance of the audit corrective action plan
- Consider adoption of Resolution # 13-24: Kings County Investment Policy
- Consider adoption of Resolution #14-24: allows the District to apply for funding from the Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program

**ADJOURN MEETING**



HANFORD ELEMENTARY SCHOOL DISTRICT  
AGENDA REQUEST FORM

TO: Joy Gabler  
FROM: Jay Strickland  
DATE: Jan 12, 2024

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

Date you wish to have your item considered: January 24, 2024

ITEM: Administrative Panel Recommendations

PURPOSE:

Case# 24-13 Kennedy  
Case# 24-14 Wilson  
Case# 24-15 Wilson

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/13/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/2024

**ITEM:**

Consider approval of warrants.

**PURPOSE:**

The administration is requesting the approval of the warrants as listed on the registers dated: 12/08/23, 12/13/23, 12/15/23, 12/20/23, 12/22/23, 12/27/23, 12/29/23, 01/05/24 and 01/12/24.

**FISCAL IMPACT:**

See attached.

**RECOMMENDATIONS:**

Approve the warrants.

# Warrant Register For Warrants

## Dated 12/08/2023

| Warrant Number | Vendor Number | Vendor Name  | Amount      |
|----------------|---------------|--|-------------|
| 12732632       | 8307          | MAGALI ALATORRE – Refund-Book                                      | \$12.00     |
| 12732633       | 6431          | AMAZON.COM – Materials/Supplies                                    | \$5,587.15  |
| 12732634       | 949           | AMERICAN INCORPORATED – Services/Repair                            | \$8,600.00  |
| 12732635       | 2352          | AMS.NET – Other Services   | \$65,987.24 |
| 12732636       | 8311          | CYDNE ANDERSON – Reimburse-Materials/Supplies                      | \$200.00    |
| 12732637       | 6253          | AT&T – Telephone Communications                                    | \$249.96    |
| 12732638       | 3947          | ATKINSON ANDELSON LOYA RUUD & ROMO – Other Services                | \$4,343.06  |
| 12732639       | 91            | AUTOMATED OFFICE SYSTEMS – Materials/Supplies                      | \$8,858.86  |
| 12732640       | 7366          | BRECK'S ELECTRIC MOTORS INC. – Materials/Supplies                  | \$1,346.34  |
| 12732641       | 6658          | BRICKS4KIDZ – Other Services                                       | \$1,260.00  |
| 12732642       | 176           | BSN SPORTS – Warehouse Inventory, Materials/Supplies               | \$1,198.75  |
| 12732643       | 2019          | BUSWEST – Materials/Supplies                                       | \$52.31     |
| 12732644       | 6807          | CA SCHOOL NURSES ORGANIZATION – Travel/Conference                  | \$2,875.00  |
| 12732645       | 236           | STATE OF CALIFORNIA – Other Services                               | \$2,096.00  |
| 12732646       | 355           | CDT INC. – Other Services  | \$198.00    |
| 12732647       | 1667          | CDW GOVERNMENT INC. – Materials/Supplies                           | \$1,311.67  |
| 12732648       | 304           | NICK CHAMPI ENTERPRISES INC. – Materials/Supplies                  | \$353.89    |
| 12732649       | 4178          | COOK'S COMMUNICATION – Materials/Supplies                          | \$868.73    |
| 12732650       | 8021          | NATALIE DAMIAN – Reimburse-Materials/Supplies                      | \$200.00    |
| 12732651       | 8281          | DAWN ELECTRIC INC. – Services/Repair                               | \$4,898.00  |
| 12732652       | 4815          | DIGITECH INTEGRATIONS INC – Services/Repair                        | \$345.00    |
| 12732653       | 5786          | DOCUMENT TRACKING SERVICES – Other Services                        | \$2,382.37  |
| 12732654       | 6708          | FIGARO'S MEXICAN GRILL – Materials/Supplies                        | \$387.07    |
| 12732655       | 8083          | BRENDA FIGUEROA – Reissue Reimburse-Mileage                        | \$13.00     |
| 12732656       | 6862          | CRYSTAL FOSTER – Reimburse-Materials/Supplies                      | \$117.82    |
| 12732657       | 3479          | FRESNO RACK AND SHELVING CO. INC. – Materials/Supplies             | \$1,938.38  |
| 12732658       | 1393          | GAS COMPANY – Utilities  | \$2,639.06  |
| 12732659       | 592           | DAVID GOLDSMITH – Reimburse-Travel/Conference                      | \$711.46    |
| 12732660       | 8137          | YSELA GUZMAN – Reimburse-Mileage                                   | \$149.34    |
| 12732661       | 8246          | MANDI HANSEN – Reimburse-Materials/Supplies                        | \$91.93     |
| 12732662       | 8309          | ADRIANA HAYES – Reimburse-Mileage                                  | \$180.78    |
| 12732663       | 8249          | CHRISTINE HERNANDEZ – Reimburse-Mileage                            | \$102.18    |
| 12732664       | 7770          | CRYSTAL JEFF – Reimburse-Mileage                                   | \$683.82    |
| 12732665       | 764           | RICHARD JOHNSTON – Reimburse-Materials/Supplies                    | \$34.32     |
| 12732666       | 8289          | KIMBALL MIDWEST – Materials/Supplies                               | \$677.31    |
| 12732667       | 4846          | KINGS AREA RURAL TRANSIT – Other Services                          | \$50.00     |
| 12732668       | 3760          | KINGS COUNTY AIR – Materials/Supplies                              | \$63,076.00 |
| 12732669       | 796           | KINGS COUNTY OFFICE OF ED – Other Services                         | \$588.00    |
| 12732670       | 5363          | BETHANEY KUENNING – Reissue Reimburse-Materials/Supplies           | \$62.74     |
| 12732671       | 8250          | KEIRSTY LEE – Reimburse-Mileage                                    | \$425.49    |
| 12732672       | 7248          | MEGAN LETSON – Reimburse-Materials/Supplies                        | \$200.00    |
| 12732673       | 912           | MANGINI ASSOCIATES INC. – JFK HVAC Project, Monroe TK Wing Project | \$69,953.48 |
| 12732674       | 8308          | ELIZABETH MORRISON – Reimburse-Mileage                             | \$62.88     |
| 12732675       | 7949          | AURORA PAEZ – Reimburse-Mileage                                    | \$36.68     |
| 12732676       | 8114          | ADRIANA RAZO – Reimburse-Mileage                                   | \$58.69     |
| 12732677       | 8310          | IMELDA RICABLANCA – Reimburse-Mileage                              | \$55.02     |
| 12732678       | 1303          | SAVE MART SUPERMARKETS – Food Services-Food                        | \$79.98     |
| 12732679       | 1349          | SIERRA SCHOOL EQUIPMENT CO. – Materials/Supplies                   | \$3,923.38  |

# Warrant Register For Warrants

## Dated 12/08/2023

| Warrant Number                       | Vendor Number | Vendor Name   | Amount              |
|--------------------------------------|---------------|---|---------------------|
| 12732680                             | 6368          | SINCLAIR RESEARCH GROUP – Other Services                | \$13,752.00         |
| 12732681                             | 1801          | SMART & FINAL STORES (HFD KIT) – Food Services-Food     | \$204.85            |
| 12732682                             | 1392          | SOUTHERN CALIFORNIA EDISON CO. – Utilities              | \$4,135.15          |
| 12732683                             | 1404          | STANISLAUS FOUNDATION – ADMIN – Health/Welfare Benefits | \$2,952.90          |
| 12732684                             | 4381          | STAPLES - BUSINESS ADVANTAGE – Materials/Supplies       | \$518.48            |
| 12732685                             | 1417          | STENHOUSE PUBLISHERS – Books                            | \$124.41            |
| 12732686                             | 5752          | TEACHER CREATED RESOURCES – Materials/Supplies          | \$88.53             |
| 12732687                             | 3391          | GRISELDA TORRES – Reimburse-Materials/Supplies          | \$200.00            |
| 12732688                             | 8192          | KRISTI TOSTE – Reimburse-Mileage                        | \$561.99            |
| 12732689                             | 6776          | TULARE CITY SCHOOL DISTRICT – Woodrow Entry Fee         | \$250.00            |
| 12732690                             | 3154          | UPS – Postage   | \$15.27             |
| 12732691                             | 8248          | JUANA VILLALOBOS – Reimburse-Mileage                    | \$396.14            |
| <b>Total Amount of All Warrants:</b> |               |   | <b>\$272,722.86</b> |

**Credit Card Register For Payments**  
**Dated 12/08/2023**

| Document Number                                  | Vendor Number | Vendor Name  | Amount             |
|--|---------------|--|--------------------|
| 14037721   | 176           | BSN SPORTS – Materials/Supplies                    | \$1,867.12         |
| 14037722   | 5428          | CONSERV FLAG COMPANY – Materials/Supplies          | \$141.00           |
| 14037723   | 415           | DELRAY TIRE & RETREADING INC. – Materials/Supplies | \$8,830.38         |
| 14037724   | 5840          | KELLY SPICERS STORES – Materials/Supplies          | \$1,496.67         |
| 14037725   | 1071          | ORIENTAL TRADING CO. INC. – Materials/Supplies     | \$523.18           |
| 14037726   | 898           | WILLIAM V. MACGILL & CO – Materials/Supplies       | \$427.93           |
| <b>Total Amount of All Credit Card Payments:</b> |               |  | <b>\$13,286.28</b> |

**Warrant Register For Warrants  
Dated 12/13/2023**

| Warrant Number                       | Vendor Number | Vendor Name                               | Amount              |
|--------------------------------------|---------------|---|---------------------|
| 12733115                             | 2993          | TIM REVIOUS – Reimburse-Travel/Conference | \$116.24            |
| 12733116                             | 1367          | SISC III – Health/Welfare Benefits        | \$711,726.25        |
| <b>Total Amount of All Warrants:</b> |               |   | <b>\$711,842.49</b> |

# Warrant Register For Warrants

## Dated 12/15/2023

| Warrant Number | Vendor Number | Vendor Name  | Amount      |
|----------------|---------------|--|-------------|
| 12733235       | 8315          | CARSON ARNOLD – Reimburse-Materials/Supplies                   | \$119.38    |
| 12733236       | 6253          | AT&T – Telephone Communications                                | \$6,144.83  |
| 12733237       | 8317          | LINDSEY BENTLEY – Reimburse-Mileage                            | \$134.73    |
| 12733238       | 7399          | BIMBO BAKERIES USA – Food Services-Food                        | \$2,954.01  |
| 12733239       | 6552          | CHILDREN'S STORYBOOK GARDEN – Study Trips                      | \$2,340.00  |
| 12733240       | 4178          | COOK'S COMMUNICATION – Materials/Supplies                      | \$70.45     |
| 12733241       | 405           | DASSEL'S PETROLEUM INC. – Food Services-Materials/Supplies     | \$948.17    |
| 12733242       | 3237          | CLAUDIA DAVIS – Reimburse-Materials/Supplies                   | \$194.75    |
| 12733243       | 8063          | FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits | \$156.77    |
| 12733244       | 8063          | FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits | \$11,278.19 |
| 12733245       | 6239          | ANJALI FRY – Reimburse-Materials/Supplies                      | \$200.00    |
| 12733246       | 1393          | GAS COMPANY – Utilities  | \$5,644.00  |
| 12733247       | 591           | GOLD STAR FOODS – Food Services-Food                           | \$13,299.66 |
| 12733248       | 4300          | LESLIE GRIFFITH – Reimburse-Materials/Supplies, Mileage        | \$591.10    |
| 12733249       | 5216          | HANFORD ELEMENTARY SCHOOL DISTRICT – Insurance                 | \$3,923.95  |
| 12733250       | 632           | CITY OF HANFORD – Utilities                                    | \$17,418.13 |
| 12733251       | 4059          | BRENT HANKE – Reimburse-Materials/Supplies                     | \$137.50    |
| 12733252       | 8318          | WESTON HARDIN – Reimburse-Other Services                       | \$10.00     |
| 12733253       | 5946          | THE HARTFORD – Health/Welfare Benefits                         | \$1,493.16  |
| 12733254       | 5513          | HARMINI HERNANDEZ – Reimburse-Other Services                   | \$463.61    |
| 12733255       | 8257          | IMPERIAL BAG & PAPER CO LLC – Food Services-Materials/Supplies | \$5,238.63  |
| 12733256       | 4923          | JT2 INTEGRATED RESOURCES – Other Services                      | \$1,508.20  |
| 12733257       | 796           | KINGS COUNTY OFFICE OF ED – Food Services-Other Services       | \$91.23     |
| 12733258       | 3782          | KINGS COUNTY SPORTS OFFICIALS – Other Services                 | \$7,730.00  |
| 12733259       | 808           | KINGS WASTE & RECYCLING – Utilities                            | \$1,727.65  |
| 12733260       | 7522          | LANE ENGINEERS INC – Monroe TK/K Classroom Project             | \$6,279.00  |
| 12733261       | 6657          | FRANK LOURENCO – Reimburse-Travel/Conference                   | \$20.00     |
| 12733262       | 7732          | METLIFE SMALL MARKET – Health/Welfare Benefits                 | \$4,705.25  |
| 12733263       | 1058          | ODP BUSINESS SOLUTIONS LLC – Warehouse Inv, Materials/Supplies | \$405.43    |
| 12733264       | 7502          | PLAIN INSANE GRAPHICS – Materials/Supplies                     | \$308.80    |
| 12733265       | 1168          | PRODUCERS DAIRY PRODUCTS – Food Services-Food                  | \$18,524.05 |
| 12733266       | 7580          | PRUDENTIAL OVERALL SUPPLY – Food Services-Other Services       | \$361.79    |
| 12733267       | 4511          | DOUG ROSE – Reimburse-Travel/Conference, Mileage               | \$73.84     |
| 12733268       | 1801          | SMART & FINAL STORES (HFD KIT) – Food Services-Food            | \$115.70    |
| 12733269       | 1392          | SOUTHERN CALIFORNIA EDISON CO. – Utilities                     | \$13,991.31 |
| 12733270       | 1403          | STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits       | \$14,243.45 |
| 12733271       | 1444          | SYSCO FOODSERVICES OF MODESTO – Food Services-Food             | \$41,377.33 |
| 12733272       | 1561          | CRAIG VIDAL – Reimburse-Materials/Supplies                     | \$102.69    |

**Total Amount of All Warrants:**

**\$184,326.74**

**Credit Card Register For Payments**  
**Dated 12/15/2023**

| Document Number                                  | Vendor Number | Vendor Name                                      | Amount            |
|--|---------------|--|-------------------|
| 14037785   | 827           | LA TAPATIA TORTILLERIA INC. – Food Services-Food | \$990.00          |
| 14037786   | 1214          | REALLY GOOD STUFF – Materials/Supplies           | \$199.72          |
| <b>Total Amount of All Credit Card Payments:</b> |               |  | <b>\$1,189.72</b> |



**Warrant Register For Warrants  
Dated 12/20/2023**

| Warrant Number                       | Vendor Number | Vendor Name                                     | Amount             |
|--------------------------------------|---------------|---|--------------------|
| 12733642                             | 2             | A-Z BUS SALES INC – Materials/Supplies          | \$1,382.23         |
| 12733643                             | 8180          | AIRGAS INC. – Materials/Supplies                | \$29.99            |
| 12733644                             | 949           | AMERICAN INCORPORATED – Equipment               | \$63,371.85        |
| 12733645                             | 1690          | BATTERY SYSTEMS – Materials/Supplies            | \$746.66           |
| 12733646                             | 1750          | EMPIRE SUPPLY COMPANY INC. – Materials/Supplies | \$87.89            |
| 12733647                             | 838           | LAWRENCE TRACTOR COMPANY – Materials/Supplies   | \$218.64           |
| 12733648                             | 8100          | NAPA AUTO PARTS – Materials/Supplies            | \$700.09           |
| <b>Total Amount of All Warrants:</b> |               |   | <b>\$66,537.35</b> |

# Warrant Register For Warrants

## Dated 12/22/2023

| Warrant Number                       | Vendor Number | Vendor Name  | Amount             |
|--------------------------------------|---------------|--|--------------------|
| 12733810                             | 4566          | ALLIED STORAGE CONTAINERS – Other Services, Equipment    | \$6,123.98         |
| 12733811                             | 6431          | AMAZON.COM – Materials/Supplies                          | \$4,430.36         |
| 12733812                             | 91            | AUTOMATED OFFICE SYSTEMS – Materials/Supplies            | \$42,039.50        |
| 12733813                             | 5036          | CALIFORNIA KEYBOARDS – Materials/Supplies                | \$7,936.48         |
| 12733814                             | 6964          | CENTRAL VALLEY PRINT SOLUTIONS INC. – Materials/Supplies | \$441.83           |
| 12733815                             | 304           | NICK CHAMPI ENTERPRISES INC. – Services/Repair           | \$1,500.00         |
| 12733816                             | 4178          | COOK'S COMMUNICATION – Materials/Supplies                | \$673.11           |
| 12733817                             | 3200          | CROWN AWARDS – Materials/Supplies                        | \$628.48           |
| 12733818                             | 416           | DEMCO INC. – Materials/Supplies                          | \$702.25           |
| 12733819                             | 7528          | GLOBAL INDUSTRIAL – Materials/Supplies                   | \$1,974.63         |
| 12733820                             | 5216          | HANFORD ELEMENTARY SCHOOL DISTRICT – Insurance           | \$715.00           |
| 12733821                             | 647           | HANFORD JT. UNION HIGH SCHOOL – Other Services           | \$238.25           |
| 12733822                             | 5855          | HOBBY LOBBY – Materials/Supplies                         | \$1,382.38         |
| 12733823                             | 1327          | SCHOOL SPECIALTY LLC – Warehouse Inventory               | \$985.71           |
| 12733824                             | 3800          | SONITROL OF FRESNO – Other Services                      | \$7,823.88         |
| <b>Total Amount of All Warrants:</b> |               |  | <b>\$77,595.84</b> |

**Credit Card Register For Payments  
Dated 12/22/2023**

| Document Number                                  | Vendor Number | Vendor Name                                     | Amount            |
|--|---------------|---|-------------------|
| 14037844   | 176           | BSN SPORTS – Materials/Supplies                 | \$901.21          |
| 14037845   | 415           | DELRAY TIRE & RETREADING INC. – Services/Repair | \$300.95          |
| 14037846   | 5184          | DRISKELL'S APPLIANCE – Materials/Supplies       | \$286.33          |
| 14037847   | 509           | EWING IRRIGATION PRODUCTS – Materials/Supplies  | \$1,213.12        |
| 14037848   | 4092          | FITNESS FINDERS INC – Materials/Supplies        | \$470.70          |
| 14037849   | 7836          | FOLLETT CONTENT SOLUTIONS LLC – Books           | \$2,725.92        |
| 14037850   | 5364          | FORK LIFT SPECIALTIES INC – Materials/Supplies  | \$108.79          |
| 14037851   | 599           | GOPHER SPORT – Materials/Supplies               | \$466.97          |
| 14037852   | 1111          | J W PEPPER & SON INC – Books                    | \$600.59          |
| 14037853   | 5057          | JMP BUSINESS SYSTEMS INC – Materials/Supplies   | \$508.45          |
| 14037854   | 1350          | SIGN WORKS – Materials/Supplies                 | \$782.93          |
| <b>Total Amount of All Credit Card Payments:</b> |               |   | <b>\$8,365.96</b> |

**Warrant Register For Warrants  
Dated 12/27/2023**

| Warrant Number                       | Vendor Number | Vendor Name  | Amount             |
|--------------------------------------|---------------|--|--------------------|
| 12734134                             | 6253          | AT&T – Telephone Communications                          | \$144.67           |
| 12734135                             | 3258          | BANK OF AMERICA – Travel/Conference, Materials/Supplies  | \$20,333.87        |
| 12734136                             | 1393          | GAS COMPANY – Utilities                                  | \$3,855.06         |
| 12734137                             | 1392          | SOUTHERN CALIFORNIA EDISON CO. – Utilities               | \$32,781.60        |
| 12734138                             | 1403          | STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits | \$15,448.20        |
| 12734139                             | 1403          | STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits | \$10,947.95        |
| 12734140                             | 1558          | VERIZON WIRELESS – Telephone Communications              | \$1,559.36         |
| <b>Total Amount of All Warrants:</b> |               |  | <b>\$85,070.71</b> |

## Warrant Register For Warrants Dated 12/29/2023

| Warrant Number                       | Vendor Number | Vendor Name   | Amount             |
|--------------------------------------|---------------|---|--------------------|
| 12734452                             | 91            | AUTOMATED OFFICE SYSTEMS – Services/Repair              | \$5,599.46         |
| 12734453                             | 2313          | CALIFORNIA KINDERGARTEN ASSOCIATION – Travel/Conference | \$5,320.00         |
| 12734454                             | 4841          | STATE OF CALIFORNIA – Other Services                    | \$125.00           |
| 12734455                             | 6859          | CENTRAL COAST AQUARIUM – Lincoln Study Trip             | \$50.00            |
| 12734456                             | 4148          | CARRIE CORTINAS – Reimburse/Materials/Supplies          | \$40.14            |
| 12734457                             | 2290          | ROBERT A. GARCIA – Reimburse-Travel/Conference          | \$87.18            |
| 12734458                             | 8272          | KRISTINE GONZALES – Reimburse-Mileage                   | \$47.68            |
| 12734459                             | 2855          | MARISSA HENDERSON – Reimburse-Materials/Supplies        | \$200.00           |
| 12734460                             | 4532          | HENRY SCHEIN INC – Warehouse Inventory                  | \$946.70           |
| 12734461                             | 5513          | HARMINI HERNANDEZ – Advance-Travel/Conference           | \$277.00           |
| 12734462                             | 6436          | MATCO TOOLS – Materials/Supplies                        | \$1,275.20         |
| 12734463                             | 5620          | ANGELA PROTZMAN – Reimburse-Materials/Supplies          | \$107.42           |
| 12734464                             | 2993          | TIM REVIOUS – Reimburse-Travel/Conference               | \$30.00            |
| 12734465                             | 6826          | SITELOGIQ – Other Services                              | \$5,099.53         |
| 12734466                             | 6921          | GREG STRICKLAND – Reimburse-Travel/Conference           | \$120.26           |
| 12734467                             | 8319          | MILAGROS VALDENEGRO – Reimburse-Other Services          | \$39.00            |
| <b>Total Amount of All Warrants:</b> |               |   | <b>\$19,364.57</b> |

**Credit Card Register For Payments  
Dated 12/29/2023**

| Document Number                                  | Vendor Number | Vendor Name                | Amount             |
|--|---------------|----------------------------|--------------------|
| 14037896   | 5490          | CABE 2018 – Other Services | \$24,000.00        |
| <b>Total Amount of All Credit Card Payments:</b> |               |                            | <b>\$24,000.00</b> |

# Warrant Register For Warrants

## Dated 01/05/2024

| Warrant Number | Vendor Number | Vendor Name                                       | Amount      |
|----------------|---------------|---|-------------|
| 12734582       | 6253          | AT&T – TELEPHONE COMMUNICATIONS                   | \$59.01     |
| 12734583       | 3505          | CRYSTAL G. AVILA – TRAVEL/CONFERENCE              | \$182.00    |
| 12734584       | 405           | DASSEL'S PETROLEUM INC. – MATERIALS/SUPPLIES      | \$3,808.96  |
| 12734585       | 405           | DASSEL'S PETROLEUM INC. – MATERIALS/SUPPLIES      | \$4,397.33  |
| 12734586       | 1393          | GAS COMPANY - UTILITIES                           | \$5,485.58  |
| 12734587       | 5323          | NATIVIDAD GEORGE – TRAVEL/CONFERENCE              | \$182.00    |
| 12734588       | 6397          | KATIE HEUGLY – TRAVEL/CONFERENCE                  | \$182.00    |
| 12734589       | 8313          | SIERRAH HEUGLY – TRAVEL/CONFERENCE                | \$182.00    |
| 12734590       | 8312          | ALYSSA HOPE – TRAVEL/CONFERENCE                   | \$182.00    |
| 12734591       | 7881          | INNOVED – OTHER SERVICES                          | \$4,107.50  |
| 12734592       | 8239          | AMY LESLIE – TRAVEL/CONFERENCE                    | \$182.00    |
| 12734593       | 7248          | MEGAN LETSON – TRAVEL/CONFERENCE                  | \$182.00    |
| 12734594       | 7260          | LOWE'S PRO SERVICES – MATERIALS/SUPPLIES          | \$2,860.85  |
| 12734595       | 912           | MANGINI ASSOCIATES INC. – MON TK/K PROJECT        | \$58,532.90 |
| 12734596       | 8145          | MAYRA NARANJO – TRAVEL/CONFERENCE                 | \$182.00    |
| 12734597       | 1116          | TRINIDAD PEREZ – TRAVEL/CONFERENCE                | \$182.00    |
| 12734598       | 8242          | BRITTNI ROBERTS – TRAVEL/CONFERENCE               | \$182.00    |
| 12734599       | 5287          | TRACY RYAN – TRAVEL/CONFERENCE                    | \$182.00    |
| 12734600       | 6574          | MARIBEL SANTIAGO – TRAVEL/CONFERENCE              | \$182.00    |
| 12734601       | 7871          | KATHERINE SIPPEL – TRAVEL/CONFERENCE              | \$182.00    |
| 12734602       | 3800          | SONITROL OF FRESNO – SERVICES/REPAIRS             | \$1,121.13  |
| 12734603       | 1392          | SOUTHERN CALIFORNIA EDISON CO. – UTILITIES        | \$31,769.89 |
| 12734604       | 4381          | STAPLES - BUSINESS ADVANTAGE – MATERIALS/SUPPLIES | \$74.52     |
| 12734605       | 6933          | CHRISTINE STOKES – TRAVEL/CONFERENCE              | \$182.00    |

**Total Amount of All Warrants:**

**\$114,765.67**

**Credit Card Register For Payments**  
**Dated 01/05/2024**

| Document Number                                  | Vendor Number | Vendor Name                                    | Amount            |
|--|---------------|--|-------------------|
| 14037909   | 7679          | LEARNING WITHOUT TEARS – MATERIALS/SUPPLIES    | \$969.73          |
| 14037910   | 1071          | ORIENTAL TRADING CO. INC. – MATERIALS/SUPPLIES | \$532.65          |
| <b>Total Amount of All Credit Card Payments:</b> |               |  | <b>\$1,502.38</b> |



**Credit Card Register For Payments**  
**Dated 01/12/2024**

| Document Number                                  | Vendor Number | Vendor Name  | Amount            |
|--|---------------|--|-------------------|
| 14037942   | 599           | GOPHER SPORT – Materials/Supplies                            | \$1,503.38        |
| 14037943   | 3336          | HOBART CORPORATION – Food Services-Services/Repair           | \$498.49          |
| 14037944   | 5715          | J&E RESTAURANT SUPPLY INC – Food Services-Materials/Supplies | \$314.65          |
| 14037945   | 827           | LA TAPATIA TORTILLERIA INC. – Food Services-Food             | \$990.00          |
| 14037946   | 1466          | TERMINIX INTERNATIONAL – Food Services-Other Services        | \$40.00           |
| <b>Total Amount of All Credit Card Payments:</b> |               |  | <b>\$3,346.52</b> |

# Warrant Register For Warrants

## Dated 01/12/2024

| Warrant Number | Vendor Number | Vendor Name  | Amount      |
|----------------|---------------|--|-------------|
| 12735037       | 6431          | AMAZON.COM – Materials/Supplies                                | \$3,383.34  |
| 12735038       | 949           | AMERICAN INCORPORATED – Services/Repair                        | \$349.00    |
| 12735039       | 7062          | YADIRA ARCIGA CASTREJON – Reimburse-Materials/Supplies         | \$48.16     |
| 12735040       | 7399          | BIMBO BAKERIES USA – Food Services-Food                        | \$581.55    |
| 12735041       | 6859          | CENTRAL COAST AQUARIUM – Simas Study Trip                      | \$1,770.00  |
| 12735042       | 6957          | SARA CRISP – Reimburse-Materials/Supplies                      | \$195.55    |
| 12735043       | 3973          | DANIELLE DARPLI – Reimburse-Mileage                            | \$82.79     |
| 12735044       | 405           | DASSEL'S PETROLEUM INC. – Food Services-Materials/Supplies     | \$64.73     |
| 12735045       | 6006          | JACQUELYN DOYEL – Reimburse-Materials/Supplies                 | \$80.85     |
| 12735046       | 6274          | ANTHONY ECK – Reimburse-Other Services                         | \$120.00    |
| 12735047       | 2461          | GAMETIME – Land Improvements                                   | \$81,474.05 |
| 12735048       | 2687          | JONI R. GARNER – Reimburse-Materials/Supplies                  | \$178.48    |
| 12735049       | 4225          | KAYE GARRISON – Reimburse-Materials/Supplies                   | \$106.52    |
| 12735050       | 591           | GOLD STAR FOODS – Food Services-Food                           | \$6,134.06  |
| 12735051       | 3512          | BETHANY HANKE – Reimburse-Materials/Supplies                   | \$200.00    |
| 12735052       | 7740          | JOSE IBANEZ – Reissue Reimburse-Materials/Supplies             | \$16.08     |
| 12735053       | 8257          | IMPERIAL BAG & PAPER CO LLC – Food Services-Materials/Supplies | \$6,570.92  |
| 12735054       | 8087          | NOREMY KILGORE – Reissue Payroll                               | \$74.52     |
| 12735055       | 8082          | KING KHAN DRILLING & CONSTRUCTION INC – Land Improvement       | \$20,936.00 |
| 12735056       | 808           | KINGS WASTE & RECYCLING – Utilities                            | \$1,155.05  |
| 12735057       | 893           | GARRETT D. LUTES – Reissue Payroll Refund                      | \$2.62      |
| 12735058       | 8321          | MIRANDAH MACIEL – Reimburse-Other Services                     | \$39.00     |
| 12735059       | 6617          | LESLIE MARAIN – Advance-Travel/Conference, Mileage             | \$366.03    |
| 12735060       | 8098          | THERESE MARQUEZ – Reissue Reimburse-Other Services             | \$25.00     |
| 12735061       | 7876          | CASSONDRA MIMS – Reimburse-Materials/Supplies                  | \$200.00    |
| 12735062       | 2909          | MARCELA NICOLE NASH – Reimburse-Mileage                        | \$76.70     |
| 12735063       | 8076          | P.A.T.Y. STUDIO – Other Services                               | \$2,100.00  |
| 12735064       | 8202          | PAVLETICH ELECTRIC AND – Services/Repair                       | \$47,820.00 |
| 12735065       | 1168          | PRODUCERS DAIRY PRODUCTS – Food Services-Food                  | \$8,890.06  |
| 12735066       | 7580          | PRUDENTIAL OVERALL SUPPLY – Food Services-Other Services       | \$135.91    |
| 12735067       | 7746          | DANA RAULINO – Reimburse-Other Services                        | \$90.00     |
| 12735068       | 1303          | SAVE MART SUPERMARKETS – Food Services-Food                    | \$274.94    |
| 12735069       | 7979          | SENSORY ROCK LLC – Study Trips                                 | \$2,000.00  |
| 12735070       | 1801          | SMART & FINAL STORES (HFD KIT) – Food Services-Food            | \$148.17    |
| 12735071       | 1404          | STANISLAUS FOUNDATION – ADMIN – Health/Welfare Benefits        | \$2,964.48  |
| 12735072       | 5622          | JOANNA STONE – Reimburse-Mileage                               | \$281.19    |
| 12735073       | 8119          | CORP. SUPERIOR SERVICE – Food Services-Services/Repair         | \$467.68    |
| 12735074       | 1444          | SYSCO FOODSERVICES OF MODESTO – Food Services-Food             | \$14,344.65 |
| 12735075       | 5752          | TEACHER CREATED RESOURCES – Reissue Materials/Supplies         | \$52.07     |
| 12735076       | 1554          | SONIA VELO – Reimburse-Mileage                                 | \$122.88    |

**Total Amount of All Warrants:**

**\$203,923.03**

Hanford Elementary School District  
*Minutes of the Annual Organizational Board Meeting*  
*December 13, 2023*

Minutes of the Annual Organizational Board Meeting of the Hanford Elementary School District Board of Trustees on December 13, 2023 at the District Office Board Room, 714 N. White Street, Hanford, CA.

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

**HESD Managers Present** Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, Cristy Goins, David Endo, Javier Espindola, Ramiro Flores, Amy Fochetti, Matthew Gamble, Lucy Gomez, Lindsay Hastings, Robert Heugly, Rick Johnston, Jennifer Levinson, 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
- Conference with Legal Counsel-Existing Litigation

**Open Session** Trustees returned to open session at 6:00 p.m.

**Case #24-08; 24-09; 24-10; 24-11; 24-12** Trustee Hernandez moved to accept the Findings of Facts and expel Case #24-08, #24-09, #24-10, #24-11 and #24-12 for the remainder of the 2023-2024 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on December 11, 2023. Trustee Hernandez further moved that the expulsion order be immediately suspended, and students may return to regular school in probationary status on a Behavior Conditions plan through June 7, 2024. Trustee Garcia seconded; motion carried 5-0:

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

**Conference with Legal Counsel** No action was taken by the Board.

President Revious stated he was thankful for having the privilege to serve as the President to this Board. It's a good Board that gets along well.

### **ANNUAL BOARD ORGANIZATION**

Secretary of the Board, Superintendent Gabler, conducted the election of officers for 2024.

**Strickland  
elected  
President for  
2024**

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

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

Trustees then casted their votes by roll call for Trustee Strickland as 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 2024 President of HESD Board of Trustees.

**Garcia elected  
Vice-President  
for 2024**

Trustee Strickland nominated Trustee Garcia for Vice-President of the HESD Board of Trustees. There were no other nominations. Trustee Revious 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 Garcia as Vice-President of the Board of Trustees:

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

By unanimous vote, Trustee Garcia was elected to serve as 2024 Vice-President of HESD Board of Trustees.

**Hernandez  
elected Clerk for  
2024**

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

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

Trustees then 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 2024 Clerk for the HESD Board of Trustees.

**Committee  
Appointments**

President Strickland appointed Trustees to serve on the following committees for 2024 as follows:

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

Trustee Strickland motioned to adopt the appointed Trustees. Trustee Hernandez 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 2024. Trustee Stricklad seconded; motion carried 5-0:

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

**WINTER RECEPTION**

Trustees adjourned for the Winter Reception from 6:08 - 6:23 p.m.

**PRESENTATIONS, REPORTS AND COMMUNICATIONS**

**Public  
Comments**

None

**Board and Staff  
Comments**

President Strickland stated Monroe and Simas Elementary did a good job with their book fair sales. His wife was able to volunteer, and parents and teachers shared with her how much their students loved it and how it increases their interest in reading. President Strickland thanked them for what they do.

**Requests to  
Address the  
Board**

None

**Dates to Remember**

President Strickland reviewed dates to remember: Elementary Basketball Games – December 15<sup>th</sup>; Winter Break - December 18<sup>th</sup> to January 5<sup>th</sup>; Holiday-Christmas – December 22<sup>nd</sup> and 25<sup>th</sup>; Holiday-New Years – December 29<sup>th</sup> and 1<sup>st</sup>

**CONSENT ITEMS**

Trustee Revious made a motion to take consent items “a” through “g” together. Trustee Garcia seconded; motion carried 5-0:

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

Trustee Revious then made a motion to approve consent items “a” through “g”. Trustee Garcia 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 3, 2023; November 13, 2023; November 15, 2023; November 17, 2023; November 22, 2023; November 27, 2023; November 29, 2023 and December 1, 2023.
- b) Minutes of Regular Board Meeting held on November 8, 2023.
- c) Interdistrict transfers as recommended.
- d) Donation of 125 gifts from Operation Christmas Blessing for HESD students.
- e) Donation of 135 gifts from CHP for Monroe students.
- f) Donation of \$1,697.00 from Monroe PTC.
- g) Donation of 16 gifts from Hanford Social Club.

**INFORMATION ITEMS**

**HES Enrollment & Demographics Report**

Joy Gabler, Superintendent, presented Ken Reynolds from School Works that joined us via Zoom to present a report on the recommended attendance boundary adjustments. Ken presented a PowerPoint presentation on the Demographics and Boundary Study. He stated they use a computer system that analyses data while showing a map with only HESD student enrollment. The Kindergarten Projections based on births chart was reviewed. The number of births has dropped but has stabilized over that past 9 years which is good for the community. The Transitional Kinder program has expanded and will continue to expand to where all four-year-olds will be eligible to attend. The enrollment projection for TK enrollment for 2025 is around 379. The cohort changes since kindergarten was reviewed showing that overall the enrollment for each grade is stable over time. The new housing development show an average of 179 new housing units per year for the next 6 years. This prediction that can change. The 10-year enrollment history and 6-year enrollment projections was reviewed showing an average growth of 53 students per

year. The capacity and projected enrollment for Martin Luther King Elementary chart and the school facility utilization was reviewed. It is projected that MLK will exceed its capacity in 3 years. The 2023 demographics study shows that in 6 years MLK is projected to reach nearly 800 students while Lee Richmond Elementary and Lincoln Elementary around 425 students. Adjustments of boundaries will need to be made to prevent overcrowding. The boundary adjustment focuses on managing MLK from being overcrowded. Ken believes the best option is adjusting some boundaries from MLK Elementary to Roosevelt Elementary and Lincoln Elementary and some of Roosevelt Elementary's boundaries to Lee Richmond Elementary. Maps showing changes were showed on the PowerPoint. About 50 students from MLK would go to Lincoln, about 50-60 from MLK going to Roosevelt and about 50 from Roosevelt going to Lee Richmond. If the adjustment happens in 2024-2025 school year, the current 3<sup>rd</sup> to 5<sup>th</sup> graders will get to stay for next year. TK to 2<sup>nd</sup> grade would get impacted. In summary, the boundary adjustments will impact current TK-2 grade students, MLK enrollment will be kept below 700 to reduce the 100 student enrollment projections for the next 6 years, and Roosevelt, Lincoln and Lee Richmond are better utilized.

Vice-President Garcia asked if bus transportation will be provided for student being affected. Superintendent Gabler answered that our bus routes will be adjusted. President Strickland asked if this is doable. Ken answered absolutely doable. Superintendent Gabler stated the recommendations brought by Ken keeps MLK at its capacity and range. Monroe has historically always been the largest school, over time Monroe corrects itself as well as Lee Richmond. If we don't change boundaries MLK will be at 742. Vice-President Garcia asked if this would come for approval. Superintendent Gabler stated if the Board decided to move forward it will be brought back for approval at the January meeting.

**Monthly  
Financial Report  
7/1/23 -  
10/30/23**

- a) David Endo, Chief Business Official, presented for information the monthly financial reports for the period of 07/01/2023-10/30/2023. He stated everything is going according to plan.

**Budget Calendar**

- b) David Endo, Chief Business Official, presented for information the Budget Calendar for the 2024-2025 Budget. He mentioned there are a few changes coming in the future with the release of the State Budget in January.

**Federal  
Equipment  
Inventory**

- c) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information the Federal Equipment Inventory that has been completed by the Fiscal department.

**BP 0420.41**

- d) Joy Gabler, Superintendent, presented for information the revised Board Policy & Exhibit:
- 0420.41 – Charter School Oversight

**BP 1113**

- e) Joy Gabler, Superintendent, presented for the information revised Board Policy & new Exhibit:
- 1113 – District and School Websites

- BP 5145.6** f) Joy Gabler, Superintendent, presented for information the revised Board Policy & Exhibit:
- 5145.6 – Parent/Guardian Notifications
- BP/E 9322** g) Joy Gabler, Superintendent, presented for information the revised Board Policy & Exhibit:
- 9322 – Agenda/Meeting Materials
- BP 4151/4251/4351** h) Joy Gabler, Superintendent, presented for information the revised Board Policy:
- 4151/4251/4351 – Employee Compensation
- AR 4161.1/4261.1/4361.1** i) Joy Gabler, Superintendent, presented for information the revised Administrative Regulation:
- 4161.1/4261.1/4361.1 – Personal Illness/Injury Leave
- AR 4361.25** j) Joy Gabler, Superintendent, presented for information the deleted Administrative Regulation:
- 4361.25 – Family Illness Leave

#### **BOARD POLICIES AND ADMINISTRATION**

- HESD Arts, Music, Discretionary Block Grant Expenditure Plan** a) Trustee Garcia made a motion to approve the updated HESD Arts, Music, Discretionary Block Grant Expenditure Plan. Trustee Revious seconded; motion carried 5-0:
- Garcia – Yes
  - Garner – Yes
  - Hernandez – Yes
  - Revious – Yes
  - Strickland – Yes
- 2023-24 Prop 28 School Plans** b) Trustee Revious made a motion to approve the 2023-2024 Prop 28 School Plans (Arts & Music). Trustee Garcia seconded; motion carried 5-0:
- Garcia – Yes
  - Garner – Yes
  - Hernandez – Yes
  - Revious – Yes
  - Strickland – Yes
- Out-of-State Travel** c) Trustee Garcia made a motion to approve the Out-of-State travel for Edupoint Synergy SIS Admin Training. Trustee Revious seconded; motion carried 5-0:
- Garcia – Yes
  - Garner – Yes
  - Hernandez – Yes
  - Revious – Yes
  - Strickland – Yes
- Lane Engineers** d) Trustee Garner made a motion to ratify agreement with Lane Engineers for land surveying for new TK/Kinder wing at Monroe. Trustee Garcia seconded; motion carried 5-0:



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

**RMA Geoscience** e) Trustee Garcia made a motion to ratify agreement with RMA Geoscience for geotechnical investigation and geohazards study for the new TK/Kinder wing at Monroe. Trustee Revious seconded; motion carried 5-0:

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

**Bid – WW Admin Building** f) Trustee Garcia made a motion to approve going to bid for construction of Administration Building at Woodrow Wilson Jr High. Trustee Garner seconded; motion carried 5-0:

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

**WW – HVAC Project** g) Trustee Garcia made a motion to ratify change order 1 for the Wilson Classroom HVAC Project. Trustee Revious seconded; motion carried 5-0:

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

**Forensic Analytical Consulting Service** h) Trustee Garcia made a motion to approve an agreement with Forensic Analytical Consulting Service for new Woodrow Wilson Administration Building. Trustee Revious seconded; motion carried 5-0:

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

**Surplus Property** i) Trustee Garcia made a motion to approve the declaration of surplus property. 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 "d" together.  
Trustee Revious seconded; the motion carried 5-0:

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

Trustee Garcia then made a motion to approve Personnel items "a" through "d".  
Trustee Revious 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

- Jessica Brooke, Food Service Worker I – 3.0 hrs., King, effective 11/27/23
- Cristina Castorena, Yard Supervisor – 1.5 hr., Roosevelt, effective 10/30/23
- Kadence Latham, READY Program Tutor – 4.5 hrs., Lincoln, effective 11/27/23
- LeAnna Mattos, Yard Supervisor – 3.0 hrs., Wilson, effective 10/30/23
- Amber McRoberts, Yard Supervisor – 1.75 hrs., Monroe, effective 10/30/23
- Aracelia Mendez, Yard Supervisor – 3.25 hrs., Simas, effective 10/30/23
- Maya Mendez, READY Program Tutor – 4.5 hrs., Washington, effective 11/13/23
- Izumi Nakazawa, Food Service Worker II – 2.5 hrs., Kennedy, effective 11/28/23
- Cristina Nuno, Yard Supervisor – 3.5 hrs., King, effective 10/30/23
- Francisca Perez, Yard Supervisor – 1.5 hrs., King, effective 10/30/23
- Grace Servadio, READY Program Tutor – 4.5 hrs., Richmond, effective 11/27/23
- Erica Tijero, Yard Supervisor – 2.5 hrs., King, effective 10/30/23
- Jewel Zamora, Yard Supervisor – 2.5 hrs., Richmond, effective 11/27/23

#### Certificated

- Virginia Tamez, Temporary SDC Teacher, Roosevelt, effective 12/4/23

#### Classified Temps/Sub

- Desiree Alfaro, Substitute READY Program Tutor, effective 11/2/23
- Juan Botello, Athletic Coach, effective 11/3/23
- Albert Chavez, Substitute Custodian I, effective 11/14/23
- Vanessa Corona, Substitute Yard Supervisor, effective 11/27/23
- Jadon Guillen, Athletic Coach, effective 11/15/23
- Cruz Lopez Dias, Substitute Bilingual Clerk Typist I and Yard Supervisor, effective 11/15/23
- Israel Luna, Substitute Yard Supervisor, effective 12/1/23
- Isabelle Madera, Athletic Coach, effective 11/3/23

- Leticia Martinez, Substitute Clerk Typist I and Yard Supervisor, effective 11/27/23
- Roberto Martinez Mosqueda, Substitute Custodian I, effective 11/29/23
- Mayra Prieto Verduzco, Substitute Yard Supervisor, effective 11/14/23
- Elizabeth Stengel, Substitute Yard Supervisor, effective 11/27/23
- Kayla Trujillo, Athletic Coach, effective 11/16/23
- Maria Villaseñor, Substitute READY Program Tutor, effective 12/4/23
- Gina Wibeto, Substitute Food Service Worker I, Food Service Worker II, and Substitute Food Service Utility Worker, effective 11/27/23
- Shawna Zsido, Substitute Custodian I and Yard Supervisor, effective 11/3/23

#### Promotions

- Nancy Gonzales, from Account Technician III, 8.0 hrs., Fiscal Services, to Account Technician IV, 8.0 hrs., Fiscal Services, effective 11/27/23

#### More Hours/Days

- Rosarita Alvarez, from Yard Supervisor – 2.0 hrs., King, to Yard Supervisor – 2.5 hrs., King, effective 10/30/23
- Aracelia Mendez, from Yard Supervisor – 3.25 hrs., Simas, to Yard Supervisor – 3.5 hrs., Simas, effective 11/27/23

#### Short Term Classified

- Guadalupe Gonzalez, Short-Term Yard Supervisor – 1.0 hr., Jefferson, effective 10/30/23-12/15/23
- Adilene Ochoa, Short-Term Yard Supervisor – 3.5 hrs., Lincoln, effective 10/30/23-12/15/23

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

- Mariah Benitez, Girls 4-6th Basketball, Hamilton, effective 11/6/23-2/3/24
- Juan Botello, Boys 4-6th Basketball, Roosevelt, effective 11/13/23-2/3/24
- Luis Botello, Boys 7th Basketball, Kennedy, effective 11/6/23-2/14/24
- Jesus Cantu, Boys 7-8th Wrestling, Wilson, effective 11/6/23-2/14/24
- Jadon Guillen, Boys 4-6th Basketball, Monroe, effective 11/27/23-2/3/24
- James Joyce, Boys 4-6th Basketball, Richmond, effective 11/1/23-2/3/24
- Ada Lopez, 7th Boys Soccer, Kennedy, effective 11/15/23-2/14/24
- Isabelle Madera, Girls 4-6th Basketball, Washington, effective 11/13/23-2/3/24
- Michael Mendoza, Girls 4-6th Basketball, Roosevelt, effective 11/13/23-2/3/24
- Michael Quiñones, Boys 4-6th Basketball, Washington, effective 11/13/23-2/3/24
- Raymond Ruiz, Girls 7-8th Wrestling, Kennedy, effective 11/6/23-2/14/24
- Kelvin Shepherd, Boys 8th Basketball, Wilson, effective 11/6/23-2/14/24
- Kayla Trujillo, Girls 8th Soccer, Kennedy, effective 11/16/23-2/14/24

#### ***Item "b" – Resignations***

#### Classified

- Arlet Alatorre, Special Circumstances Aide – 5.75 hrs., Richmond, effective 12/15/23
- Amy Cole, Special Education Aide – 5.0 hrs., Jefferson, effective 11/10/23
- Melissa Luna, Substitute Yard Supervisor, effective 6/2/23

**Item "c" –  
Volunteers**

| <u>Name</u>                     | <u>School</u> |
|---------------------------------|---------------|
| Juan Hernandez-Cruz             | Jefferson     |
| Sherman Royal (HESD Employee)   | Jefferson     |
| Karla Russell                   | Jefferson     |
| Sarina Sayama                   | Jefferson     |
| Vicki Torrez                    | Jefferson     |
| Tara Warmerdam                  | Jefferson     |
| Valerie Ceja                    | King          |
| Name                            | School        |
| Kristina Mincher                | King          |
| Cayetana Moz-Diaz               | King          |
| Luz Najar                       | King          |
| Ashley Ramirez                  | King          |
| Mayra Almeida                   | Lincoln       |
| Courtney Abbott                 | Monroe        |
| Joshua Johnson                  | Monroe        |
| Barbara Longoria                | Monroe        |
| Joseph Lopez                    | Monroe        |
| Delaney Garivay                 | Richmond      |
| Denis Rubio                     | Roosevelt     |
| Amy Cifuentez                   | Simas         |
| Leslie Griffith (HESD Employee) | Simas         |
| Brianna McIntyre                | Simas         |
| Liza Robertson                  | Simas         |
| Mariah Lopez                    | Washington    |

- Item "d" – MOU** Memorandum of Understanding between Central State University's College of Education and Hanford Elementary School District
- Authorize agreement to enter into a Memorandum of Understanding between Hanford Elementary School District and Central State University's College of Education regarding the placement of student teachers for 2023-24 school year.

## **FINANCIAL**

**1<sup>st</sup> Interim  
Report**

David Endo, Chief Business Official, presented a PowerPoint presentation on the 2023-2024 1<sup>st</sup> Interim Report. He reviewed the 2023-24 budget reporting timeline. Local Control Funding Formula has two major components: funding on ADA and funding on ADA for free and reduced students, foster student, and English learner students. David reviewed charts showing our enrollment numbers and 2022-2023 versus 2023-2024 enrollment. It shows a drop for Monroe, Lee Richmond, Roosevelt and JFK Jr High. We are currently getting funded on more than we are projecting. The 10-year enrollment history and 6-year enrollment projections was reviewed. The general fund budget comparison doesn't have a lot of changes. The biggest change is our interest rate has more than doubled. David also reviewed the other HESD district funds and the multi-year projections assumptions. He stated we can look forward to, enrollment has gone up by 42, daily attendance is getting better, 3-year average ADA is operable, TK enrollment expanding by two months, step/column is going up, and over twelve million in one-time grant revenues for

2023-24 are going away. We want to keep in mind that KCOE is proposing additional Special Education staffing costing HESD \$609 thousand for 2024-25, the State Franchise Tax Board has collected \$18.1 billion of the \$44.8 billion for the month of October and COLA is closer to 1% for 2024-2025. There should be more information on the 2<sup>nd</sup> interim report after the Governor's budget has been released.

- a) Trustee Garcia made a motion to approve the 1<sup>st</sup> Interim Report. Trustee Garner seconded; motion carried 5-0:

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

**Resolution #12-24** b) Trustee Revious made a motion to approve Resolution #12-24: 2023-2024 Budget Revisions – 1<sup>st</sup> Interim. Trustee Garcia seconded; motion carried 5-0:

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

- c) Trustee Garcia made a motion to approve the District to issue a request for qualification (rfq) to select the District's Architects. Trustee Revious seconded; motion carried 5-0:

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

- d) Trustee Garcia made a motion to approve the District to issue a request for proposals (rfp) for Executive Chef Services. Trustee Revious seconded; motion carried 5-0:

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

**San Joaquin Valley Purchasing Co-op**

- e) Trustee Garcia made a motion to approve the renewal of membership with San Joaquin Valley Purchasing Co-op. Trustee Revious seconded; motion carried 5-0:

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

**Super Co-op  
Joint Powers  
Authority**

- f) Trustee Revious made a motion to approve renewal of services and memorandum of understanding with Super Co-op Joint Powers Authority. Trustee Garcia seconded; motion carried 5-0:  
Garcia – Yes  
Garner – Yes  
Hernandez – Yes  
Revious – Yes  
Strickland – Yes

**Certification of  
Signatures**

- g) Trustee Garcia made a motion to approve the Certification of Signatures. 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 7:30 p.m.

Respectfully submitted,

Joy C. Gabler,  
Secretary to the Board of Trustees

Approved:

\_\_\_\_\_  
Greg Strickland, President

\_\_\_\_\_  
Lupe Hernandez, Clerk

| No    | A/D | Sch Req'd | Home Sch | Date      |
|-------|-----|-----------|----------|-----------|
| I-273 | A   | Simas     | Lemoore  | 1/12/2024 |
| I-274 | A   | Wilson    | Lemoore  | 1/12/2024 |
| I-275 | A   | Monroe    | Pioneer  | 1/12/2024 |
| I-276 | A   | Jefferson | Armona   | 1/12/2024 |
| I-277 | A   | Jefferson | Armona   | 1/12/2024 |
| I-278 | A   | Jefferson | Armona   | 1/12/2024 |
| I-279 | A   | Jefferson | Pioneer  | 1/12/2024 |

| No    | A/D | Sch Req'd | Home Sch | Date      |
|-------|-----|-----------|----------|-----------|
| O-201 | A   | Kerman    | Wilson   | 1/12/2024 |
| O-202 | A   | Lemoore   | Kennedy  | 1/12/2024 |

## HANFORD ELEMENTARY SCHOOL DISTRICT

**Agenda Request Form**

**TO:** Joy Gabler  
**FROM:** Amy Fochetti  
**DATE:** 01/12/2024  
**FOR:** (X) Board Meeting  
( ) Superintendent's Cabinet  
**FOR:** ( ) Information  
(X) Action

Date you wish to have your item considered: January 24, 2024

**ITEM:** Consider approval of donation to General Fund from:  
• Simas PTC in the amount of \$274.56 for Student Jog-A-Thon

**PURPOSE:** General Fund

**FISCAL IMPACT:** \$274.56

**RECOMMENDATION:** Approve donation.



## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: January 16, 2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☒ Information  
☐ Action

Date you wish to have your item considered: January 24, 2024

**ITEM:** Quarterly report (10/01/23 - 12/31/23) 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 2023-2024 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      1<sup>st</sup> Quarter (7/1-9/30)  
☒ January      2<sup>nd</sup> Quarter (10/1-12/31)  
☐ April      3<sup>rd</sup> Quarter (1/1-3/31)  
☐ July      4<sup>th</sup> Quarter (4/1-6/30)

Quarterly Report Submission Year: 2023-2024

Date for information to be reported publicly at governing board meeting: January 24, 2024

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](mailto:info.foundationalservices@kingscoe.org)

**HANFORD ELEMENTARY SCHOOL DISTRICT****AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Robert Heugly

DATE: February 12, 2024

For: ☒ Board Meeting  
☐ Superintendent's Cabinet

For: ☒ Information  
☐ Action

Date you wish to have your item considered: January 24, 2024

**ITEM:** Receive for information a report from the District Parent Advisory Committee for the meeting held on December 12, 2023 (For PAC Meeting #1)

**PURPOSE:** The PAC advises the board on the educational programs and services included in the Local Control Accountability Plan.

**FISCAL IMPACT:** PAC is a requirement of the Local Control Funding Formula.

# Hanford Elementary School District

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Hanford Elementary School District (HESD)  
Parent Advisory Committee  
Report to the Board

Date of Meeting: December 12, 2023

Starting Time: 9:00 a.m.

Location: Board Room

*Purpose of the Meeting: To consult, review, and comment on the Hanford Elementary Local Control Accountability Plan.*

---

The Parent Advisor Committee received information on the following topics:

- BP6020: Parent Involvement
  - The Local Control Accountability Plan
    - Introduction to the Local Control Accountability Plan
    - Introduction to the California School Dashboard including State and Local Indicators
      - Sufficiency of Instructional Materials
      - Facilities meeting the “Good Repair” standard
    - Teacher Credentialing/Misassignments
    - Teacher Experience
- 

The Parent Advisory Committee Made the Following Recommendations:

1. The PAC recommends that the board approve BP6020 Parent Involvement
  2. The PAC recommends that the district continue to ensure that all students have the required instructional materials.
- 

The Superintendent Responds:

1. The Superintendent supports the recommendation that the board approve BP6020 Parent Involvement.
2. The Superintendent supports the recommendation that the district continues to ensure that all students have the required instructional materials.

**HANFORD ELEMENTARY SCHOOL DISTRICT****AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Lucy Gomez

DATE: January 12, 2024

For: ☒ Board Meeting  
☐ Superintendent's Cabinet

For: ☒ Information  
☐ Action

Date you wish to have your item considered: January 24, 2024

**ITEM:** Receive for information a report from the District English Learner Advisory Committee for the meeting held on December 14, 2023 (For DELAC Meeting #1)

**PURPOSE:** The DELAC advises the board on the educational programs and services for English Learners including services that are part of the Local Control Accountability Plan.

**FISCAL IMPACT:** DELAC is a requirement of the Local Control Funding Formula and several Federally funded programs.

# Hanford Elementary School District

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## Hanford Elementary School District (HESD) District English Learner Advisory Committee Report to the Board

Date of Meeting: December 14, 2023  
Starting Time: 9:00a.m. to 10:30a.m.  
Location: Board Room

Purpose of the Meeting: To advise the board on:

- Development of an LEA master plan, including policies, per the State Board of Education (SBE) EL Roadmap Policy, guiding consistent implementation of EL educational programs and services that takes into consideration the SPSAs.
  - Conducting of an LEA-wide needs assessment on a school-by-school basis.
  - Establishment of LEA program, goals, and objectives for programs and services for English Learners per the SBE-adopted English Learner Roadmap Policy.
  - Development of a plan to ensure compliance with any applicable teacher and instructional aide requirements.
  - Review and comment on the LEA's reclassification procedures.
  - Review and comment on the written notifications required to be sent to parents and guardians. (5 CCR Section 11308)
- 

The DELAC received information on the following topics:

- The HESD Parent Involvement Policy (BP/AR 6020)
  - Local Control Accountability Plan and the California English Learner Roadmap Policy
  - The district's programs and services for English learners
  - Mandatory Annual Parent Notifications
  - Teacher Credentialing and Instructional Aide requirements
  - District's English learner Reclassification Procedures
- 

The DELAC made the following recommendations:

- Approve the HESD Parent Involvement Policy BP/AR 6020.
- Continue to provide teacher training and support site administration to ensure students receive both designated and integrated ELD instruction.
- Continue to provide parents with engagement opportunities such as Kinder Counts/Kinder Cuenta, and First and Forward/Primero y Adelante parent academies.
- Continue to monitor the progress of English learners and provide interventions that support English learners to be reclassified to Fluent English Proficient within six years of enrollment.
- Continue to provide leadership support to school site teams to monitor progress and applicable reclassification criteria of English learners with an Individual Education Plan.

The Superintendent Responds:

- The Superintendent supports the recommendation that the board approve BP/AR 6020 Parent Involvement.
- The Superintendent supports the recommendations to continue to provide teacher training and support site administration to ensure students receive both designated and integrated ELD instruction.
- The Superintendent supports the recommendation to continue to provide parents with engagement opportunities such as Kinder Counts/Kinder Cuenta, and First and Forward/Primero y Adelante parent academies.

- The Superintendent supports the recommendation to continue to monitor the progress of English learners and provide interventions that support English learners to be reclassified to Fluent English Proficient within six years of enrollment.
- The Superintendent supports the recommendation to continue to support school site teams to monitor progress and applicable reclassification criteria of English learners with an Individual Education Plan.

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/13/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☒ Information  
☐ Action

Date you wish to have your item considered: 01/24/2024

**ITEM:**

Receive for information monthly financial reports for the period of 07/01/2023-11/30/2023.

**PURPOSE:**

Attached are financial summaries for all of the District's funds for the period of 07/01/2023-11/30/2023.

**FISCAL IMPACT:**

The financial reports are informational only.

**RECOMMENDATIONS:**

Receive the monthly financial reports.



13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

## Fiscal Position Report

November 2023

Page 1 of 12

12/18/2023 12:17:15PM

Fund: 0100 General Fund

|  |           | November Amount         | YTD Amount             | Revised<br>Budget       | % of<br>Budget | % Remain     |
|--|-----------|-------------------------|------------------------|-------------------------|----------------|--------------|
| <b>BEGINNING BALANCE</b>                       |           |                         |                        |                         |                |              |
| Net Beginning Balance                          | 9791-9795 |                         | \$49,376,768.98        | \$49,376,768.98         |                |              |
| <b>REVENUES</b>                                |           |                         |                        |                         |                |              |
| 1) LCFF Sources                                | 8010-8099 | \$6,057,876.00          | \$27,157,179.24        | \$77,461,581.00         | 35.06          | 64.94        |
| 2) Federal Revenues                            | 8100-8299 | (\$1,606,983.59)        | \$3,359,499.71         | \$15,420,734.77         | 21.79          | 78.21        |
| 3) Other State Revenues                        | 8300-8599 | \$2,385,835.58          | \$5,383,654.54         | \$6,486,233.21          | 83.00          | 17.00        |
| 4) Other Local Revenues                        | 8600-8799 | \$257,117.14            | \$1,584,547.72         | \$6,481,302.24          | 24.45          | 75.55        |
| <b>5) Total, Revenues</b>                      |           | <b>\$7,093,845.13</b>   | <b>\$37,484,881.21</b> | <b>\$105,849,851.22</b> | <b>35.41</b>   | <b>64.59</b> |
| <b>EXPENDITURES</b>                            |           |                         |                        |                         |                |              |
| 1) Certificated Salaries                       | 1000-1999 | \$3,600,020.46          | \$14,724,987.68        | \$40,427,364.39         | 36.42          | 63.58        |
| 2) Classified Salaries                         | 2000-2999 | \$1,390,088.92          | \$6,415,900.99         | \$16,965,375.20         | 37.82          | 62.18        |
| 3) Employee Benefits                           | 3000-3999 | \$2,097,005.37          | \$8,124,033.43         | \$26,889,330.11         | 30.21          | 69.79        |
| 4) Books and Supplies                          | 4000-4999 | \$169,941.75            | \$2,581,822.44         | \$9,426,190.45          | 27.39          | 72.61        |
| 5) Services, Oth Oper Exp                      | 5000-5999 | \$225,126.38            | \$2,721,118.43         | \$6,930,154.96          | 39.26          | 60.74        |
| 6) Capital Outlay                              | 6000-6999 | \$1,707,977.13          | \$3,214,156.88         | \$9,660,550.43          | 33.27          | 66.73        |
| 7) Other Outgo(excl. 7300`s)                   | 7100-7499 | \$68,568.00             | \$296,333.90           | \$2,588,962.28          | 11.45          | 88.55        |
| 8) Direct/Indirect Support                     | 7300-7399 | \$0.00                  | \$0.00                 | (\$65,000.00)           | 0.00           | 100.00       |
| <b>9) Total Expenditures</b>                   |           | <b>\$9,258,728.01</b>   | <b>\$38,078,353.75</b> | <b>\$112,822,927.82</b> | <b>33.75</b>   | <b>66.25</b> |
| <b>OTHER FINANCING SOURCES/USES</b>            |           |                         |                        |                         |                |              |
| 1) Transfers                                   |           |                         |                        |                         |                |              |
| B) Transfers Out                               | 7610-7629 | \$194,096.00            | \$294,096.00           | \$273,524.00            | 107.52         | (7.52)       |
| 2) Other Sources/Uses                          |           |                         |                        |                         |                |              |
| A) Sources                                     | 8930-8979 | \$0.00                  | \$0.00                 | \$1,431,679.60          | 0.00           | 100.00       |
| 3) Contributions                               | 8980-8999 | \$0.00                  | \$0.00                 | \$0.00                  | 0.00           | 100.00       |
| <b>4) Total, Other Financing Sources/Uses</b>  |           | <b>(\$194,096.00)</b>   | <b>(\$294,096.00)</b>  | <b>\$1,158,155.60</b>   | <b>17.25</b>   | <b>82.75</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |           | <b>(\$2,358,978.88)</b> | <b>(\$887,568.54)</b>  | <b>(\$5,814,921.00)</b> |                |              |
| <b>ENDING FUND BALANCE</b>                     |           |                         | <b>\$48,489,200.44</b> | <b>\$43,561,847.98</b>  |                |              |

Fiscal Position Report  
November 2023

Fund: 0800 Student Activity Special Revenue Fund

|  | November Amount | YTD Amount                | Revised Budget            | % of Budget | % Remain |
|--|-----------------|---------------------------|---------------------------|-------------|----------|
| <b>BEGINNING BALANCE</b>                       |                 |                           |                           |             |          |
| Net Beginning Balance      9791-9795           |                 | \$19,771.20               | \$19,771.20               |             |          |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |                 |                           |                           |             |          |
|  | <u>\$0.00</u>   | <u>\$0.00</u>             | <u>\$0.00</u>             |             |          |
| <b>ENDING FUND BALANCE</b>                     |                 | <u><b>\$19,771.20</b></u> | <u><b>\$19,771.20</b></u> |             |          |

Fiscal Position Report  
November 2023

Fund: 0900 Charter Schools Fund

|  | November Amount | YTD Amount     | Revised Budget | % of Budget | % Remain |
|--|-----------------|----------------|----------------|-------------|----------|
| <b>BEGINNING BALANCE</b>                       |                 |                |                |             |          |
| Net Beginning Balance      9791-9795           |                 | \$62.13        | \$62.13        |             |          |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |                 |                |                |             |          |
|  | <u>\$0.00</u>   | <u>\$0.00</u>  | <u>\$0.00</u>  |             |          |
| <b>ENDING FUND BALANCE</b>                     |                 | <u>\$62.13</u> | <u>\$62.13</u> |             |          |

13 Hanford Elementary School District  
 Fiscal Year: 2024  
 Requested by dendo

## Fiscal Position Report

November 2023

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Fund: 1300 Cafeteria Fund

|  |           | November Amount     | YTD Amount            | Revised<br>Budget     | % of<br>Budget | % Remain     |
|--|-----------|---------------------|-----------------------|-----------------------|----------------|--------------|
| <b>BEGINNING BALANCE</b>                       |           |                     |                       |                       |                |              |
| Net Beginning Balance                          | 9791-9795 |                     | \$3,342,451.80        | \$3,342,451.80        |                |              |
| <b>REVENUES</b>                                |           |                     |                       |                       |                |              |
| 2) Federal Revenues                            | 8100-8299 | \$403,871.20        | \$655,308.44          | \$3,443,451.54        | 19.03          | 80.97        |
| 3) Other State Revenues                        | 8300-8599 | \$128,788.60        | \$208,701.53          | \$1,303,883.00        | 16.01          | 83.99        |
| 4) Other Local Revenues                        | 8600-8799 | \$3,348.25          | \$34,524.10           | \$119,480.00          | 28.90          | 71.10        |
| <b>5) Total, Revenues</b>                      |           | <b>\$536,008.05</b> | <b>\$898,534.07</b>   | <b>\$4,866,814.54</b> | <b>18.46</b>   | <b>81.54</b> |
| <b>EXPENDITURES</b>                            |           |                     |                       |                       |                |              |
| 2) Classified Salaries                         | 2000-2999 | \$122,250.62        | \$552,643.44          | \$1,540,735.00        | 35.87          | 64.13        |
| 3) Employee Benefits                           | 3000-3999 | \$50,478.62         | \$210,328.77          | \$701,518.00          | 29.98          | 70.02        |
| 4) Books and Supplies                          | 4000-4999 | \$203,528.89        | \$694,181.02          | \$2,355,927.54        | 29.47          | 70.53        |
| 5) Services, Oth Oper Exp                      | 5000-5999 | \$4,206.47          | \$2,961.17            | (\$42,624.12)         | (6.95)         | 106.95       |
| 8) Direct/Indirect Support                     | 7300-7399 | \$0.00              | \$0.00                | \$65,000.00           | 0.00           | 100.00       |
| <b>9) Total Expenditures</b>                   |           | <b>\$380,464.60</b> | <b>\$1,460,114.40</b> | <b>\$4,620,556.42</b> | <b>31.60</b>   | <b>68.40</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |           | <b>\$155,543.45</b> | <b>(\$561,580.33)</b> | <b>\$246,258.12</b>   |                |              |
| <b>ENDING FUND BALANCE</b>                     |           |                     | <b>\$2,780,871.47</b> | <b>\$3,588,709.92</b> |                |              |

13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

## Fiscal Position Report

November 2023

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Fund: 1400 Deferred Maintenance Fund

|  |           | November Amount | YTD Amount            | Revised Budget        | % of Budget  | % Remain     |
|--|-----------|-----------------|-----------------------|-----------------------|--------------|--------------|
| <b>BEGINNING BALANCE</b>                       |           |                 |                       |                       |              |              |
| Net Beginning Balance                          | 9791-9795 |                 | \$676,515.56          | \$676,515.56          |              |              |
| <b>REVENUES</b>                                |           |                 |                       |                       |              |              |
| 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          | \$3,950.84            | \$15,000.00           | 26.34        | 73.66        |
| <b>5) Total, Revenues</b>                      |           | <b>\$0.00</b>   | <b>\$303,950.84</b>   | <b>\$315,000.00</b>   | <b>96.49</b> | <b>3.51</b>  |
| <b>EXPENDITURES</b>                            |           |                 |                       |                       |              |              |
| 5) Services, Oth Oper Exp                      | 5000-5999 | \$0.00          | \$24,700.00           | \$300,000.00          | 8.23         | 91.77        |
| 6) Capital Outlay                              | 6000-6999 | \$0.00          | \$511,568.50          | \$511,568.50          | 100.00       | 0.00         |
| <b>9) Total Expenditures</b>                   |           | <b>\$0.00</b>   | <b>\$536,268.50</b>   | <b>\$811,568.50</b>   | <b>66.08</b> | <b>33.92</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |           | <b>\$0.00</b>   | <b>(\$232,317.66)</b> | <b>(\$496,568.50)</b> |              |              |
| <b>ENDING FUND BALANCE</b>                     |           |                 | <b>\$444,197.90</b>   | <b>\$179,947.06</b>   |              |              |

13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

Fiscal Position Report  
November 2023

Fund: 1500 Pupil Transportation Equip

|   |           | November Amount | YTD Amount   | Revised Budget | % of Budget | % Remain |
|---|-----------|-----------------|--------------|----------------|-------------|----------|
| <b>BEGINNING BALANCE</b>                |           |                 |              |                |             |          |
| Net Beginning Balance                   | 9791-9795 |                 | \$357,499.63 | \$357,499.63   |             |          |
| <b>REVENUES</b>                         |           |                 |              |                |             |          |
| 4) Other Local Revenues                 | 8600-8799 | \$0.00          | \$2,476.80   | \$10,000.00    | 24.77       | 75.23    |
| 5) Total, Revenues                      |           | \$0.00          | \$2,476.80   | \$10,000.00    | 24.77       | 75.23    |
| <b>OTHER FINANCING SOURCES/USES</b>     |           |                 |              |                |             |          |
| 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          | \$102,476.80 | \$110,000.00   |             |          |
| ENDING FUND BALANCE                     |           |                 | \$459,976.43 | \$467,499.63   |             |          |

13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

## Fiscal Position Report

November 2023

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Fund: 2000 SPECIAL RESERVE FUND FOR OTHER POSTE

|   |           | November Amount | YTD Amount      | Revised<br>Budget | % of<br>Budget | % Remain |
|---|-----------|-----------------|-----------------|-------------------|----------------|----------|
| <b>BEGINNING BALANCE</b>                |           |                 |                 |                   |                |          |
| Net Beginning Balance                   | 9791-9795 |                 | \$13,194,603.50 | \$13,194,603.50   |                |          |
| <b>REVENUES</b>                         |           |                 |                 |                   |                |          |
| 4) Other Local Revenues                 | 8600-8799 | \$0.00          | \$78,915.01     | \$330,000.00      | 23.91          | 76.09    |
| 5) Total, Revenues                      |           | \$0.00          | \$78,915.01     | \$330,000.00      | 23.91          | 76.09    |
| <b>OTHER FINANCING SOURCES/USES</b>     |           |                 |                 |                   |                |          |
| 1) Transfers                            |           |                 |                 |                   |                |          |
| A) Transfers In                         | 8910-8929 | \$194,096.00    | \$194,096.00    | \$173,524.00      | 111.86         | (11.86)  |
| 4) Total, Other Financing Sources/Uses  |           | \$194,096.00    | \$194,096.00    | \$173,524.00      | 111.86         | (11.86)  |
| NET INCREASE (DECREASE) IN FUND BALANCE |           | \$194,096.00    | \$273,011.01    | \$503,524.00      |                |          |
| ENDING FUND BALANCE                     |           |                 | \$13,467,614.51 | \$13,698,127.50   |                |          |

13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

Fiscal Position Report  
November 2023

Fund: 2120 Building Funds - Local 2

|   |           | November Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|-----------|-----------------|------------|----------------|-------------|----------|
| <b>BEGINNING BALANCE</b>                |           |                 |            |                |             |          |
| Net Beginning Balance                   | 9791-9795 |                 | \$0.00     | \$0.00         |             |          |
| <b>EXPENDITURES</b>                     |           |                 |            |                |             |          |
| 6) Capital Outlay                       | 6000-6999 | \$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                     |           |                 | \$0.00     | \$0.00         |             |          |



13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

## Fiscal Position Report

November 2023

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Fund: 2500 CapitalFacilities Fund

|  |           | November Amount    | YTD Amount            | Revised<br>Budget       | % of<br>Budget | % Remain      |
|--|-----------|--------------------|-----------------------|-------------------------|----------------|---------------|
| <b>BEGINNING BALANCE</b>                       |           |                    |                       |                         |                |               |
| Net Beginning Balance                          | 9791-9795 |                    | \$1,601,029.58        | \$1,601,029.58          |                |               |
| <b>REVENUES</b>                                |           |                    |                       |                         |                |               |
| 4) Other Local Revenues                        | 8600-8799 | \$57,426.34        | \$227,165.07          | \$340,000.00            | 66.81          | 33.19         |
| <b>5) Total, Revenues</b>                      |           | <b>\$57,426.34</b> | <b>\$227,165.07</b>   | <b>\$340,000.00</b>     | <b>66.81</b>   | <b>33.19</b>  |
| <b>EXPENDITURES</b>                            |           |                    |                       |                         |                |               |
| 5) Services, Oth Oper Exp                      | 5000-5999 | \$0.00             | \$51,240.00           | \$95,000.00             | 53.94          | 46.06         |
| <b>9) Total Expenditures</b>                   |           | <b>\$0.00</b>      | <b>\$51,240.00</b>    | <b>\$95,000.00</b>      | <b>53.94</b>   | <b>46.06</b>  |
| <b>OTHER FINANCING SOURCES/USES</b>            |           |                    |                       |                         |                |               |
| 1) Transfers                                   |           |                    |                       |                         |                |               |
| B) Transfers Out                               | 7610-7629 | \$0.00             | \$0.00                | \$1,240,667.68          | 0.00           | 100.00        |
| <b>4) Total, Other Financing Sources/Uses</b>  |           | <b>\$0.00</b>      | <b>\$0.00</b>         | <b>(\$1,240,667.68)</b> | <b>0.00</b>    | <b>100.00</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |           | <b>\$57,426.34</b> | <b>\$175,925.07</b>   | <b>(\$995,667.68)</b>   |                |               |
| <b>ENDING FUND BALANCE</b>                     |           |                    | <b>\$1,776,954.65</b> | <b>\$605,361.90</b>     |                |               |

13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

## Fiscal Position Report

November 2023

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Fund: 3500 SCHOOL FACILITY PROGRAM

|  |           | November Amount         | YTD Amount              | Revised<br>Budget       | % of<br>Budget | % Remain     |
|--|-----------|-------------------------|-------------------------|-------------------------|----------------|--------------|
| <b>BEGINNING BALANCE</b>                       |           |                         |                         |                         |                |              |
| Net Beginning Balance                          | 9791-9795 |                         | \$1,486,484.41          | \$1,486,484.41          |                |              |
| <b>REVENUES</b>                                |           |                         |                         |                         |                |              |
| 3) Other State Revenues                        | 8300-8599 | \$5,144,988.00          | \$11,257,073.00         | \$14,617,304.00         | 77.01          | 22.99        |
| 4) Other Local Revenues                        | 8600-8799 | \$0.00                  | \$20,129.86             | \$80,000.00             | 25.16          | 74.84        |
| <b>5) Total, Revenues</b>                      |           | <b>\$5,144,988.00</b>   | <b>\$11,277,202.86</b>  | <b>\$14,697,304.00</b>  | <b>76.73</b>   | <b>23.27</b> |
| <b>EXPENDITURES</b>                            |           |                         |                         |                         |                |              |
| 5) Services, Oth Oper Exp                      | 5000-5999 | \$0.00                  | \$0.00                  | \$0.00                  | 0.00           | 100.00       |
| 6) Capital Outlay                              | 6000-6999 | \$43,357.60             | \$44,231.61             | \$3,679,167.00          | 1.20           | 98.80        |
| <b>9) Total Expenditures</b>                   |           | <b>\$43,357.60</b>      | <b>\$44,231.61</b>      | <b>\$3,679,167.00</b>   | <b>1.20</b>    | <b>98.80</b> |
| <b>OTHER FINANCING SOURCES/USES</b>            |           |                         |                         |                         |                |              |
| 1) Transfers                                   |           |                         |                         |                         |                |              |
| A) Transfers In                                | 8910-8929 | \$0.00                  | \$0.00                  | \$2,740,667.68          | 0.00           | 100.00       |
| B) Transfers Out                               | 7610-7629 | \$3,834,366.17          | \$7,480,047.17          | \$7,411,400.00          | 100.93         | (0.93)       |
| 3) Contributions                               | 8980-8999 | \$0.00                  | \$0.00                  | \$0.00                  | 0.00           | 100.00       |
| <b>4) Total, Other Financing Sources/Uses</b>  |           | <b>(\$3,834,366.17)</b> | <b>(\$7,480,047.17)</b> | <b>(\$4,670,732.32)</b> | <b>73.68</b>   | <b>26.32</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |           | <b>\$1,267,264.23</b>   | <b>\$3,752,924.08</b>   | <b>\$6,347,404.68</b>   |                |              |
| <b>ENDING FUND BALANCE</b>                     |           |                         | <b>\$5,239,408.49</b>   | <b>\$7,833,889.09</b>   |                |              |

13 Hanford Elementary School District

Fiscal Year: 2024

Requested by dendo

**Fiscal Position Report**

November 2023

12/18/2023 12:17:15PM

Fund: 4000 Special Reserve - Capital Outlay

|  |           | November Amount       | YTD Amount             | Revised<br>Budget     | % of<br>Budget | % Remain     |
|--|-----------|-----------------------|------------------------|-----------------------|----------------|--------------|
| <b>BEGINNING BALANCE</b>                       |           |                       |                        |                       |                |              |
| Net Beginning Balance                          | 9791-9795 |                       | \$3,285,082.44         | \$3,285,082.44        |                |              |
| <b>REVENUES</b>                                |           |                       |                        |                       |                |              |
| 4) Other Local Revenues                        | 8600-8799 | \$0.00                | \$24,115.37            | \$100,000.00          | 24.12          | 75.88        |
| <b>5) Total, Revenues</b>                      |           | <b>\$0.00</b>         | <b>\$24,115.37</b>     | <b>\$100,000.00</b>   | <b>24.12</b>   | <b>75.88</b> |
| <b>EXPENDITURES</b>                            |           |                       |                        |                       |                |              |
| 6) Capital Outlay                              | 6000-6999 | \$963.46              | \$5,982.30             | \$100,000.00          | 5.98           | 94.02        |
| <b>9) Total Expenditures</b>                   |           | <b>\$963.46</b>       | <b>\$5,982.30</b>      | <b>\$100,000.00</b>   | <b>5.98</b>    | <b>94.02</b> |
| <b>OTHER FINANCING SOURCES/USES</b>            |           |                       |                        |                       |                |              |
| 1) Transfers                                   |           |                       |                        |                       |                |              |
| A) Transfers In                                | 8910-8929 | \$3,834,366.17        | \$7,480,047.17         | \$7,411,400.00        | 100.93         | (0.93)       |
| B) Transfers Out                               | 7610-7629 | \$0.00                | \$0.00                 | \$1,500,000.00        | 0.00           | 100.00       |
| <b>4) Total, Other Financing Sources/Uses</b>  |           | <b>\$3,834,366.17</b> | <b>\$7,480,047.17</b>  | <b>\$5,911,400.00</b> | <b>83.94</b>   | <b>16.06</b> |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> |           | <b>\$3,833,402.71</b> | <b>\$7,498,180.24</b>  | <b>\$5,911,400.00</b> |                |              |
| <b>ENDING FUND BALANCE</b>                     |           |                       | <b>\$10,783,262.68</b> | <b>\$9,196,482.44</b> |                |              |

13 Hanford Elementary School District  
Fiscal Year: 2024  
Requested by dendo

Fiscal Position Report  
November 2023

Fund: 6720 Self-Insurance/Other

|   |           | November Amount | YTD Amount   | Revised Budget | % of Budget | % Remain |
|---|-----------|-----------------|--------------|----------------|-------------|----------|
| <b>BEGINNING BALANCE</b>                |           |                 |              |                |             |          |
| Net Beginning Balance                   | 9791-9795 |                 | \$772,011.51 | \$772,011.51   |             |          |
| <b>REVENUES</b>                         |           |                 |              |                |             |          |
| 4) Other Local Revenues                 | 8600-8799 | \$76,502.75     | \$265,174.27 | \$842,000.00   | 31.49       | 68.51    |
| 5) Total, Revenues                      |           | \$76,502.75     | \$265,174.27 | \$842,000.00   | 31.49       | 68.51    |
| <b>EXPENDITURES</b>                     |           |                 |              |                |             |          |
| 5) Services, Oth Oper Exp               | 5000-5999 | (\$35,378.27)   | \$217,876.55 | \$820,000.00   | 26.57       | 73.43    |
| 9) Total Expenditures                   |           | (\$35,378.27)   | \$217,876.55 | \$820,000.00   | 26.57       | 73.43    |
| NET INCREASE (DECREASE) IN FUND BALANCE |           | \$111,881.02    | \$47,297.72  | \$22,000.00    |             |          |
| ENDING FUND BALANCE                     |           |                 | \$819,309.23 | \$794,011.51   |             |          |

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Jill Rubalcava

DATE: January 12, 2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☒ Information  
☐ Action

Date you wish to have your item considered: January 24, 2024

**ITEM:** Administrative Regulation 5125.2 Withholding Grades, Diploma, or Transcripts

**PURPOSE:** AR 5125.2 This update includes a few minor language changes. In addition to the minor language updates, it is noted that this AR shall not apply to homeless or foster youth.

**FISCAL IMPACT:** none

**RECOMMENDATIONS:** no action, information item

**Regulation 5125.2: Withholding Grades, Diploma Or Transcripts**

**Status:** ADOPTED

**Original Adopted Date:** 05/19/1998 | **Last Revised Date:** 01/09/2019 | **Last Reviewed Date:** 01/09/2019

When a minor student willfully cuts, defaces, or otherwise injures real or personal property of the district or willfully does not return district property that has been loaned to the student~~him/her upon demand of a district employee~~, the student's parents/guardians may be required to pay the costs of all damages within the limits established pursuant to Education Code 48904. Until the student's parents/guardians have paid for the damages or the student has completed voluntary work or other nonmonetary alternative offered by the district in lieu of monetary damages, the Superintendent or designee may withhold the student's grades, diploma, and/or transcripts. (Education Code 48904, 49014)

This administrative regulation shall not apply to a student who is a current or former homeless or foster youth. (Education Code 49014)

}

Before withholding ~~at~~the student's grades, diploma, and/or transcripts, the Superintendent or designee shall inform the student's parents/guardians in writing of the student's alleged misconduct. (Education Code 48904)

The student shall be afforded due process consistent with procedures established for the expulsion of students. (Education Code 48904)

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

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

Upon receiving notice that a student whose grades, diploma, and/or transcripts have been withheld by this district has transferred to another district in California, the Superintendent or designee shall provide the student's records to the new district and notify the new district that the student's grades, diploma, and/or transcripts are being withheld from the student and parents/guardians pursuant to Education Code 48904.

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

#### 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

Ed. Code 48904

#### Description

[Liability of parent](#)

Ed. Code 48904.3

[Withholding grades, diplomas or transcripts causing prop. damage or injury; transfer to new school districts; notice to rescind decision to withhold](#)

Ed. Code 48911

[Suspension by principal, designee or superintendent](#)

Ed. Code 49014

[Public School Fair Debt Collection Act](#)

Ed. Code 49069.7

[Absolute right to access](#)

#### Management Resources

Website

#### Description

[CSBA District and County Office of Education Legal Services](#)

#### Cross References

#### Code

3515.4

#### Description

[Recovery For Property Loss Or Damage](#)~~Recovery For Property Loss Or Damage~~

3515.4

[Recovery For Property Loss Or Damage](#)~~Recovery For Property Loss Or Damage~~

4158

[Employee Security](#)~~Employee Security~~

4158

[Employee Security](#)~~Employee Security~~

4258

[Employee Security](#)~~Employee Security~~

4258

[Employee Security](#)~~Employee Security~~

4358

[Employee Security](#)~~Employee Security~~

4358

[Employee Security](#)~~Employee Security~~

5121

[Grades/Evaluation Of Student Achievement](#)~~Grades/Evaluation Of Student Achievement~~

5121

[Grades/Evaluation Of Student Achievement](#)~~Grades/Evaluation Of Student Achievement~~

5125

[Student Records](#)~~Student Records~~

|                  |   |
|------------------|---|
| 5125             | <u>Student Records</u> <del>Student Records</del>   |
| <u>5131.5</u>    | <u>Vandalism And Graffiti</u>   |
| 5144.1           | <u>Suspension And Expulsion/Due Process</u> <del>Suspension And Expulsion/Due Process</del>                 |
| 5144.1           | <u>Suspension And Expulsion/Due Process</u> <del>Suspension And Expulsion/Due Process</del>                 |
| 5145.6           | <u>Parent/Guardian Notifications</u> <del>Parent/Guardian Notifications</del>                               |
| 5145.6-E-PDF(1)  | <u>Parent/Guardian Notifications</u> <del>Parent/Guardian Notifications</del>                               |
| 6161.2           | <u>Damaged Or Lost Instructional Materials</u> <del>Damaged Or Lost Instructional Materials</del>           |
| 6163.1           | <u>Library Media Centers</u> <del>Library Media Centers</del>   |
| 6163.4           | <u>Student Use Of Technology</u> <del>Student Use Of Technology</del>                                       |
| 6163.4-E-PDF(1)  | <u>Student Use Of Technology</u> <del>Student Use Of Technology</del>                                       |
| 6173             | <u>Education For Homeless Children</u> <del>Education For Homeless Children</del>                           |
| 6173             | <u>Education For Homeless Children</u> <del>Education For Homeless Children</del>                           |
| <u>6173-E(1)</u> | <u>Education For Homeless Children</u>  |
| <u>6173-E(2)</u> | <u>Education For Homeless Children</u>  |
| 6173.1           | <u>Education For Foster Youth</u> <del>Education For Foster Youth</del>                                     |
| 6173.1           | <u>Education For Foster Youth</u> <del>Education For Foster Youth</del>                                     |
| 6173.3           | <u>Education For Juvenile Court School Students</u> <del>Education For Juvenile Court School Students</del> |
| 6175             | <u>Migrant Education Program</u> <del>Migrant Education Program</del>                                       |
| 6175             | <u>Migrant Education Program</u> <del>Migrant Education Program</del>                                       |



# HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly

DATE: January 12, 2024

For: ☒ Board Meeting  
☐ Superintendent's Cabinet

For: ☐ Information  
☒ Action

Date you wish to have your item considered: January 24, 2024

### 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.

<https://www.hanfordesd.org/departments/categorical-programs/school-accountability-report-card>

### 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 the SARCs

## HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Leslie Marain 

DATE: 1/10/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 1/24/2024

**ITEM:** Agreement between WPS Western Psychological Services and Hanford Elementary School District - ADOS-2 Clinical Training - March 4-5, 2024

**PURPOSE:** WPS will provide in person training on the Autism Diagnostic Observation Schedule, Second Edition (ADOS-2) for our school psychologists. We have opened the training to our neighboring county schools for their psychologists to participate in the training at \$550 per psychologist which will offset the costs to the district.

**FISCAL IMPACT:** \$17,500

**RECOMMENDATIONS:** Approve

## HANFORD ELEMENTARY SCHOOL DISTRICT

## CONSULTANT CONTRACT

This contract is entered into on January 9, 20 24, between the Hanford Elementary School District and WPS - Western Psychological Services (Consultant).

Consultant agrees to perform the following services for the Hanford Elementary School District:

ADOS-2 Clinical Workshop on March 4 & 5, 2024

The Consultant, and the agents and employees of the Consultant, in the performance of this agreement shall act in an independent capacity and not as officers or employees or agents of the Hanford Elementary School District.

Consultant agrees to indemnify, defend and save harmless the Hanford Elementary School District, its officers, agents and employees from any and all claims and losses accruing or resulting in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Consultant in the performance of this agreement.

The Hanford Elementary School District agrees to pay WPS - Western Psychological Services the sum of Seventeen thousand, five hundred Dollars (\$ 17,500.00 ) for such services.

|                          |                        |           |              |
|--------------------------|------------------------|-----------|--------------|
| <u>Melissa PreJean</u>   | <u>Melissa PreJean</u> |           |              |
| Consultant Signature     | Consultant Name        |           |              |
| <u>625 Alaska Avenue</u> | <u>Torrence</u>        | <u>CA</u> | <u>90503</u> |
| Consultant's Address     | City                   | State     | Zip Code     |

Leslie Marain

Principal/Department Head Signature

Other Authorizing Signature

Budget Account Number:

0100-9064-0-0000-3120-580009-062-0000

Board Approved: \_\_\_\_\_

Original Copy: Fiscal Services  
One Copy: Consultant  
One Copy: School/Department

|  |
|--|
| <b>DISTRICT USE:</b><br><b>SUBJECT TO MONTOYA SCHOOL SAFETY ACT?</b><br><br>YES / NO<br>(CIRCLE ONE) |
|--|

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Jay Strickland



DATE: 1/11/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 1/24/2024

**ITEM:** Accept Grant from the ROX - Ruling our Experiences Program

**PURPOSE:** ROX - Ruling Our Experiences is an evidenced based program than empowers girls to communicate effectively, develop healthy relationships, support other girls, form healthy body image, navigate social media, manage stress & pressure, stay safe and defend themselves, plan for college, their career and become leaders. The program will provide a grant of \$1,000 for both MLK and Roosevelt Schools (\$2,000 total) to sponsor 10 girls at each site to participate in the program. We have two counselors who have gone through the training to become facilitators at each of these two sites to implement the program.

**FISCAL IMPACT:** None

**RECOMMENDATIONS:** Approve grants of \$1,000 each for MLK and Roosevelt ROX Program



Ruling Our eXperiences, Inc. (ROX)  
 1335 Dublin Road, Suite 18A  
 Columbus, OH 43215  
 T. 614-488-8080  
[www.rulingourexperiences.org](http://www.rulingourexperiences.org)

Congratulations! We are happy to announce that your ROX Program(s) is being awarded funding support for the 2023-2024 school year! This funding is made possible through the partnership of generous funders and philanthropy provided to ROX.

|                          |                             |
|--------------------------|-----------------------------|
| <b>Funding Recipient</b> | Roxanna Hernandez           |
| <b>School Name</b>       | Roosevelt Elementary School |

|   |                           |
|---|---------------------------|
| <b>Investor/Donor Name</b>                      | AmberStrong Memorial Fund |
| <b>Facilitator Training Fee</b>                 | \$                        |
| <b>Implementation Fee (rate of \$100/girl)*</b> | \$ 1000.0                 |
| <b>Total Funding Provided</b>                   | \$ 1000.0                 |

**As a recipient of this funding, we ask you to complete the following requirements:**

1. **Submit** your ROX Program cohort registration no later than March 1, 2024.
2. **Collect** pre and post program data for each cohort.
3. **Report** your progress to ROX HQ. Throughout the school year, ROX will request specific (and brief) reporting information. Please **put the following dates on your calendar** and look for emails from [laurenhancock@rulingourexperiences.com](mailto:laurenhancock@rulingourexperiences.com) with the specifics for each deadline.

**Update #1: Nov. 20, 2023**

**Update #2: Feb. 5, 2024**

**Final update: May 1, 2024**

1. **Attend a Zoom meeting** with Lauren Hancock to ensure your advocacy plans are on track. You will be provided a link to sign up.

**Failure to comply with the above requirements may disqualify your school/district from being awarded funding in the future.**

By signing below, you indicate that you acknowledge and support the objectives and requirements associated with this funding offer for the 2023-2024 school year at your school.

We appreciate your commitment and support of the ROX Program at your school – together we are creating confident girls who can control their own relationships, experiences, decisions and futures!

Roxanna Hernandez

Facilitator Name

DocuSigned by:

Roxanna Hernandez

Signature

1/12/2024

Date

Facilitator Name

Signature

Date

Administrator Name

Signature

Date



Ruling Our eXperiences, Inc. (ROX)  
 1335 Dublin Road, Suite 18A  
 Columbus, OH 43215  
 T. 614-488-8080  
[www.rulingoureperiences.org](http://www.rulingoureperiences.org)

Congratulations! We are happy to announce that your ROX Program(s) is being awarded funding support for the 2023-2024 school year! This funding is made possible through the partnership of generous funders and philanthropy provided to ROX.

|                          |                                   |
|--------------------------|-----------------------------------|
| <b>Funding Recipient</b> | Maria Calvillo                    |
| <b>School Name</b>       | Martin Luther King Jr. Elementary |

|   |                           |
|---|---------------------------|
| <b>Investor/Donor Name</b>                      | AmberStrong Memorial Fund |
| <b>Facilitator Training Fee</b>                 | \$                        |
| <b>Implementation Fee (rate of \$100/girl)*</b> | \$ 1000.0                 |
| <b>Total Funding Provided</b>                   | \$ 1000.0                 |

**As a recipient of this funding, we ask you to complete the following requirements:**

1. **Submit** your ROX Program cohort registration no later than March 1, 2024.
2. **Collect** pre and post program data for each cohort.
3. **Report** your progress to ROX HQ. Throughout the school year, ROX will request specific (and brief) reporting information. Please ***put the following dates on your calendar*** and look for emails from [laurenhancock@rulingoureperiences.com](mailto:laurenhancock@rulingoureperiences.com) with the specifics for each deadline.

**Update #1: Nov. 20, 2023**

**Update #2: Feb. 5, 2024**

**Final update: May 1, 2024**

1. **Attend a Zoom meeting** with Lauren Hancock to ensure your advocacy plans are on track. You will be provided a link to sign up.

***Failure to comply with the above requirements may disqualify your school/district from being awarded funding in the future.***

By signing below, you indicate that you acknowledge and support the objectives and requirements associated with this funding offer for the 2023-2024 school year at your school.

We appreciate your commitment and support of the ROX Program at your school – together we are creating confident girls who can control their own relationships, experiences, decisions and futures!

Maria Calvillo

Facilitator Name

Signature

Date

Facilitator Name

Signature

Date

Administrator Name

Signature

Date

# ROX Ruling Our Experiences

Helping you Help girls

At ROX, we study girls' unique experiences and use that research to train female licensed counselors, social workers and educators to deliver The ROX Program for Girls in schools.



Establish expertise in girls

Gain more insight into girls' realities, perspectives and needs from our national research with 17,000 girls.



Meet girls' needs

Equip girls to succeed in relationships, academics and life with evidence-based curriculum, validated with over 40,000 girls.



Build their confidence

Help girls cope with stress/anxiety and address perfectionism, while coaching families on how to best support her.



## WHAT WILL ROX DO FOR OUR GIRLS?

- **Address critical social emotional needs**
- **Teach SEL (Social Emotional) critical life skills**
  - **Increase levels of self-esteem and self-confidence**
- **Increase sense of safety and confidence in protecting themselves**
- **Improve school attendance and increase connections at school**

As the national leader in research and programming focused on girls, ROX provides support, motivation, connection and education to girls in the areas of their lives where and when they need it most. Grounded in research and professionally delivered, the ROX Program for Girls addresses the social emotional needs of female students in communities across the U.S.

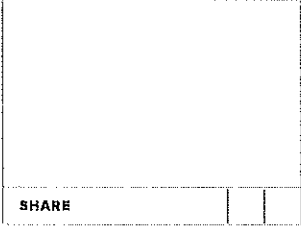
(7)

|                |          |  |
|----------------|----------|--|
| LOGIN (/LOGIN) | GIVE NOW |  |
|----------------|----------|--|

FUND DIRECTORY LISTING (/THE-GIVING-STORE/FUND-DIRECTORY-LISTING)  
 THE BIG GIVE (/THE-GIVING-STORE/THE-BIG-GIVE) BETTER TOGETHER (/THE-GIVING-STORE/BETTER-TOGETHER) CRITICAL NEED ALERT (/THE-GIVING-STORE/CRITICAL-NEED-ALERTS)  
 GIFTS OF KINDNESS (/THE-GIVING-STORE/GIFTS-OF-KINDNESS) NONPROFITS (/THE-GIVING-STORE/NONPROFITS) FUNDS (/THE-GIVING-STORE/FUNDS)

THE GIVING STORE (/THE-GIVING-STORE) / FUNDS (/THE-GIVING-STORE/FUNDS) / AmberStrong Memorial Fund

## FUND

|   |   |  |  |  |                                 |
|---|---|--|--|--|---------------------------------|
|  | <h2>AmberStrong Memorial Fund</h2> <p>CREDIT CARD GIFT</p>  |  |  | <input type="text" value="\$25"/> <input type="text" value="\$50"/> <input type="text" value="\$100"/> | <input type="text" value="\$"/> |
|   | <p>Empowering young people to help them avoid or overcome roadblocks that jeopardize their potential to be happy, healthy, and in control of their lives.</p> |  |  |  | <p>MINIMUM €</p>                |
| <p>SHARE</p>  |   |  |  |  |                                 |

The fund's mission is to support organizations focused on helping young people, especially girls, develop self-confidence, self-esteem, and life skills that may preempt the development of mental health challenges and addiction issues. In honor of Amber Marie (Acheson) Anderson, the AmberStrong Memorial Fund is dedicated to promoting the power of love, hope, inspiration, and tenacity.

## CONTACT INFORMATION

**Lisa J. Lynch, CAP®**  
 Associate Director for Donor Services

614/251-4000 (tel:6142514000)

Email (mailto:ljlynch@columbusfoundation.org)

## MAILING ADDRESS

The Columbus Foundation  
 1234 East Broad Street  
 Columbus, Ohio 43205-1453 ([//google.com/maps/place/1234+E+Broad+St,+Columbus,+OH+43205](https://www.google.com/maps/place/1234+E+Broad+St,+Columbus,+OH+43205))

## PHONE

614/251-4000 (tel:614/251-4000)

## FAX

614/251-4009 (tel:614/251-4009)

## EMAIL

contactus@columbusfoundation.org (mailto:contactus@columbusfoundation.org)

## HOURS

8 a.m. to 5 p.m. ET, Mon–Fri

**OUR MISSION** To assist donors and others in strengthening and improving our community for the benefit of all its residents.

**OUR PROMISE** To help you help others through the most effective philanthropy possible.

Accreditations Privacy Policy Whistleblower Policy

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## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 01/11/24

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/24

**ITEM:** Consider for approval adjusted student attendance boundaries for MLK Elementary, Lincoln Elementary, Richmond Elementary & Roosevelt Elementary effective for the 2024-2025 school year.

**PURPOSE:** Approve the recommended plan to adjust the MLK Elementary, Lincoln Elementary, Richmond Elementary & Roosevelt Elementary attendance boundaries as presented by Ken Reynolds of SchoolWorks during the December 13, 2023 Board Meeting. The four adjusted residential areas are shown on the attached map. Students that live in these areas and are currently in grades 3 – 5 this school year will be given the option to be grandfathered in and remain at their current school site.

**FISCAL IMPACT:** None

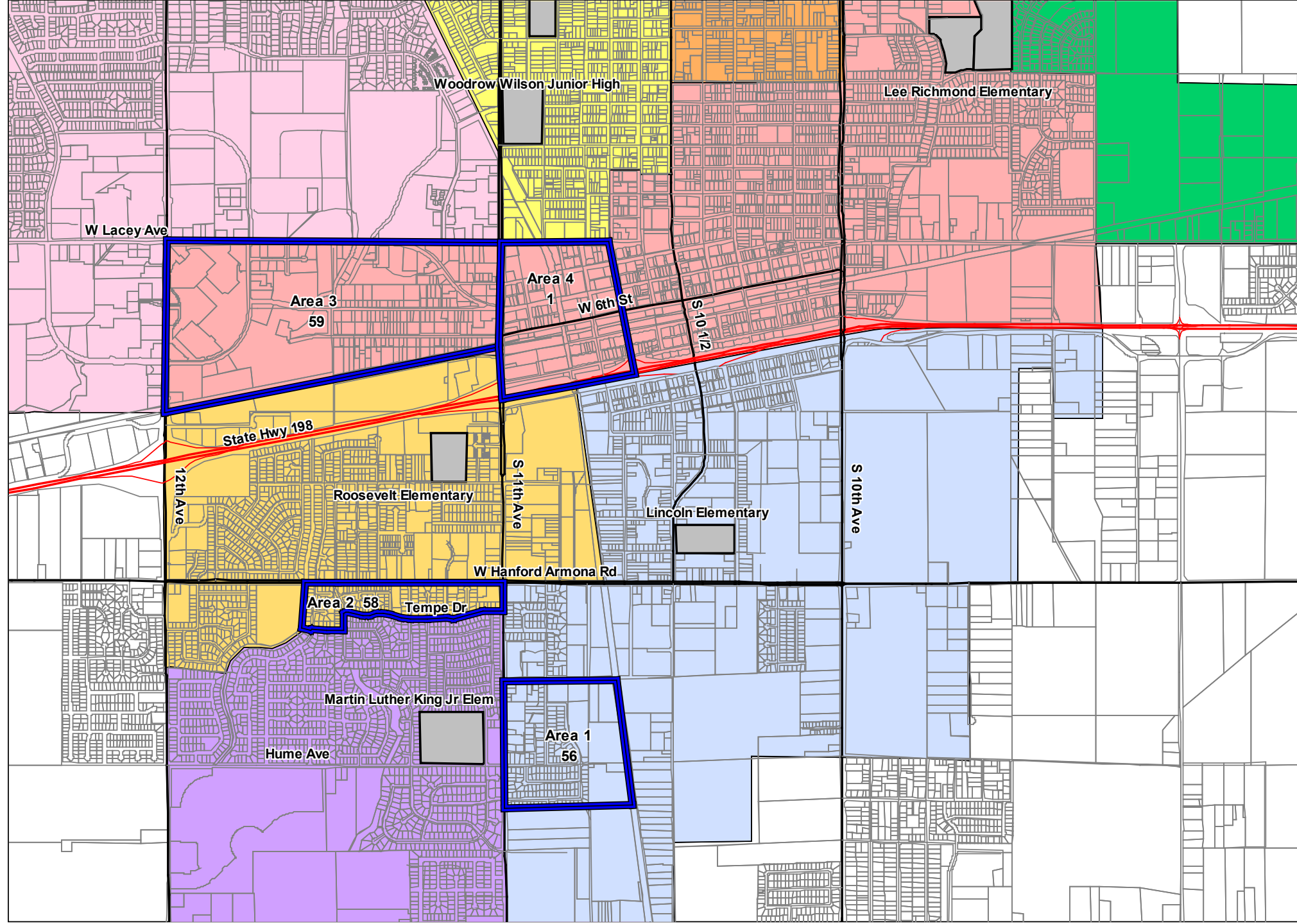
**RECOMMENDATIONS:** Approve

# Elementary Boundary Plan 1 Areas Impacted

**Area 1**  
students will  
attend Lincoln

**Area 2**  
students will  
attend  
Roosevelt

**Area 3 & 4**  
students will  
attend  
Richmond



## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/14/23

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/24

**ITEM:** Consider for approval revisions to Board Policy & Exhibit

- 0420.41 Charter School Oversight

**PURPOSE:** The Board Policy is updated to reflect that the Governing Board may deny a request for an expansion that constitutes a material revision to a charter if the request to expand operations is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate or the district is not in a position to absorb the fiscal impact of the proposed charter school, and to include a general reference to exemptions from the geographic boundary requirement that charter schools be located within the geographic boundaries of the authorizing district. Policy also updated to include that the district may charge the charter school for the actual costs of supervisorial oversight up to one percent of the charter school's revenue if the district provides the charter school with facilities and charges the charter school a pro-rata share of the facilities costs. Additionally, policy updated to reference additional components that must be included in the procedures specified in the charter for when a charter school ceases operation.

The Exhibit is updated to include that admission preferences may not result in limited enrollment access for specified students and that mandatory parental volunteer hours may not be the basis of a preference or criterion for admission or continued enrollment, reflect NEW LAW (AB 181, 2022) which requires identified schools to complete and adopt an Individuals with Disabilities Act Addendum as part of the local control and accountability adoption and annual update, delete the requirement, based on changed guidance from the California Department of Education, to offer transitional kindergarten if the charter school offers a kindergarten program, add material regarding exemption for eligible students with disabilities from coursework and other requirements adopted by the charter school board that are in addition to the statewide course requirements, reflect NEW LAW (AB 748, 2022) which requires each school serving students in any of grade 6-12 to create and prominently display, as specified, a student mental health poster, and clarify that the charter school's policy on bullying and harassment be posted on the charter school's website.

**FISCAL IMPACT:** None**RECOMMENDATIONS:** Approve.

## **Policy 0420.41: Charter School Oversight**

**Status:** ADOPTED

**Original Adopted Date:** 04/09/2014 | **Last Revised Date:** 10/25/2017 | **Last Reviewed Date:** 10/25/2017

The Governing Board recognizes its ongoing responsibility to oversee that any charter school ~~the Board has~~ authorized by the Board is successfully fulfilling the terms of its charter and is providing a high-quality educational program for students enrolled in the charter school.

The Superintendent or designee shall identify at least one staff member to serve as a contact person for each charter school authorized by the Board. (Education Code 47604.32)

~~The Board and Superintendent or designee may inspect or observe any part of the charter school at any time.~~

The Superintendent or designee shall visit each charter school at least annually ~~-~~ and may inspect or observe any part of a charter school at any time. (Education Code 47604.32, 47607)

The Superintendent or ~~designee~~ designated charter school contact shall attend meetings of the charter school ~~board~~ governing body whenever possible and shall periodically meet with a representative of the charter school.

### **Waivers**

If the charter school wishes to request a general waiver of any state law or regulation applicable to it, it shall request that the district submit a general waiver request to the State Board of Education (SBE) on its behalf. Upon approval of the Board, the Superintendent or designee shall submit such a waiver request to ~~the~~ SBE on behalf of the charter school.

### **Provision of District Services**

The charter school may purchase administrative or other services from the district or any other source. (Education Code 47613)

Whenever the district agrees to provide administrative or support services to a charter school, the district and the charter school shall develop a memorandum of understanding (MOU) which clarifies the financial and operational agreements between ~~the district and charter school.~~  
them.

At the request of a charter school, the Superintendent or designee shall create and submit any reports required by the State Teachers' Retirement System or Public Employees' Retirement System on behalf of the charter school. The district may charge the charter school for the actual costs of the reporting services, but shall not require the charter school to purchase payroll processing services from the district as a condition for creating and submitting these reports. (Education Code 47611.3)

## Material Revisions to Charter

Material revisions to a charter may only be made with Board approval. Material revisions shall be governed by the same standards and criteria that apply to new petitions for the authorization of charter ~~petitionsschools~~ as set forth in Education Code 47605 and shall include, but not be limited to, a reasonably comprehensive description of any new requirement for charter schools enacted into law after the charter was originally granted or last renewed. (Education Code 47607)

The Board shall determine whether a proposed change in charter school operations would constitute a material revision of the approved charter.

If an approved charter school proposes to ~~establish or move~~expand operations to one or more additional sites or grade levels, whether concurrently with or unrelated to a renewal, the charter school shall request a material revision to its charter and shall notify the Board of those additional locations ~~or grade levels~~. The Board shall consider approval of the additional locations or grade levels at an open public meeting. (Education Code 47605), 47607)

Pursuant to Education Code 47605, the Board may deny a request to expand operations if it finds that the proposed expansion would render the charter school demonstrably unlikely to serve the interests of the entire community in which the school is located or proposes to locate. In making this finding, the Board shall consider all of the following:

1. The Board shall have fiscal impact of the ~~authority to determine whether a proposed change in expansion on the district~~

2. The extent to which the expansion would substantially undermine existing services, academic offerings, or programmatic offerings
3. Whether the expansion would duplicate a program currently offered within the district that has sufficient capacity for the students proposed to be served

Additionally, pursuant to Education Code 47605, the Board may deny a request to expand charter school operations ~~constitutes a material revision of the approved charter.~~

if it finds that the district is not positioned to absorb the fiscal impact of the proposed charter school expansion. The Board shall make this finding if the district has a qualified interim certification pursuant to Education Code 42131 and the County Superintendent of Schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the district having a negative interim certification pursuant to Education Code 42131, or if the district has a negative interim certification pursuant to Education Code 42131, or is under state receivership.

### Location of Charter Schools

Except when permitted to operate outside district boundaries pursuant to Education Code 47605 and 47605.1, a charter school shall be located within district boundaries. (Education Code 47605.1)

### **Monitoring Charter School Performance**

The

Any charter school authorized by the Board shall be monitored by the Superintendent or designee ~~shall monitor the charter school~~ to determine whether ~~it the charter school~~ complies with all legal requirements applicable to charter schools, including ~~making~~ all reports required of charter schools by law, as specified in ~~accordance with~~ Education Code 47604.32. Any violations of law shall be reported to the Board.

The Board shall monitor each charter school to determine whether it is achieving, ~~both schoolwide and for all groups of students served by the school,~~ the measurable student outcomes set forth in the charter, both schoolwide and for each numerically significant student subgroup served by the school as defined in Education Code 52052. This determination shall be based on the measures specified in the approved charter and any applicable MOU, and on the charter school's annual review and assessment of its progress toward the goals and actions identified in its local control and accountability plan (LCAP);

), as reported in the California School Dashboard.

The Board shall monitor the fiscal condition of the charter school based on any financial report or information obtained from the charter school, including, but not limited to, the charter school's preliminary budget, LCAP and annual update of the charter school's LCAP, first and second interim financial reports, and final unaudited report for the full prior year. (Education Code 47604.32, 47604.33, 47606.5)

## Fees/Charges for Supervisorial Oversight

The district may charge for district supervisorial oversight as follows: (Education Code 47613; 5 CCR 11969.7)

1. ~~The district may charge Actual costs~~ up to one percent of ~~at the~~ charter school's revenue ~~for the actual costs of supervisorial oversight of the school. However, if the district is able to provide substantially rent-free facilities to the charter school, the district may charge.~~
2. ~~Actual costs~~ up to three percent of the charter school's revenue ~~for actual costs of supervisorial oversight or, if the facility is provided if the district provides the charter school substantially rent-free facilities~~

~~If the district provides the charter school with facilities under Education Code 47614, and charges the charter school a pro-rata share of the facilities costs calculated pursuant to 5 CCR 11969.7. If, the district charges the pro-rata share, it may also only charge the charter school for the actual costs of supervisorial oversight up to one percent of the charter school's revenue in oversight fees. (Education Code 47613).~~

## Technical Assistance/Intervention

3. ~~If Actual costs if the district is assigned supervisorial oversight responsibility for the charter school by SBE when authorized on appeal~~

## Technical Assistance/Intervention

~~Whenever a charter school is identified for technical assistance based on the performance of one or more numerically significant student subgroups on SBE-established criteria, the charter school shall receive technical assistance from the County Superintendent. Such technical assistance shall be focused on building the charter school's capacity to develop and implement actions and services responsive to student and community needs, including, but not limited to, any of the following: (Education Code 47607.3)~~

1. ~~Assisting the charter school to identify its strengths and weaknesses in regard to the state priorities applicable to the charter school pursuant to Education Code 47605(c). This shall include working collaboratively with the charter school to review performance data on the state and local indicators included in the California School Dashboard and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness.~~
2. ~~Working collaboratively with the charter school to secure assistance from an academic, programmatic, or fiscal expert or team of experts to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the charter school. Another service provider, including, but not limited to, a school district, county office of education, or charter school, may be solicited to act as a partner to the charter school in need of technical assistance.~~
3. ~~Obtaining from the charter school timely documentation demonstrating that it has completed the activities described in Items #1 and 2 or substantially similar activities, or has selected another service provider to work with the charter school to complete the activities described in Items #1 and 2 or substantially similar activities, and ongoing communication with the Board to assess the charter school's progress in improving student outcomes.~~

In addition, if, in three out of four consecutive school years, a charter school fails to improve outcomes for three or more numerically significant student subgroups ~~identified in Education Code 52052~~, or for all of the student subgroups if the school has fewer than three subgroups, in regard to one or more state or school priorities identified in the charter, the ~~district: (Education Code 47607.3)~~

~~1. Shall provide technical assistance to the charter school using an evaluation rubric adopted by the SBE pursuant to Education Code 52064.5~~

~~2. May~~ County Superintendent may request that the Superintendent of Public Instruction (SPI), with SBE approval, assign the California Collaborative for Educational Excellence to provide advice and assistance to the charter school pursuant to Education Code 52074

. (Education Code 47607.3; 52072)

In accordance with law, the Board may deny a charter school's renewal petition or may revoke a charter based on the charter school's poor performance, especially with regard to ~~the~~ inadequate academic achievement of all numerically significant subgroups of students served by the charter school.

(Education Code 47607, 47607.2)

## Complaints

Each charter school shall establish and maintain policies and procedures ~~to enable any person to file a complaint~~, in accordance with the uniform complaint procedures as specified in 5 CCR 4600-~~4687, 4670~~ to enable any person alleging the school's noncompliance with Education Code 47606.5 or 47607.3- to file a complaint with the charter school. (Education Code 52075)

A complaint may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance. A complainant who is not satisfied with the decision may appeal the decision to the SPI. (Education Code 52075)

If the charter school finds merit in the complaint or the SPI finds merit in an appeal, a remedy shall be provided to all affected students and parents/guardians. (Education Code 52075)

## School Closure

In the event that the Board revokes or denies renewal of a charter or the charter school ceases operation for any reason, the Superintendent or designee shall, when applicable in



accordance with the charter and/or ~~a memorandum of understanding~~ an MOU, provide assistance to facilitate the transfer of the charter school's former students and to finalize financial reporting and close-out.

of the charter school.

The Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days of the Board's action, if renewal of ~~the~~ charter is denied, ~~the~~ charter is revoked, or ~~the~~ charter school will cease operation for any reason.

Such notification shall include, but not be limited to, a description of the circumstances of the closure, the effective date of the closure, and the location of student and personnel records. (Education Code 47604.32; 5 CCR 11962.1)

---

#### **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.

| <b>State</b>                            | <b>Description</b>   |
|---|--|
| 5 CCR 11700-11705                       | Independent study  |
| 5 CCR 11960-11969.10                    | Charter schools  |
| 5 CCR 4600-4670                         | Uniform complaint procedures   |
| Bus. And Prof. Code 7583.45             | Training for security officers   |
| CA Constitution Article 16, Section 8.5 | <a href="#">Public finance; school accountability report card</a>                                  |
| CA Constitution Article 9, Section 5    | <a href="#">Common school system</a>   |
| Corp. Code 5110-6910                    | <a href="#">Nonprofit public benefit corporations</a>  |
| Ed. Code 1006                           | <a href="#">Prohibition against school district employees serving on county board of education</a> |
| Ed. Code 17070.10-17079.30              | <a href="#">Leroy F. Greene School Facilities Act</a>  |
| Ed. Code 17280-17317                    | Field Act; approval of plans and supervision of construction                                       |
| Ed. Code 17365-17374                    | Field Act; fitness for occupancy; liability of board members                                       |
| Ed. Code 215                            | Suicide prevention policies  |
| Ed. Code 215.5                          | Student identification cards; inclusion of safety hotlines   |
| Ed. Code 220                            | Prohibition of discrimination  |
| Ed. Code 221.61                         | Posting of Title IX information on website   |
| Ed. Code 221.9                          | Sex equity in competitive athletics  |
| Ed. Code 222                            | Reasonable accommodations; lactating students  |
| Ed. Code 222.5                          | Pregnant and parenting students; notification of rights  |
| Ed. Code 231.5                          | Sexual harassment policy   |

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| Ed. Code 234.4           | Mandated policy on bullying prevention   |
| Ed. Code 234.6           | Bullying and harassment prevention information   |
| Ed. Code 234.7           | Student protections relating to immigration and citizenship status   |
| Ed. Code 32280-32289.5   | School safety plans  |
| Ed. Code 32283.5         | Bullying; online training  |
| Ed. Code 33479-33479.9   | The Eric Parades Sudden Cardiac Arrest Prevention Act  |
| Ed. Code 35179.4-35179.6 | Interscholastic athletic programs, safety; swimming pool safety that is not part of interscholastic athletic program |
| Ed. Code 35183.1         | Graduation ceremonies; tribal regalia or recognized object of religious/cultural significance                        |
| Ed. Code 35292.6         | Stocking of menstrual products   |
| Ed. Code 35330           | Field trips and excursions; student fees   |
| Ed. Code 38001.5         | Training for security officers   |
| Ed. Code 38080-38086     | School meals   |
| Ed. Code 39831.3         | Transportation safety plan   |
| Ed. Code 39843           | Disciplinary action against bus driver; report to Department of Motor Vehicles                                       |
| Ed. Code 41024           | Report of expenditure of state facility funds  |
| Ed. Code 42100           | Annual statement of receipts and expenditures  |
| Ed. Code 44030.5         | Reporting change in employment status due to alleged misconduct  |
| Ed. Code 44237           | Criminal record summary  |
| Ed. Code 44258.9         | Monitoring of teacher assignments  |
| Ed. Code 44691           | Information on detection of child abuse; annual training   |
| Ed. Code 44830.1         | Certificated employees; conviction of a violent or serious felony  |
| Ed. Code 45122.1         | Classified employees; conviction of a violent or serious felony  |
| Ed. Code 45125.1         | Criminal records summary; employees of contracting entity  |
| Ed. Code 46015           | Accommodations for pregnant and parenting students; parental leave   |
| Ed. Code 46390-46393     | Emergency average daily attendance   |
| Ed. Code 47600-47616.7   | Charter Schools Act of 1992  |
| Ed. Code 47634.2         | Nonclassroom-based instruction   |
| Ed. Code 47640-47647     | Special education funding for charter schools  |

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| Ed. Code 47651         | Apportionment of funds; charter schools   |
| Ed. Code 48000         | Minimum age of admission for kindergarten; transitional kindergarten                  |
| Ed. Code 48010         | Minimum age of admission (first grade)  |
| Ed. Code 48206.3-48208 | Students with temporary disabilities; individual instruction                          |
| Ed. Code 48850-48859   | Education of foster youth and homeless students                                       |
| Ed. Code 48901.1       | Suspension and expulsion; willful defiance  |
| Ed. Code 48907         | Exercise of free expression; time, place and manner rules and regulations             |
| Ed. Code 48913.5       | Suspended students; homework assignments  |
| Ed. Code 48950         | Speech and other communication  |
| Ed. Code 48985         | Notices to parents in language other than English                                     |
| Ed. Code 49005-49006.4 | Seclusion and restraint   |
| Ed. Code 49010         | Pupil fees  |
| Ed. Code 49011         | Student fees  |
| Ed. Code 49014         | Public School Fair Debt Collection Act  |
| Ed. Code 49061         | Definitions; directory information  |
| Ed. Code 49062.5       | Student records; name or gender change  |
| Ed. Code 49070         | Challenging student records   |
| Ed. Code 49073.2       | Privacy of student and parent/guardian personal information; minutes of board meeting |
| Ed. Code 49076.7       | Student records; data privacy; social security numbers                                |
| Ed. Code 49110         | Authority to issue work permits   |
| Ed. Code 49381         | Human trafficking prevention  |
| Ed. Code 49414         | Epinephrine auto-injectors  |
| Ed. Code 49414.3       | Administration of opioid antagonist   |
| Ed. Code 49428         | Notification of mental health services  |
| Ed. Code 49428.5       | Employment of medical personnel   |
| Ed. Code 49430-49434   | The Pupil Nutrition, Health, and Achievement Act of 2001                              |
| Ed. Code 49431.9       | Prohibition of advertisement of non-nutritious foods                                  |
| Ed. Code 49475         | Health and safety; concussions and head injuries                                      |
| Ed. Code 49501.5       | Free breakfast and lunch to all students  |
| Ed. Code 49550-49564.5 | Meals for needy students  |
| Ed. Code 49557.5       | Child Hunger Prevention and Fair Treatment Act of 2017                                |

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| Ed. Code 49564.3            | Provision of federal universal meal service  |
| Ed. Code 49700-49701        | Education of children of military families   |
| Ed. Code 51224.7            | Mathematics placement policy   |
| Ed. Code 51225.1-51225.2    | Exemption from local graduation requirements; acceptance of coursework   |
| Ed. Code 51225.3            | High school graduation requirements  |
| Ed. Code 51225.6            | Instruction in cardiopulmonary resuscitation; districts that require health education for graduation           |
| Ed. Code 51225.7-51225.8    | Completion and submission of the Free Application for Federal Student Aid and California Dream Act Application |
| Ed. Code 51413              | Diploma of graduation without passage of high school exit examination  |
| Ed. Code 51744-51749.6      | Independent study  |
| Ed. Code 51925-51929        | Mandatory mental health education  |
| Ed. Code 51930-51939        | California Healthy Youth Act   |
| Ed. Code 52052              | Accountability; numerically significant student subgroups  |
| Ed. Code 52060-52077        | Local control and accountability plan  |
| Ed. Code 52075              | Uniform complaint procedures   |
| Ed. Code 56026              | Special education  |
| Ed. Code 56040.3            | Availability of assistive technology device  |
| Ed. Code 56145-56146        | Special education services in charter schools  |
| Ed. Code 56365-56366.12     | Nonpublic, nonsectarian schools  |
| Ed. Code 56521.1-56521.2    | Emergency Interventions  |
| Ed. Code 60600-60649        | Assessment of academic achievement   |
| Ed. Code 64000              | Categorical programs included in consolidated application  |
| Ed. Code 64001              | School plan for student achievement; consolidated application programs   |
| Ed. Code 65000-65001        | School site councils   |
| Ed. Code 69432.9-69432.92   | Cal Grant program; notification of grade point average and high school graduation                              |
| Gov. Code 1090-1099         | Prohibitions applicable to specified officers  |
| Gov. Code 3540-3549.3       | Educational Employment Relations Act   |
| Gov. Code 3555-3559         | Public employee communication, information and orientation   |
| Gov. Code 54950-54963       | The Ralph M. Brown Act   |
| Gov. Code 7920.000-7930.170 | California Public Records Act  |

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| Gov. Code 81000-91014                             | Political Reform Act  |
| H&S Code 104420                                   | Tobacco Use Prevention Education grant program  |
| H&S Code 104559                                   | Tobacco-free schools  |
| Lab. Code 1198.5                                  | Personnel records related to performance and grievance  |
| Lab. Code 3074.2                                  | College and career fairs; notice to apprenticeship programs                                     |
| Pen. Code 1192.7                                  | Definition of serious felony  |
| Pen. Code 667.5                                   | Definition of violent felony  |
| Veh. Code 28160                                   | Child safety alert system   |
| <b>Federal</b>                                    | <b>Description</b>  |
| 20 USC 1681-1688                                  | Title IX of the Education Amendments of 1972; discrimination based on sex                       |
| 20 USC 6311                                       | State plan  |
| 20 USC 7221-7221j                                 | Charter schools   |
| 34 CFR 200.1-200.78                               | Accountability  |
| 42 USC 11431-11435                                | McKinney-Vento Homeless Assistance Act  |
| <b>Management Resources</b>                       | <b>Description</b>  |
| Attorney General Opinion                          | 104 Ops.Cal.Atty.Gen. 66 (2021)   |
| Attorney General Opinion                          | 101 Ops.Cal.Atty.Gen. 92 (2018)   |
| Attorney General Opinion                          | 78 Ops.Cal.Atty.Gen. 297 (1995)   |
| Attorney General Opinion                          | 89 Ops.Cal.Atty.Gen. 166 (2006)   |
| Attorney General Opinion                          | 80 Ops.Cal.Atty.Gen. 52 (1997)  |
| CA Department of Education Publication            | California School Accounting Manual   |
| CA Office of Administrative Hearings Decisions    | Student v. Horizon Instructional Systems Charter School, (2012) OAH Case No. 2011060763         |
| California Department of Education Publication    | Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 20-01, July 23, 2020        |
| California Dept. of Pesticide Reg. Publication    | School District Integrated Pest Management Plan Template  |
| California Interscholastic Federation Publication | Pursuing Victory with Honor, 1999   |
| Court Decision                                    | Ridgecrest Charter School v. Sierra Sands Unified School District (2005) 130 Cal.App.4th 986    |
| CSBA Publication                                  | Charter Schools: A Guide for Governance Teams, rev. 2021  |
| CSBA Publication                                  | Charter Schools in Focus, Issue 2: Ensuring Effective Oversight, Governance Brief, October 2017 |

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|-------------------|---|
| CSBA Publication  | Uncharted Waters: Recommendations for Prioritizing Student Achievement and Effective Governance in California's Charter Schools, September 2018 |
| U.S. DOE Guidance | Charter Schools Program: Title V, Part B of the ESEA, Nonregulatory Guidance, January 2014  |
| Website           | CSBA District and County Office of Education Legal Services   |
| Website           | U.S. Department of Agriculture  |
| Website           | National Suicide Prevention Lifeline  |
| Website           | National Domestic Violence Hotline  |
| Website           | California State Teachers Retirement System   |
| Website           | California Public Employees Retirement System   |
| Website           | California Department of General Services, Office of Administrative Hearings  |
| Website           | California Commission on Teacher Credentialing  |
| Website           | California Commission on Peace Officer Standards and Training   |
| Website           | California Bureau of Security and Investigative Services  |
| Website           | <a href="#">California Department of Pesticide Regulation</a>   |
| Website           | <a href="#">California State Controller</a>   |
| Website           | <a href="#">California Student Aid Commission</a>   |
| Website           | <a href="#">National Association of Charter School Authorizers</a>  |
| Website           | <a href="#">California Charter Schools Association</a>  |
| Website           | California Department of Education, Charter Schools   |
| Website           | <a href="#">California Interscholastic Federation</a>   |
| Website           | <a href="#">California Office of the Attorney General</a>   |
| Website           | <a href="#">CSBA</a>  |
| Website           | <a href="#">U.S. Department of Education</a>  |

## Cross References

| Code    | Description  |
|---------|--|
| 0420.4  | <del>Charter School Authorization</del> Charter School Authorization |
| 0420.4  | <del>Charter School Authorization</del> Charter School Authorization |
| 0420.42 | <del>Charter School Renewal</del> Charter School Renewal             |
| 0420.43 | <del>Charter School Revocation</del> Charter School Revocation       |

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|--------------------|--|
| 0460               | <del>Local Control And Accountability Plan</del> Local Control And Accountability Plan |
| 0460               | <del>Local Control And Accountability Plan</del> Local Control And Accountability Plan |
| 0500               | <del>Accountability</del> Accountability   |
| 1312.3             | <del>Uniform Complaint Procedures</del> Uniform Complaint Procedures                   |
| <u>1312.3</u>      | <u>Uniform Complaint Procedures</u>  |
| <u>1312.3-E(1)</u> | <u>Uniform Complaint Procedures</u>  |
| <u>1312.3-E(2)</u> | <u>Uniform Complaint Procedures</u>  |
| 1431               | <del>Waivers</del> Waivers   |
| 6162.51            | <del>State Academic Achievement Tests</del> State Academic Achievement Tests           |
| 6162.51            | <del>State Academic Achievement Tests</del> State Academic Achievement Tests           |
| 7160               | <del>Charter School Facilities</del> Charter School Facilities                         |
| 7160               | <del>Charter School Facilities</del> Charter School Facilities                         |

Board Policy Manual  
Hanford Elementary School District

**Exhibit 0420.41-E(1): Charter School Oversight**

**Status: ADOPTED**

**Original Adopted Date: 07/01/2017 | Last Revised Date: 06/01/2023 | Last Reviewed Date: 06/01/2023**

## REQUIREMENTS FOR CHARTER SCHOOLS

### Charter schools

A charter school shall be subject to the terms of its charter; any memorandum of understanding between the school and the district Board of Trustees; the state and federal constitutions; applicable federal laws; state laws that apply to governmental agencies in general; and other legal requirements that are expressly applicable to charter schools, including, but not limited to, the following requirements ~~that each charter school or the entity managing the charter school.~~

### Governance

#### Governance

1. Comply with the Ralph M. Brown Act (Government Code 54950-54963), California Public Records Act (Government Code ~~6250-6270~~7920.000- 7930.215), conflict of interest laws (Government Code 1090-1099), and Political Reform Act (Government Code 81000-91014), including the adoption of a conflict of interest code pursuant to Government Code 87300 (Education Code 47604.1)  
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2. Except as otherwise authorized by Government Code 54954, hold the meetings of its governing body within the physical boundaries of the county in which the charter school is located or, if a nonclassroom-based charter school that does not have a facility or operates one or more resource centers, hold governing body meetings within the physical boundaries of the county in which the greatest number of students enrolled in the charter school reside. In addition, a two-way teleconference location shall be established at the school site and/or resource center, as applicable. (Education Code 47604.1)  
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### Operations

3. The charter school's executive director or any of the charter school's employees shall not serve as a member of the county board of education in the county where the charter school is located (Education Code 1006; Government Code 1099)

#### Operations

- ~~3.4.~~ Not be operated as, or be operated by, a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization (Education Code 47604)  
-



~~4.5.~~ Be nonsectarian in its programs, admission policies, employment practices, and all other operations. (Education Code 47605)

### Admission/Enrollment

#### Admission/Enrollment

~~5.6.~~ Adhere to all laws establishing the minimum age for public school attendance. (Education Code 47610)

~~6.7.~~ Serve students who are California residents and who, if over 19 years of age, are continuously enrolled in a public school and making "satisfactory progress" toward a high school diploma as defined in 5 CCR 11965. (Education Code 47612)

~~7.8.~~ Serve students with disabilities in the same manner as such students are served in other district schools. (Education Code 47646, 56145)

~~8.9.~~ Admit all students who wish to attend the charter school, according to the following criteria and procedures:

~~a.~~ Admission to the charter school shall not be determined according to the student's or parent/guardian's place of residence within the state, except that any existing public school converting partially or entirely to a charter school shall adopt and maintain a policy giving admission preference to students who reside within that school's former attendance area. (Education Code 47605)

a.

If a charter school will be physically located in a public elementary school attendance area in which 50 percent or more of the student enrollment is eligible for free or reduced-price meals, it may also establish an admission preference for students who are currently enrolled in that public elementary school and for students who reside in the public school attendance area. (Education Code 47605.3)

b. If the number of students who wish to attend the charter school exceeds the school's capacity, attendance shall be determined by a public random drawing, with preference extended to students currently attending the charter school and students who reside in the district, except as provided for in Education Code 47614.5. ~~(Education Code 47605)~~

c. Other admission preferences may be permitted by the Board of the district on an individual school basis consistent with law. ~~(Education Code 47605)~~ Preferences shall not result in limited

enrollment access for students with disabilities, academically low-achieving students, English learners, neglected or delinquent students, students experiencing homelessness, foster youth, students who are economically disadvantaged, or on the basis of nationality, race, ethnicity, or sexual orientation. Mandatory parental volunteer hours shall not be the basis of a preference or a criterion for admission or continued enrollment. (Education Code 47605)

~~9. Immediately enroll a homeless student, except where such enrollment would conflict with Education Code 47605(d) (Education Code 48850; 42 USC 11431-11435)~~

~~10.~~ 10. Not discourage a student from enrolling or seeking to enroll in the charter school, nor encourage a current student from disenrolling, for any reason, including, but not limited to, the student's academic performance, nationality, race, ethnicity, or sexual orientation or because the student is a student with disabilities, academically low achieving, an English learner, neglected or delinquent, experiencing homelessness, economically disadvantaged, or a foster youth. The charter school shall not request or require a student's records to be submitted before enrollment. The charter school shall post on its website the California Department of Education's (CDE) notice of these requirements and shall provide the notice to parents/guardians or students age 18 and older when the parent/guardian or student inquires about enrollment, before conducting an enrollment lottery, and before disenrollment of a student. (Education Code 47605)

~~10.~~

11. Comply with the requirements of Education Code 48850-48859 regarding the enrollment, identification, and placement of foster youth students experiencing homelessness and unaccompanied youth (Education Code 48850, 48851, 48852.5, 48852.6; 42 USC 11431-11435)

~~10.~~ 12. Comply with the requirements of Education Code 48850-48859 regarding the enrollment and placement of foster youth (Education Code 48853.5, 48859)

~~11.~~ 13. Allow a student who is enrolled in the charter school but receiving individual instruction at home or a hospital due to a temporary disability to return to the charter school when well enough to do so, provided the student returns during the school year in which the individual instruction was initiated (Education Code 48207.3)

### Nondiscrimination

### Nondiscrimination

~~12.~~ 14. Not discriminate against any student on the basis of the characteristics listed in Education Code 220 (Education Code 47605)

~~13.~~ 15. Adopt policy that is consistent with the model policy developed by the California Attorney General addressing the charter school's response to immigration enforcement, notify parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, prohibit the collection of information or documents regarding the immigration status of students or their family members, and fulfill other requirements of Education Code 234.7

~~14.16.~~ Post specified information related to the prohibition against discrimination under Title IX of the Education Amendments of 1972 in a prominent and conspicuous location on the school ~~web site~~[website](#) or on the ~~web site~~[website](#) of the charter operator (Education Code 221.61)

~~15.17.~~ If the charter school offers competitive athletics, annually post on the school's ~~web site~~[website](#) or on the ~~web site~~[website](#) of the charter operator the total enrollment of the school classified by gender, the number of students who participate in competitive athletics classified by gender, and the number of boys' and girls' teams classified by sport and by competition level (Education Code 221.9)

~~16.18.~~ Provide specified accommodations to pregnant and parenting students, including, but not limited to, the provision of parental leave and reasonable accommodations on campus to a lactating student to express breast milk, breastfeed an infant child, or address other needs related to breastfeeding. The charter school shall notify pregnant and parenting students and parents/guardians of the rights and options available to pregnant and parenting students. (Education Code 222, 222.5, 46015)

~~17.~~

~~18.19.~~ If a direct-funded charter school, adopt and implement uniform complaint procedures to resolve complaints of unlawful discrimination or alleged violation of a state or federal law or regulation governing educational programs, in accordance with 5 CCR 4600-4670 (5 CCR 4600)

#### Tuition and Fees

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#### Tuition and Fees

~~19.20.~~ Not charge tuition (Education Code 47605)

~~20.~~ 21. Not charge student fees for any activity that is an integral component of the educational program, except as authorized by those Education Code provisions that explicitly apply to charter schools

21. ([Education Code 49010, 49011](#))

Not bill, nor take any negative action against, a student or former student for a debt owed to the charter school. The school shall provide an itemized invoice for any amount owed by the parent/guardian on behalf of a student or former student before pursuing payment of the debt and shall provide a receipt to the parent/guardian for each payment made to the school. (Education Code 49014)

#### School Plans

#### School Plans

22. Adopt a local control and accountability plan (LCAP) and update the plan by July 1 each year, ~~in consultation after holding a public hearing, consulting~~ with specified stakeholders, and using the template adopted by the State Board of Education (SBE). ~~To the extent practicable, data shall be reported in a manner consistent with how information is reported on the California School Dashboard.~~ As part of the LCAP adoption and annual update to the LCAP, the governing body of the charter school shall separately adopt a local control funding formula budget overview for parents/guardians ~~and as appropriate, an Individuals with Disabilities Education Act Addendum,~~ based on the ~~template~~ templates developed by ~~the~~ SBE, ~~which includes specified information relating to the school's budget.~~ (Education Code 47604.33, 47606.5, 52064, 52064.1), 52064.3)
23. If the charter school applies for federal and/or state categorical program funding through the state's consolidated application, establish a school site council to develop and annually review a school plan for student achievement, unless the school chooses to use its LCAP for this purpose (Education Code 64000-64001, 65000-65001)
24. Develop a comprehensive safety plan in accordance with Education Code 32282 and review and update the plan by March 1 each year (Education Code 47605)
25. Develop a transportation safety plan that includes procedures to ensure that a student is not left unattended on a school bus, student activity bus, youth bus, or child care motor vehicle and procedures for designating an adult chaperone, other than the driver, to accompany students on a school activity bus. In addition, ensure that each school bus, student activity bus, youth bus, or child care motor vehicle is equipped with a child safety alert system that requires the driver to either manually contact or scan the device, thereby prompting the driver to inspect the entirety of the interior of the vehicle before exiting, unless the student activity bus is exempted by law. (Education Code 39831.3; Vehicle Code 28160)

### Curriculum and Instruction

### Curriculum and Instruction

26. Offer at least the number of instructional minutes required by law for the grade levels provided by the charter school (Education Code 47612.5)

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- ~~27. If the charter school offers a kindergarten program, may also offer a transitional kindergarten~~

27. ~~program to serve~~ students ~~whose fifth birthday is from September 2 through December 2 in grade 9,~~ adopt a fair, objective, and transparent mathematics placement policy with specified components (Education Code ~~48000~~51224.7)

28. If the charter school serves students in any of grades 7-12, provide comprehensive sexual health education and human immunodeficiency virus (HIV) prevention education at least once in junior high or middle school and once in high school, beginning in the 2019-2020 school year (Education Code 51931, 51934)

29. If the charter school serves students in any of grades 6-12, identify and implement methods of informing parents/guardians of human trafficking prevention resources by January 1, 2020 (Education Code 49381)

30. If the charter school serves students in middle or high school and offers one or more courses in health education, include in those courses instruction in mental health, as specified (Education Code 51925-51929)

31. If the charter school serves students in grade 12, comply with the requirements for student completion and submission of the Free Application for Federal Student Aid and California Dream Act Application (Education Code 51225.7, 51225.8)

32. If the charter school is planning to hold a college or career fair, the charter school shall notify each apprenticeship program in the same county as the charter school with the planned date, time, and location of the fair (Labor Code 3074.2)

30.33. If the charter school provides independent study, meet the requirements of Education Code 51745-51749.6, except that the school may be allowed to offer courses required for graduation solely through independent study as an exception to Education Code 51745(e) (Education Code 47612.5, 51747.3; 5 CCR 11705)

34. Develop a plan for offering independent study to affected students pursuant to Education Code 46393 if the governing body of the charter school submits an affidavit pursuant to Education Code 46392 necessitated by an emergency condition that resulted in a school closure (Education Code 46392, 46393)

35. Accept and provide full or partial credit for coursework satisfactorily completed by a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or a student participating in a newcomer program while attending another school (Education Code 51225.2)

31.36. Meet all statewide standards and conduct any statewide assessments applicable to noncharter public schools (Education Code 47605, 47612.5, 60605)

### Special Education

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37. Provide assistive technology devices in a student's home or other settings if the individualized education program team determines that such access is necessary. The charter school shall also provide an assistive technology device or comparable device to a student who enrolls in another local educational agency, for two months after the student leaves the charter school or until alternative arrangements can be made, whichever occurs first (Education Code 56040.3)

38. If the charter school is an independent member of a special education local plan area and has a master contract with a nonpublic, nonsectarian school:

- a. Pay the full amount of the tuition or fees for students with disabilities enrolled in programs or services provided pursuant to that contract (Education Code 56365)
- b. Conduct at least one onsite visit to the nonpublic, nonsectarian school prior to a student's placement and at least once each school year (Education Code 56366.1)

### High School Graduation

39. Exempt a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, or migrant student who transfers between schools after the second year of high school, or a student participating in a newcomer program for newly immigrant students in grades 11-12, from any of the charter school's graduation requirements that exceed state requirements, unless the charter school determines that the student is reasonably able to complete the requirements by the end of the fourth year of high school (Education Code 51225.1, 51225.2)

40. In accordance with Education Code 51225.31, exempt an eligible student with disabilities from all coursework and other requirements adopted by the charter school board that are in addition to the statewide course requirements specified in Education Code 51225.3, and award such student a high school diploma (Education Code 51225.31)

41. Grant a high school diploma to any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination (Education Code 51413)

42. Require students to meet the state minimum course requirements for graduation as specified in Education Code 51225.3, as well as any additional graduation requirements required by the governing body (Education Code 51225.3)

### Student Expression

43. Allow a student to wear traditional tribal regalia or recognized objects of religious or cultural significance as an adornment at school graduation ceremonies, unless the charter school determines that an item is likely to cause a substantial disruption of, or material interference with, the ceremony (Education Code 35183.1)

32.44. Provide students the right to exercise freedom of speech and of the press including, but not limited to, the use of bulletin boards; the distribution of printed materials or petitions; the wearing of buttons, badges, and other insignia; and the right of expression in official publications (Education Code 48907, 48950)

### Staffing

- ~~33.45.~~ \_\_\_\_ Require its teachers to hold a certificate, permit, or other document issued by the Commission on Teacher Credentialing (CTC) ~~equivalent to that which a teacher in other public schools would be required to hold~~ as required for the teacher's certificated assignment. Teachers employed by the charter school during the 2019-20 school year shall have until July 1, 2025 to obtain the required certificate required. (Education Code 47605, 47605.4)  
(Education Code 47605)
46. If the charter school offers TK, require credentialed teachers first assigned to a TK class to meet one of three specified criteria establishing qualification for the position by August 1, 2023, and to maintain adult to student ratios as specified in Education Code 48000 (Education Code 48000)
47. Review potential misassignments and vacant positions in the charter school, including data from CTC, respond to the County Superintendent of Schools when necessary to show that an employee is legally authorized for an assignment, and correct any misassignments if notified by the County Superintendent that an assignment is not legally authorized (Education Code 44258.9)
- ~~34.48.~~ \_\_\_\_ Not hire any person who has been convicted of a violent or serious felony except as otherwise provided by law, and, if the charter school contracts with an entity for specified services, verify that any employee of that entity who ~~will have contact~~ interacts with students outside of the immediate supervision and control of the student's parent/guardian or a school employee has ~~had~~ a valid criminal ~~background check records summary, unless an exception applies~~ (Education Code 44830.1, 45122.1, 45125.1)
- ~~35.49.~~ \_\_\_\_ Report to ~~the~~ CTC any change in a certificated employee's employment status (dismissal, nonreelection, resignation, suspension, unpaid administrative leave for more than 10 days, retirement, or other decision not to employ or reemploy) as a result of an allegation of misconduct or while an allegation of misconduct is pending (Education Code 44030.5)
- ~~36.50.~~ \_\_\_\_ ~~Meet~~ If the charter school chooses to make the state teachers' retirement plan and/or the public employees retirement system available to its employees, ~~meet~~ the requirements of Education Code 47611 ~~regarding the State Teachers' Retirement System~~ (Education Code 47610)
- ~~37.51.~~ \_\_\_\_ Meet the requirements of Government Code 3540-3549.3 related to collective bargaining in public education employment (Education Code 47611.5)

52. If the charter school employs security officers and/or security officers work on the charter school campus, provide the latest course of training developed by the Bureau of Security and Investigative Services of the Department of Consumer Affairs in consultation with the Commission on Peace Officer Standards and Training, as specified (Education Code 38001.5; Business and Professions Code 7583.45)

### Parent/Guardian Involvement

~~38.53.~~ 53. On a regular basis, consult with parents/guardians and teachers regarding the charter school's educational programs (Education Code 47605)

~~39.54.~~ 54. Notify parents/guardians of applicant students and currently enrolled students that parental involvement is not a requirement for acceptance to, or continued enrollment at, the charter school (Education Code 47605)

### Nutrition

~~55. Beginning with the 2019-2020 school year~~ If 15 percent or more of the students at the charter school speak a single primary language other than English, provide each eligible student with one nutritionally adequate all notices, reports, statements, or records sent to parents/guardians in English and in the primary language (Education Code 48985)

### Nutrition

~~40. Provide breakfast and/or lunch free of charge during each school day to students requesting a meal regardless of the student's free or reduced-price meal during each school day, except as provided for a charter school that offers nonclassroom-based instruction (Education Code 47613.5)~~

~~56. eligibility.~~ If the charter school participates in the National School Lunch Program (NSLP) and/or School Breakfast program (SBP) and is a high poverty school, as defined, the charter school shall apply to operate a federal universal meal service provision, and upon approval, apply such service. (Education Code 49501.5, 49564.3)

~~41.57.~~ 57. If the charter school participates in the NSLP or SBP, not promote any food or beverage during the school day that does not comply with state nutritional standards pursuant to Education Code 49430-49434, and not participate in a corporate incentive program that offers free or discounted non-nutritious foods or beverages as rewards for students who reach certain academic goals (Education Code 49431.9)

### Student Health

~~42. If the charter school participates in the National School Lunch and/or Breakfast program, notify parents/guardians within 10 days of their child's meal account reaching a negative balance; ensure that a student with unpaid school meal fees is not shamed, treated differently, or served a meal that differs from other students; and prohibit student discipline from resulting in the denial or delay of a nutritionally adequate meal (Education~~



~~43. If the charter school participates in the National School Lunch and/or Breakfast program and is a very high poverty school, as defined, apply to the California Department of Education (CDE) to provide lunch and/or breakfast free of charge to all students under a federal universal service provision (Education Code 49564)~~

### Student Health

~~58. If the charter school serves students in grades 7-12, adopt~~Adopt a policy on suicide prevention, intervention, and postvention ~~with specified components, for grades 7-12, and an age-appropriate policy for grades K-6, and~~ review the policy at least every five years, ~~and, if the school~~ (Education Code 215)

~~59. Each charter school that serves students in any of grades 6-12 shall create and prominently display an age appropriate and culturally relevant poster that identifies approaches and resources about student mental health. (Education Code 49428.5)~~

~~44.60.~~ If the charter school serves grades 7-12 and issues student identification cards, print the telephone ~~number~~numbers of the National Suicide Prevention Lifeline ~~on those and the National Domestic Violence Hotline on the identification~~ cards (Education Code 215; ~~215.5~~)

~~45.61.~~ Notify students and parents/guardians at least twice during the school year on how to initiate access to available student mental health services on campus or in the community (Education Code 49428)

~~46.62.~~ Provide annual training on child abuse and neglect reporting requirements to employees and persons working on the charter school's behalf who are mandated reporters, within the first six weeks of each school year or within six weeks of employment (Education Code 44691)

~~47.63.~~ If the charter school offers an athletic program, annually provide information sheets about concussions/head injuries and sudden cardiac arrest to athletes and their parents/guardians, which must be signed and returned to the school before the athlete initiates practice or competition. In the event that an athlete is suspected of sustaining a concussion or head injury, passes out, or faints during or immediately after participation in an athletic activity, the student shall be immediately removed from the activity for the remainder of the day and shall not be permitted to return to the activity until the student is evaluated by a licensed health care provider and receives written clearance to do so. (Education Code 33479-33479.5, 49475)

~~student is evaluated by a licensed health care provider and receives written clearance to do so. (Education Code 33479-33479.5, 49475)~~

~~48.64.~~ If the charter school offers an interscholastic athletic program, develop and post a written emergency action plan that describes procedures to be followed in the event of sudden cardiac arrest and other medical emergencies, acquire at least one automated external defibrillator (AED) for the school, and make the AED available at on-campus athletic activities or events. (Education Code 35179.4, 35179.6)

65. If the charter school sponsors or hosts an on-campus event in or around a swimming pool that is not part of an interscholastic athletic program, provide for the presence of at least one adult with a valid certification of cardiopulmonary resuscitation training throughout the duration of the event. (Education Code 35179.6)

~~49.66.~~ Provide school nurses or other voluntary, trained personnel with emergency epinephrine auto-injectors of the type required pursuant to Education Code 49414. (Education Code 49414)

~~50.67.~~ If the charter school chooses to make an opioid antagonist available to persons suffering, or reasonably believed to be suffering, from an opioid overdose, comply with the requirements of Education Code 49414.3, including, but not limited to, providing training to personnel who volunteer to administer the opioid antagonist

#### Student Conduct/Discipline

#### Student Conduct/Discipline

~~51.68.~~ Adopt a policy on bullying and cyberbullying prevention ~~by December 31, 2019, post~~ specified information on bullying and harassment prevention on the charter school's website, and annually make CDE's online training module on bullying prevention available to school site certificated employees and other employees who have regular interaction with students. (Education Code 234.4, 234.6, 32283.5)

69. Adopt and display a written policy on sexual harassment, include the policy as part of any orientation for new and continuing students, and post a poster notifying students of the policy. (Education Code 231.5, 231.6)

~~52.70.~~ Prohibit seclusion and behavioral restraint of students as a means of discipline, and only use such methods to control student behavior that poses a clear and present danger of serious physical harm to a student or others that cannot be immediately prevented by a less restrictive response. (Education Code 49005-49006.4)

71. Neither recommend for expulsion a student in grades K-12 nor suspend a student in grades K-8 for disrupting school activities or otherwise willfully defying the authority of school personnel in the performance of their duties. (Education Code 48901.1)

72. Upon request, provide a student who is suspended for two or more days with the homework assigned during the period of suspension. (Education Code 47606.2, 48913.5)

#### **Student and Parent/Guardian Records**

~~2.~~ Not collect or solicit social security numbers or the last four digits of social security numbers from students or their parents/guardians unless otherwise required to do so by state or federal law. (Education Code 49076.7)

~~53.~~ 73. Upon written request, not include the directory information of a student or the personal information of a parent/guardian, as defined, in the minutes of a meeting of the governing body. (Education Code 49073.2)

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~~54.~~ 74. If a student subject to compulsory full-time education is expelled or leaves the charter school without graduating or completing the school year for any reason, notify the Superintendent of the school district of the student's last known address within 30 days and, upon request, provide that district with a copy of the student's cumulative record, including a transcript of grades or report card, and health information. (Education Code 47605)

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## Facilities

75. If the charter school serves high school students, submit to the Student Aid Commission (CSAC), for use in the Cal Grant program, the grade point average (GPA) of all students in grade 12 and verification of high school graduation or its equivalent for students who graduated in the prior academic year. However, such information shall not be submitted when students opt out or are permitted by the rules of CSAC to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

76. Upon receipt of government-issued documentation of a change of name or gender or, if such documentation is not available, upon request in accordance with the procedure in Education Code 49070, update, and reissue if requested, a former student's records to include the student's updated legal name or gender. (Education Code 49062.5, 49070)

## Facilities

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~~55.~~ 77. Comply with the California Building Standards Code as adopted and enforced by the local building enforcement agency with jurisdiction over the area in which the charter school is located, unless the charter school facility meets either of the following conditions: (Education Code 47610, 47610.5)

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a. The facility complies with the Field Act pursuant to Education Code 17280-17317 and 17365-17374.

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b. The facility is exclusively owned or controlled by an entity that is not subject to the California Building Standards Code, including, but not limited to, the federal government.

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## Finance

78. If the charter school serves students in any of grades 6-12, stock the school's restrooms at all times with an adequate supply of menstrual products available and accessible free of cost in all women's restrooms, all-gender restrooms, and in at least one men's restroom (Education Code 35292.6)

## Finance

~~56:~~79. Promptly respond to all reasonable inquiries from the district, the county office of education, or the Superintendent of Public Instruction (SPI), including, but not limited to, inquiries regarding the charter school's financial records (Education Code 47604.3)

~~57:~~80. Maintain written contemporaneous records that document all student attendance and make these records available for audit and inspection (Education Code 47612.5)

~~58:~~81. Identify and report to the SPI any portion of the charter school's average daily attendance that is generated through nonclassroom-based instruction, including, but not limited to, independent study, home study, work study, and distance and computer-based education (Education Code 47612.5, 47634.2; 5 CCR 11963.2)

~~59:~~82. Annually prepare and submit financial reports to the ~~district~~ Board and the County Superintendent ~~of Schools~~ in accordance with the following reporting cycle:

- a. By July 1, a preliminary budget for the current fiscal year. For a charter school in its first year of operation, financial statements submitted with the charter petition pursuant to Education Code 47605(g) will satisfy this requirement. ~~(Education Code 47604.33)~~
- b. By December 15, an interim financial report for the current fiscal year reflecting changes through October 31. ~~(Education Code 47604.33)~~
- c. By March 15, a second interim financial report for the current fiscal year reflecting changes through January 31. ~~(Education Code 47604.33)~~
- d. By September 15, a final unaudited report for the full prior year. The report submitted to the Board shall include an annual statement of all the charter school's receipts and expenditures for the preceding fiscal year. (Education Code 42100,

- e. By December 15, a copy of the charter school's annual, independent financial audit report for the preceding fiscal year, unless the charter school's audit is encompassed in the district's audit. The audit report shall also be submitted to the State Controller and CDE. (Education Code 47605)

~~60.83.~~ If the charter school receives state facilities funding pursuant to the Leroy F. Greene School Facilities Act (Education Code 17070.10-17079.30), annually report a detailed list of all expenditures of state funds, and of the school's matching funds for completed projects, and submit an audit of completed facilities projects within one year of project completion (Education Code 41024)

### Accountability

### Accountability

84. Annually adopt a school accountability report card (Education Code 33126, 47612; California Constitution, Article 16, Section 8.5)

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### 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

### Description

5 CCR 11700-11705

Independent study

5 CCR 11960-11969.10

Charter schools

5 CCR 4600-4670

Uniform complaint procedures

Bus. And Prof. Code 7583.45

Training for security officers

CA Constitution Article 16, Section 8.5

Public finance; school accountability report card

CA Constitution Article 9, Section 5

Common school system

Corp. Code 5110-6910

Nonprofit public benefit corporations

Ed. Code 1006

Prohibition against school district employees serving on county board of education

Ed. Code 17070.10-17079.30

Leroy F. Greene School Facilities Act

Ed. Code 17280-17317

Field Act; approval of plans and supervision of construction

Ed. Code 17365-17374

Field Act; fitness for occupancy; liability of board members

Ed. Code 215

Suicide prevention policies

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| <a href="#">Ed. Code 215.5</a>           | <a href="#">Student identification cards; inclusion of safety hotlines</a>   |
| <a href="#">Ed. Code 220</a>             | <a href="#">Prohibition of discrimination</a>  |
| <a href="#">Ed. Code 221.61</a>          | <a href="#">Posting of Title IX information on website</a>   |
| <a href="#">Ed. Code 221.9</a>           | <a href="#">Sex equity in competitive athletics</a>  |
| <a href="#">Ed. Code 222</a>             | <a href="#">Reasonable accommodations; lactating students</a>  |
| <a href="#">Ed. Code 222.5</a>           | <a href="#">Pregnant and parenting students; notification of rights</a>  |
| <a href="#">Ed. Code 231.5</a>           | <a href="#">Sexual harassment policy</a>   |
| <a href="#">Ed. Code 234.4</a>           | <a href="#">Mandated policy on bullying prevention</a>   |
| <a href="#">Ed. Code 234.6</a>           | <a href="#">Bullying and harassment prevention information</a>   |
| <a href="#">Ed. Code 234.7</a>           | <a href="#">Student protections relating to immigration and citizenship status</a>   |
| <a href="#">Ed. Code 32280-32289.5</a>   | <a href="#">School safety plans</a>  |
| <a href="#">Ed. Code 32283.5</a>         | <a href="#">Bullying; online training</a>  |
| <a href="#">Ed. Code 33479-33479.9</a>   | <a href="#">The Eric Parades Sudden Cardiac Arrest Prevention Act</a>  |
| <a href="#">Ed. Code 35179.4-35179.6</a> | <a href="#">Interscholastic athletic programs, safety; swimming pool safety that is not part of interscholastic athletic program</a> |
| <a href="#">Ed. Code 35183.1</a>         | <a href="#">Graduation ceremonies; tribal regalia or recognized object of religious/cultural significance</a>                        |
| <a href="#">Ed. Code 35292.6</a>         | <a href="#">Stocking of menstrual products</a>   |
| <a href="#">Ed. Code 35330</a>           | <a href="#">Field trips and excursions; student fees</a>   |
| <a href="#">Ed. Code 38001.5</a>         | <a href="#">Training for security officers</a>   |
| <a href="#">Ed. Code 38080-38086</a>     | <a href="#">School meals</a>   |
| <a href="#">Ed. Code 39831.3</a>         | <a href="#">Transportation safety plan</a>   |
| <a href="#">Ed. Code 39843</a>           | <a href="#">Disciplinary action against bus driver; report to Department of Motor Vehicles</a>                                       |
| <a href="#">Ed. Code 41024</a>           | <a href="#">Report of expenditure of state facility funds</a>  |
| <a href="#">Ed. Code 42100</a>           | <a href="#">Annual statement of receipts and expenditures</a>  |
| <a href="#">Ed. Code 44030.5</a>         | <a href="#">Reporting change in employment status due to alleged misconduct</a>  |
| <a href="#">Ed. Code 44237</a>           | <a href="#">Criminal record summary</a>  |
| <a href="#">Ed. Code 44258.9</a>         | <a href="#">Monitoring of teacher assignments</a>  |
| <a href="#">Ed. Code 44691</a>           | <a href="#">Information on detection of child abuse; annual training</a>   |
| <a href="#">Ed. Code 44830.1</a>         | <a href="#">Certificated employees; conviction of a violent or serious felony</a>  |
| <a href="#">Ed. Code 45122.1</a>         | <a href="#">Classified employees; conviction of a violent or serious felony</a>  |

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| <a href="#">Ed. Code 45125.1</a>       | <a href="#">Criminal records summary; employees of contracting entity</a>                             |
| <a href="#">Ed. Code 46015</a>         | <a href="#">Accommodations for pregnant and parenting students; parental leave</a>                    |
| <a href="#">Ed. Code 46390-46393</a>   | <a href="#">Emergency average daily attendance</a>  |
| <a href="#">Ed. Code 47600-47616.7</a> | <a href="#">Charter Schools Act of 1992</a>   |
| <a href="#">Ed. Code 47634.2</a>       | <a href="#">Nonclassroom-based instruction</a>  |
| <a href="#">Ed. Code 47640-47647</a>   | <a href="#">Special education funding for charter schools</a>   |
| <a href="#">Ed. Code 47651</a>         | <a href="#">Apportionment of funds; charter schools</a>   |
| <a href="#">Ed. Code 48000</a>         | <a href="#">Minimum age of admission for kindergarten; transitional kindergarten</a>                  |
| <a href="#">Ed. Code 48010</a>         | <a href="#">Minimum age of admission (first grade)</a>  |
| <a href="#">Ed. Code 48206.3-48208</a> | <a href="#">Students with temporary disabilities; individual instruction</a>                          |
| <a href="#">Ed. Code 48850-48859</a>   | <a href="#">Education of foster youth and homeless students</a>                                       |
| <a href="#">Ed. Code 48901.1</a>       | <a href="#">Suspension and expulsion; willful defiance</a>  |
| <a href="#">Ed. Code 48907</a>         | <a href="#">Exercise of free expression; time, place and manner rules and regulations</a>             |
| <a href="#">Ed. Code 48913.5</a>       | <a href="#">Suspended students; homework assignments</a>  |
| <a href="#">Ed. Code 48950</a>         | <a href="#">Speech and other communication</a>  |
| <a href="#">Ed. Code 48985</a>         | <a href="#">Notices to parents in language other than English</a>                                     |
| <a href="#">Ed. Code 49005-49006.4</a> | <a href="#">Seclusion and restraint</a>   |
| <a href="#">Ed. Code 49010</a>         | <a href="#">Pupil fees</a>  |
| <a href="#">Ed. Code 49011</a>         | <a href="#">Student fees</a>  |
| <a href="#">Ed. Code 49014</a>         | <a href="#">Public School Fair Debt Collection Act</a>  |
| <a href="#">Ed. Code 49061</a>         | <a href="#">Definitions; directory information</a>  |
| <a href="#">Ed. Code 49062.5</a>       | <a href="#">Student records; name or gender change</a>  |
| <a href="#">Ed. Code 49070</a>         | <a href="#">Challenging student records</a>   |
| <a href="#">Ed. Code 49073.2</a>       | <a href="#">Privacy of student and parent/guardian personal information; minutes of board meeting</a> |
| <a href="#">Ed. Code 49076.7</a>       | <a href="#">Student records; data privacy; social security numbers</a>                                |
| <a href="#">Ed. Code 49110</a>         | <a href="#">Authority to issue work permits</a>   |
| <a href="#">Ed. Code 49381</a>         | <a href="#">Human trafficking prevention</a>  |
| <a href="#">Ed. Code 49414</a>         | <a href="#">Epinephrine auto-injectors</a>  |
| <a href="#">Ed. Code 49414.3</a>       | <a href="#">Administration of opioid antagonist</a>   |
| <a href="#">Ed. Code 49428</a>         | <a href="#">Notification of mental health services</a>  |

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| <a href="#">Ed. Code 49428.5</a>         | <a href="#">Employment of medical personnel</a>  |
| <a href="#">Ed. Code 49430-49434</a>     | <a href="#">The Pupil Nutrition, Health, and Achievement Act of 2001</a>   |
| <a href="#">Ed. Code 49431.9</a>         | <a href="#">Prohibition of advertisement of non-nutritious foods</a>   |
| <a href="#">Ed. Code 49475</a>           | <a href="#">Health and safety; concussions and head injuries</a>   |
| <a href="#">Ed. Code 49501.5</a>         | <a href="#">Free breakfast and lunch to all students</a>   |
| <a href="#">Ed. Code 49550-49564.5</a>   | <a href="#">Meals for needy students</a>   |
| <a href="#">Ed. Code 49557.5</a>         | <a href="#">Child Hunger Prevention and Fair Treatment Act of 2017</a>   |
| <a href="#">Ed. Code 49564.3</a>         | <a href="#">Provision of federal universal meal service</a>  |
| <a href="#">Ed. Code 49700-49701</a>     | <a href="#">Education of children of military families</a>   |
| <a href="#">Ed. Code 51224.7</a>         | <a href="#">Mathematics placement policy</a>   |
| <a href="#">Ed. Code 51225.1-51225.2</a> | <a href="#">Exemption from local graduation requirements; acceptance of coursework</a>   |
| <a href="#">Ed. Code 51225.3</a>         | <a href="#">High school graduation requirements</a>  |
| <a href="#">Ed. Code 51225.6</a>         | <a href="#">Instruction in cardiopulmonary resuscitation; districts that require health education for graduation</a>           |
| <a href="#">Ed. Code 51225.7-51225.8</a> | <a href="#">Completion and submission of the Free Application for Federal Student Aid and California Dream Act Application</a> |
| <a href="#">Ed. Code 51413</a>           | <a href="#">Diploma of graduation without passage of high school exit examination</a>  |
| <a href="#">Ed. Code 51744-51749.6</a>   | <a href="#">Independent study</a>  |
| <a href="#">Ed. Code 51925-51929</a>     | <a href="#">Mandatory mental health education</a>  |
| <a href="#">Ed. Code 51930-51939</a>     | <a href="#">California Healthy Youth Act</a>   |
| <a href="#">Ed. Code 52052</a>           | <a href="#">Accountability; numerically significant student subgroups</a>  |
| <a href="#">Ed. Code 52060-52077</a>     | <a href="#">Local control and accountability plan</a>  |
| <a href="#">Ed. Code 52075</a>           | <a href="#">Uniform complaint procedures</a>   |
| <a href="#">Ed. Code 56026</a>           | <a href="#">Special education</a>  |
| <a href="#">Ed. Code 56040.3</a>         | <a href="#">Availability of assistive technology device</a>  |
| <a href="#">Ed. Code 56145-56146</a>     | <a href="#">Special education services in charter schools</a>  |
| <a href="#">Ed. Code 56365-56366.12</a>  | <a href="#">Nonpublic, nonsectarian schools</a>  |
| <a href="#">Ed. Code 56521.1-56521.2</a> | <a href="#">Emergency Interventions</a>  |
| <a href="#">Ed. Code 60600-60649</a>     | <a href="#">Assessment of academic achievement</a>   |
| <a href="#">Ed. Code 64000</a>           | <a href="#">Categorical programs included in consolidated application</a>  |
| <a href="#">Ed. Code 64001</a>           | <a href="#">School plan for student achievement; consolidated application programs</a>   |
| <a href="#">Ed. Code 65000-65001</a>     | <a href="#">School site councils</a>   |



[Ed. Code 69432.9-69432.92](#)

[Gov. Code 1090-1099](#)

[Gov. Code 3540-3549.3](#)

[Gov. Code 3555-3559](#)

[Gov. Code 54950-54963](#)

[Gov. Code 7920.000-7930.170](#)

[Gov. Code 81000-91014](#)

[H&S Code 104420](#)

[H&S Code 104559](#)

[Lab. Code 1198.5](#)

[Lab. Code 3074.2](#)

[Pen. Code 1192.7](#)

[Pen. Code 667.5](#)

[Veh. Code 28160](#)

### **Federal**

[20 USC 1681-1688](#)

[20 USC 6311](#)

[20 USC 7221-7221j](#)

[34 CFR 200.1-200.78](#)

[42 USC 11431-11435](#)

### **Management Resources**

[Attorney General Opinion](#)

[Attorney General Opinion](#)

[Attorney General Opinion](#)

[Attorney General Opinion](#)

[Attorney General Opinion](#)

[CA Department of Education Publication](#) [California School Accounting Manual](#)

[CA Office of Administrative Hearings  
Decisions](#)

[California Department of Education  
Publication](#)

[California Dept. of Pesticide Reg.  
Publication](#)

[Cal Grant program; notification of grade point average and  
high school graduation](#)

[Prohibitions applicable to specified officers](#)

[Educational Employment Relations Act](#)

[Public employee communication, information and orientation](#)

[The Ralph M. Brown Act](#)

[California Public Records Act](#)

[Political Reform Act](#)

[Tobacco Use Prevention Education grant program](#)

[Tobacco-free schools](#)

[Personnel records related to performance and grievance](#)

[College and career fairs; notice to apprenticeship programs](#)

[Definition of serious felony](#)

[Definition of violent felony](#)

[Child safety alert system](#)

### **Description**

[Title IX of the Education Amendments of 1972;  
discrimination based on sex](#)

[State plan](#)

[Charter schools](#)

[Accountability](#)

[McKinney-Vento Homeless Assistance Act](#)

### **Description**

[104 Ops.Cal.Atty.Gen. 66 \(2021\)](#)

[101 Ops.Cal.Atty.Gen. 92 \(2018\)](#)

[78 Ops.Cal.Atty.Gen. 297 \(1995\)](#)

[89 Ops.Cal.Atty.Gen. 166 \(2006\)](#)

[80 Ops.Cal.Atty.Gen. 52 \(1997\)](#)

[Student v. Horizon Instructional Systems Charter School,  
\(2012\) OAH Case No. 2011060763](#)

[Pupil Fees, Deposits, and Other Charges, Fiscal Management  
Advisory 20-01, July 23, 2020](#)

[School District Integrated Pest Management Plan Template](#)

|   |   |
|---|---|
| <a href="#">California Interscholastic Federation Publication</a> | <a href="#">Pursuing Victory with Honor, 1999</a>   |
| <a href="#">Court Decision</a>                                    | <a href="#">Ridgecrest Charter School v. Sierra Sands Unified School District (2005) 130 Cal.App.4th 986</a>  |
| <a href="#">CSBA Publication</a>                                  | <a href="#">Charter Schools: A Guide for Governance Teams, rev. 2021</a>  |
| <a href="#">CSBA Publication</a>                                  | <a href="#">Charter Schools in Focus, Issue 2: Ensuring Effective Oversight, Governance Brief, October 2017</a>   |
| <a href="#">CSBA Publication</a>                                  | <a href="#">Uncharted Waters: Recommendations for Prioritizing Student Achievement and Effective Governance in California's Charter Schools, September 2018</a> |
| <a href="#">U.S. DOE Guidance</a>                                 | <a href="#">Charter Schools Program: Title V, Part B of the ESEA, Nonregulatory Guidance, January 2014</a>  |
| <a href="#">Website</a>   | <a href="#">CSBA District and County Office of Education Legal Services</a>   |
| <a href="#">Website</a>   | <a href="#">U.S. Department of Agriculture</a>  |
| <a href="#">Website</a>   | <a href="#">National Suicide Prevention Lifeline</a>  |
| <a href="#">Website</a>   | <a href="#">National Domestic Violence Hotline</a>  |
| <a href="#">Website</a>   | <a href="#">California State Teachers Retirement System</a>   |
| <a href="#">Website</a>   | <a href="#">California Public Employees Retirement System</a>   |
| <a href="#">Website</a>   | <a href="#">California Department of General Services, Office of Administrative Hearings</a>  |
| <a href="#">Website</a>   | <a href="#">California Commission on Teacher Credentialing</a>  |
| <a href="#">Website</a>   | <a href="#">California Commission on Peace Officer Standards and Training</a>   |
| <a href="#">Website</a>   | <a href="#">California Bureau of Security and Investigative Services</a>  |
| <a href="#">Website</a>   | <a href="#">California Department of Pesticide Regulation</a>   |
| <a href="#">Website</a>   | <a href="#">California State Controller</a>   |
| <a href="#">Website</a>   | <a href="#">California Student Aid Commission</a>   |
| <a href="#">Website</a>   | <a href="#">National Association of Charter School Authorizers</a>  |
| <a href="#">Website</a>   | <a href="#">California Charter Schools Association</a>  |
| <a href="#">Website</a>   | <a href="#">California Department of Education, Charter Schools</a>   |
| <a href="#">Website</a>   | <a href="#">California Interscholastic Federation</a>   |
| <a href="#">Website</a>   | <a href="#">California Office of the Attorney General</a>   |
| <a href="#">Website</a>   | <a href="#">CSBA</a>  |
| <a href="#">Website</a>   | <a href="#">U.S. Department of Education</a>  |

## Cross References

### Code

### Description

|                                    |  |
|------------------------------------|--|
| <a href="#"><u>0420.4</u></a>      | <a href="#"><u>Charter School Authorization</u></a>          |
| <a href="#"><u>0420.4</u></a>      | <a href="#"><u>Charter School Authorization</u></a>          |
| <a href="#"><u>0420.42</u></a>     | <a href="#"><u>Charter School Renewal</u></a>                |
| <a href="#"><u>0420.43</u></a>     | <a href="#"><u>Charter School Revocation</u></a>             |
| <a href="#"><u>0460</u></a>        | <a href="#"><u>Local Control And Accountability Plan</u></a> |
| <a href="#"><u>0460</u></a>        | <a href="#"><u>Local Control And Accountability Plan</u></a> |
| <a href="#"><u>0500</u></a>        | <a href="#"><u>Accountability</u></a>                        |
| <a href="#"><u>1312.3</u></a>      | <a href="#"><u>Uniform Complaint Procedures</u></a>          |
| <a href="#"><u>1312.3</u></a>      | <a href="#"><u>Uniform Complaint Procedures</u></a>          |
| <a href="#"><u>1312.3-E(1)</u></a> | <a href="#"><u>Uniform Complaint Procedures</u></a>          |
| <a href="#"><u>1312.3-E(2)</u></a> | <a href="#"><u>Uniform Complaint Procedures</u></a>          |
| <a href="#"><u>1431</u></a>        | <a href="#"><u>Waivers</u></a>                               |
| <a href="#"><u>6162.51</u></a>     | <a href="#"><u>State Academic Achievement Tests</u></a>      |
| <a href="#"><u>6162.51</u></a>     | <a href="#"><u>State Academic Achievement Tests</u></a>      |
| <a href="#"><u>7160</u></a>        | <a href="#"><u>Charter School Facilities</u></a>             |
| <a href="#"><u>7160</u></a>        | <a href="#"><u>Charter School Facilities</u></a>             |
| <a href="#"><u>61.</u></a>         |  |

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/14/23

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/24

**ITEM:** Consider for approval the revisions to Board Policy & the approval of NEW Exhibit

- 1113 District and School Websites

**PURPOSE:** The Board Policy is updated to incorporate concepts from NEW LAW (AB 2273, 2022) which, although not necessarily applicable to districts, requires a business that provides an online service, product, or feature likely to be accessed by children to comply with specified requirements and provides good guidance for districts seeking to create a safe online space for students

New Exhibit reflects NEW LAW (SB 1479, 2022) which requires the district to post on its website its COVID-19 testing plan, NEW LAW (AB 185, 2022) which requires the district to post on its website interim expenditure reports on the use of Learning Recovery Emergency Funds and NEW LAW (AB 748, 2022) which requires each school site serving students in any of grades 6-12 to have a digitized mental health poster that is distributed online to students through social media, web sites, portals, and learning platforms at the beginning of each school year.

**FISCAL IMPACT:** None**RECOMMENDATIONS:** Approve.

## **Policy 1113: District And School Websites**

**Status:** ADOPTED

**Original Adopted Date:** 05/16/2001 | **Last Revised Date:** 01/09/2019 | **Last Reviewed Date:** 01/09/2019

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

### **Design Standards**

The Superintendent or designee shall establish design standards for district and school [web-siteswebsites](#) in order to maintain a consistent identity, professional appearance, and ease of use.

[District design standards shall require an evaluation of products, features, and content accessible to students on district and school websites to prevent access to harmful or potentially harmful material.](#)

The district's design standards shall address the accessibility of district and school [web-siteswebsites](#) to individuals with disabilities, including compatibility with commonly used assistive technologies.

### **[Web Site](#)**

### **[Website](#) Content**

The Superintendent or designee shall develop content guidelines for district and school [web-siteswebsites](#) and assign staff to review and approve content prior to posting.

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

[websites.](#)

### **Privacy Rights**

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

~~websites.~~

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

~~Photographs of individual students shall not be published on district or school web sites~~~~websites.~~

Photographs of individual students shall not be published on district or school websites accompanied by the student's name or other personally identifiable information without the prior written consent of the student's parent/guardian.

## **END OF OPTION 2**

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

~~websites.~~

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

~~websites.~~

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

7928.205, 7920.535)

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

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### **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**

Bus. and Prof. Code 22580-22582

Bus. and Prof. Code 22584-22585

#### **Description**

Privacy rights for California minors in the digital world

Student Online Personal Information Protection Act

Bus. and Prof. Code 22586-22587

[Early Learning Personal Information Protection Act](#)

Ed. Code 35182.5

Contracts for advertising

Ed. Code 35258

Internet access to school accountability report cards

Ed. Code 48852.6

Information regarding homelessness

Ed. Code 48907

Exercise of free expression; time, place and manner rules and regulations

Ed. Code 48950

Speech and other communication

Ed. Code 49061

Definitions; directory information

Ed. Code 49073

Release of directory information

Ed. Code 60048

Commercial brand names, contracts or logos

Gov. Code 11135

Prohibition of discrimination

Gov. Code 12950

California Civil Rights Department posters

Gov. Code 3307.5

Publishing identity of public safety officers

Gov. Code 7920.000-7930.170

California Public Records Act

Pen. Code 14029.5

Prohibition against publishing personal information of person in witness protection program

Pub. Res. Code 21082.1

California Environmental Quality Act environmental review documents

## **Federal**

## **Description**

16 CFR 312.1-312.13

Children's Online Privacy Protection Act

17 USC 101-122

Subject matter and scope of copyright

17 USC 504

Penalties for copyright infringement

20 USC 1232g

Family Educational Rights and Privacy Act (FERPA) of 1974

29 USC 705

Definitions; Vocational Rehabilitation Act

29 USC 794

Rehabilitation Act of 1973; Section 504

34 CFR 104.1-104.61

Nondiscrimination on the basis of disability

34 CFR 99.1-99.67

Family Educational Rights and Privacy

42 USC 12101-12213

Americans with Disabilities Act

## **Management Resources**

## **Description**

CA Civil Rights Department Publication

Family Care and Medical Leave and Pregnancy Disability Leave

CA Civil Rights Department Publication

California Law Prohibits Workplace Discrimination and Harassment

CA Civil Rights Department Publication

Transgender Rights in the Workplace

CA Civil Rights Department Publication

Your Rights and Obligations as a Pregnant Employee

|   |  |
|---|--|
| Court Decision                                | Aaris v. Las Virgenes Unified School District, (1998) 64 Cal.App.4th 1112 <sup>108</sup>     |
| Court Decision                                | City of San Jose v. Superior Court, (2017) 2 Cal.5th 608                                     |
| U.S. Department of Agriculture Publication    | Unpaid Meal Charges: Local Meal Charge Policies, SP 46-2016, July 2016                       |
| U.S. Department of Justice Publication        | Accessibility of State and Local Government Websites to People with Disabilities, June 2003  |
| U.S. DOE Office for Civil Rights Publication  | Joint Dear Colleague Letter: Electronic Book Readers, June 29, 2010                          |
| U.S. DOE, Office for Civil Rights Publication | Dear Colleague Letter, May 26, 2011  |
| Website                                       | CSBA District and County Office of Education Legal Services                                  |
| Website                                       | Governor's Office of Planning and Research, The California Environmental Quality Act         |
| Website                                       | <a href="#">California Department of Education, Web Accessibility Standards</a>              |
| Website                                       | <a href="#">California School Public Relations Association</a>                               |
| Website                                       | <a href="#">U.S. Department of Justice, Civil Rights Division, Disability Rights Section</a> |
| Website                                       | World Wide Web Consortium, Web Accessibility Initiative                                      |
| Website                                       | <a href="#">CSBA</a>   |
| Website                                       | <a href="#">U.S. Department of Education, Office for Civil Rights</a>                        |
| Website                                       | California Civil Rights Department   |
| World Wide Web Consortium Publication         | Web Content Accessibility Guidelines, December 2008  |

## Cross References

| Code            | Description  |
|-----------------|--|
| 0000            | <del>Vision</del> <a href="#">Vision</a>   |
| <del>0000</del> | <del>Vision</del>  |
| 0410            | <del>Nondiscrimination In District Programs And Activities</del> <a href="#">Nondiscrimination In District Programs And Activities</a> |
| 0440            | <del>District Technology Plan</del> <a href="#">District Technology Plan</a>   |
| 0440            | <del>District Technology Plan</del> <a href="#">District Technology Plan</a>   |
| 0450            | <del>Comprehensive Safety Plan</del> <a href="#">Comprehensive Safety Plan</a>   |
| 0450            | <del>Comprehensive Safety Plan</del> <a href="#">Comprehensive Safety Plan</a>   |



|                        |  |
|------------------------|--|
| 0460                   | <del>Local Control And Accountability Plan</del> Local Control And Accountability Plan           |
| 0460                   | <del>Local Control And Accountability Plan</del> Local Control And Accountability Plan           |
| 0500                   | <del>Accountability</del> Accountability   |
| 0510                   | <del>School Accountability Report Card</del> School Accountability Report Card                   |
| <del>0510</del>        | <del>School Accountability Report Card</del>   |
| 1100                   | <del>Communication With The Public</del> Communication With The Public                           |
| 1112                   | <del>Media Relations</del> Media Relations   |
| <del>1114</del>        | <del>District-Sponsored Social Media</del>   |
| <del>1114</del>        | <del>District-Sponsored Social Media</del>   |
| 1312.3                 | <del>Uniform Complaint Procedures</del> Uniform Complaint Procedures                             |
| <del>1325</del> 1312.3 | <del>Advertising And Promotion</del> Uniform Complaint Procedures                                |
| <del>1312.3-E(1)</del> | <del>Uniform Complaint Procedures</del>  |
| <del>1312.3-E(2)</del> | <del>Uniform Complaint Procedures</del>  |
| 1325                   | <del>Advertising And Promotion</del> Advertising And Promotion                                   |
| 1340                   | <del>Access To District Records</del> Access To District Records                                 |
| 1340                   | <del>Access To District Records</del> Access To District Records                                 |
| 3290                   | <del>Gifts, Grants And Bequests</del> Gifts, Grants And Bequests                                 |
| 3311                   | <del>Bids</del> Bids   |
| 3311                   | <del>Bids</del> Bids   |
| 3513.3                 | <del>Tobacco-Free Schools</del> Tobacco-Free Schools   |
| 3513.3                 | <del>Tobacco-Free Schools</del> Tobacco-Free Schools   |
| 3515                   | <del>Campus Security</del> Campus Security   |
| 3515                   | <del>Campus Security</del> Campus Security   |
| <del>3515.3</del>      | <del>District Police/Security Department</del>   |
| <del>3515.3</del>      | <del>District Police/Security Department</del>   |
| <del>3515.7</del>      | <del>Firearms On School Grounds</del>  |
| 3516                   | <del>Emergencies And Disaster Preparedness Plan</del> Emergencies And Disaster Preparedness Plan |
| 3516                   | <del>Emergencies And Disaster Preparedness Plan</del> Emergencies And Disaster Preparedness Plan |

|  |  |
|--|--|
| 3516.5   | <a href="#">Emergency Schedules</a> <del>Emergency Schedules</del>   |
| 3551   | <a href="#">Food Service Operations/Cafeteria Fund</a> <del>Food Service Operations/Cafeteria Fund</del>   |
| 3551   | <a href="#">Food Service Operations/Cafeteria Fund</a> <del>Food Service Operations/Cafeteria Fund</del>   |
| 3552   | <a href="#">Summer Meal Program</a> <del>Summer Meal Program</del>   |
| 3552   | <a href="#">Summer Meal Program</a> <del>Summer Meal Program</del>   |
| 3580   | <a href="#">District Records</a> <del>District Records</del>   |
| 3580   | <a href="#">District Records</a> <del>District Records</del>   |
| 4030   | <a href="#">Nondiscrimination In Employment</a> <del>Nondiscrimination In Employment</del>   |
| 4030   | <a href="#">Nondiscrimination In Employment</a> <del>Nondiscrimination In Employment</del>   |
| 4040   | <a href="#">Employee Use Of Technology</a> <del>Employee Use Of Technology</del>   |
| <a href="#">4040</a>                             | <a href="#">Employee Use Of Technology</a> <del>Employee Use Of Technology</del>   |
| 4040-E <a href="#">PDF</a> (1)                   | <a href="#">Employee Use Of Technology</a> <del>Employee Technology Acceptable Use Policy</del> <a href="#">Employee Use Of Technology</a>         |
| 4119.21  | <a href="#">Professional Standards</a> <del>Professional Standards</del>   |
| 4119.21-E <a href="#">PDF</a> (1)                | <a href="#">Professional Standards</a> <del>Professional Standards</del>   |
| 4119.23  | <a href="#">Unauthorized Release Of Confidential/Privileged Information</a> <del>Unauthorized Release Of Confidential/Privileged Information</del> |
| 4131   | <a href="#">Staff Development</a> <del>Staff Development</del>   |
| 4132   | <a href="#">Publication Or Creation Of Materials</a> <del>Publication Or Creation Of Materials</del>   |
| 4161.8   | <a href="#">Family Care And Medical Leave</a> <del>Family Care And Medical Leave</del>   |
| <a href="#">4161.8</a>                           | <a href="#">Family Care And Medical Leave</a> <del>Family Care And Medical Leave</del>   |
| <a href="#">4161.8-E</a> <a href="#">PDF</a> (1) | <a href="#">Family Care And Medical Leave</a> <del>Family Care And Medical Leave</del>   |
| 4219.21  | <a href="#">Professional Standards</a> <del>Professional Standards</del>   |
| 4219.21-E <a href="#">PDF</a> (1)                | <a href="#">Professional Standards</a> <del>Professional Standards</del>   |
| 4219.23  | <a href="#">Unauthorized Release Of Confidential/Privileged Information</a> <del>Unauthorized Release Of Confidential/Privileged Information</del> |
| 4231   | <a href="#">Staff Development</a> <del>Staff Development</del>   |
| 4232   | <a href="#">Publication Or Creation Of Materials</a> <del>Publication Or Creation Of Materials</del>   |

|                            |  |
|----------------------------|--|
| 4261.8                     | <del>Family Care And Medical Leave</del> Family Care And Medical Leave   |
| <del>4261.8</del>          | <del>Family Care And Medical Leave</del>   |
| <del>4261.8-E-PDF(1)</del> | <del>Family Care And Medical Leave</del>   |
| 4319.21                    | <del>Professional Standards</del> Professional Standards   |
| 4319.21-E-PDF(1)           | <del>Professional Standards</del> Professional Standards   |
| 4319.23                    | <del>Unauthorized Release Of Confidential/Privileged Information</del> Unauthorized Release Of Confidential/Privileged Information |
| 4331                       | <del>Staff Development</del> Staff Development   |
| 4332                       | <del>Publication Or Creation Of Materials</del> Publication Or Creation Of Materials   |
| 4361.8                     | <del>Family Care And Medical Leave</del> Family Care And Medical Leave   |
| <del>4361.8</del>          | <del>Family Care And Medical Leave</del>   |
| <del>4361.8-E-PDF(1)</del> | <del>Family Care And Medical Leave</del>   |
| 5022                       | <del>Student And Family Privacy Rights</del> Student And Family Privacy Rights   |
| 5022                       | <del>Student And Family Privacy Rights</del> Student And Family Privacy Rights   |
| 5125                       | <del>Student Records</del> Student Records   |
| 5125                       | <del>Student Records</del> Student Records   |
| 5125.1                     | <del>Release Of Directory Information</del> Release Of Directory Information   |
| 5125.1                     | <del>Release Of Directory Information</del> Release Of Directory Information   |
| 5125.1-E-PDF(1)            | <del>Release Of Directory Information</del> Release Of Directory Information   |
| 5131.2                     | <del>Bullying</del> Bullying   |
| 5131.2                     | <del>Bullying</del> Bullying   |
| 6020                       | <del>Parent Involvement</del> Parent Involvement   |
| 6020                       | <del>Parent Involvement</del> Parent Involvement   |
| 6145.2                     | <del>Athletic Competition</del> Athletic Competition   |
| 6145.2                     | <del>Athletic Competition</del> Athletic Competition   |
| <del>6152.1</del>          | <del>Placement In Mathematics Courses</del>  |
| <del>6152.1</del>          | <del>Placement In Mathematics Courses</del>  |

|                                  |  |
|----------------------------------|--|
| 6162.6                           | <del>Use Of Copyrighted Materials</del> Use Of Copyrighted Materials                       |
| 6162.6                           | <del>Use Of Copyrighted Materials</del> Use Of Copyrighted Materials                       |
| 6163.4                           | <del>Student Use Of Technology</del> Student Use Of Technology                             |
| 6163.4-E-PDF(1)                  | <del>Student Use Of Technology</del> Student Use Of Technology                             |
| 6173                             | <del>Education For Homeless Children</del> Education For Homeless Children                 |
| 6173                             | <del>Education For Homeless Children</del> Education For Homeless Children                 |
| <a href="#"><u>6173-E(1)</u></a> | <a href="#"><u>Education For Homeless Children</u></a>                                     |
| <a href="#"><u>6173-E(2)</u></a> | <a href="#"><u>Education For Homeless Children</u></a>                                     |
| 6190                             | <del>Evaluation Of The Instructional Program</del> Evaluation Of The Instructional Program |
| 7150                             | <del>Site Selection And Development</del> Site Selection And Development                   |
| 7150                             | <del>Site Selection And Development</del> Site Selection And Development                   |
| 7214                             | <del>General Obligation Bonds</del> General Obligation Bonds                               |
| 7214                             | <del>General Obligation Bonds</del> General Obligation Bonds                               |
| 9010                             | <del>Public Statements</del> Public Statements   |
| 9012                             | <del>Board Member Electronic Communications</del> Board Member Electronic Communications   |
| 9310                             | <del>Board Policies</del> Board Policies   |
| 9320                             | <del>Meetings And Notices</del> Meetings And Notices                                       |
| 9322                             | <del>Agenda/Meeting Materials</del> Agenda/Meeting Materials                               |

**Exhibit 1113-E(1): District And School Websites**

**Status:** DRAFT

**Original Adopted Date:** Pending

**MATERIALS REQUIRED TO BE POSTED ON DISTRICT WEBSITE**

**Materials to Prominently Display**

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

1. The district's local control and accountability plan (LCAP), any updates or revisions to the LCAP, and the local control funding formula budget overview (Education Code 52064.1, 52065). See AR 0460 - Local Control and Accountability Plan.
2. A direct link to the current board agenda containing the time and location of the meeting and a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session, or a link to the district's agenda management platform where the current agenda shall be the first available (Government Code 54954.2, 54956). Post at least 72 hours before a regular board meeting or 24 hours before a special meeting. See BB 9320 - Meetings and Notices and BB 9322 - Agenda/Meeting Materials.
3. The district's policy on student suicide prevention including, for grades K-6, the age appropriateness of the policy (Education Code 234.6). See BP 5141.52 - Suicide Prevention.
4. The district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media (Education Code 234.6). See AR 5131.2 - Bullying and AR 5145.3 - Nondiscrimination/Harassment.
5. The district's policy on preventing and responding to hate violence, if the district has adopted such a policy (Education Code 234.6). See BP 5145.9 - Hate-Motivated Behavior.
6. The definition of discrimination and harassment based on sex as described in Education Code 230, including the rights set forth in Education Code 221.8 (Education Code 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
7. Information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the name and contact information of the Title IX Coordinator, the rights of students and the public as specified in Education Code 221.8, the responsibilities of the district under Title IX, web links to information about those rights and responsibilities on the websites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights, a description of how to file a complaint of noncompliance under Title IX with specified components, and a link to Title IX information posted on the California Department of Education's (CDE) website (Education Code 221.6, 221.61, 234.6; 34 CFR 106.8). See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment.
8. A link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families (Education Code 234.5, 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
9. Posters published by the California Civil Rights Department (CRD) including, "California Law Prohibits Workplace Discrimination and Harassment," and for districts with five or more employees, "The Rights of Employees Who Are Transgender or Gender Nonconforming," "Your Rights and Obligations as a Pregnant Employee," and "Family Care and Medical Leave and Pregnancy Disability Leave" (Government Code 12950). See AR 4030 - Nondiscrimination in Employment and AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave.
10. If the district has formed a community facilities district (Mello-Roos district) for the acquisition or improvement of school facilities, a copy of the annual report for the fiscal year if requested pursuant to Government Code

53343.1, the report provided to the California Debt and Investment Advisory Commission pursuant to Government Code 53359.5, and the report provided to the State Controller's office pursuant to Government Code 12463.2 (Government Code 53343.2). Post within seven months after the last day of the fiscal year. See BP 7212 - Mello-Roos Districts.

### Other Postings

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

1. The Special Education Local Plan Area's approved comprehensive local plan for special education, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans (Education Code 56205.5). See AR 0430 - Comprehensive Local Plan for Special Education.
2. The district's nondiscrimination policy and regulation, including the complaint procedure and the compliance coordinator's contact information (34 CFR 100.6, 106.8). See BP 0410 - Nondiscrimination in District Programs and Activities and AR 4030 - Nondiscrimination in Employment.
3. Training materials used to train the Title IX Coordinator, investigator(s), decisionmaker(s), and any person(s) who facilitates an informal resolution process in response to a Title IX sexual harassment complaint (34 CFR 106.45). See AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.
4. Contact information for the district's liaison(s) for homeless students and other persons as required by Education Code 48852.6, and information regarding the educational rights and resources available to persons experiencing homelessness (Education Code 48852.6). See AR 6173 - Education for Homeless Children.
5. For all schools offering competitive athletics, the total enrollment of the school classified by gender, the number of students enrolled at the school who participate in competitive athletics classified by gender, and the number of boys' and girls' teams classified by sport and by competition level (Education Code 221.9). The information shall be posted at the end of the school year on the school's website or, if the school does not have a website, on the district's website. See AR 6145.2 - Athletic Competition.
6. If the district has interdistrict attendance agreement(s), the procedures and timelines for requesting an interdistrict transfer permit, including, but not limited to, a link to the board's policy on interdistrict attendance, the date that the district will begin accepting applications, reasons that the district may approve/deny the request, the process for appeal, that failure to meet timelines will be deemed an abandonment of the request, and the condition under which an existing interdistrict transfer permit may be revoked or rescinded (Education Code 46600.2). See AR 5117 - Interdistrict Transfer.
7. If the district has elected to be a school district of choice, application information including, at a minimum, any applicable form, the timeline for a transfer, and an explanation of the selection process (Education Code 48301). See AR 5117 - Interdistrict Transfer.
8. For districts that offer grade 9, the district's policy and protocols related to student placement in mathematics courses (Education Code 51224.7). See AR 6152.1 - Placement in Mathematics Courses.
9. The section(s) of the district's employee code of conduct addressing interactions with students. These section(s) or a link to them shall be posted on each school's website or, if a school does not have its own website, on the district's website in a manner that is accessible to the public without a password. (Education Code 44050) See BP 4119.21/4219.21/4319.21 - Professional Standards and BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.
10. The district's meal payment collection policy and procedures (U.S. Department of Agriculture (USDA) Memorandum SP 46-2016). See BP/AR 3551 - Food Services Operations/Cafeteria Fund.
11. If the district includes information about the free and reduced-priced meal program on its website, a nondiscrimination statement about the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the district (USDA FNS Instruction 113-1). For the required wording of the statement, see E(1) 3555 - Nutrition Program Compliance.
12. The school's or district's integrated pest management plan, whenever a school chooses to use a pesticide not

exempted pursuant to Education Code 17610.5 The plan shall be posted on the school's website or, if the school does not have a website, then on the district's website. (Education Code 17611.5) See AR 3514.2 Integrated Pest Management.

13. When the California Environmental Quality Act requires an environmental impact report, negative declaration, or mitigated negative declaration, those environmental review documents, public notice of the preparation and availability of such documents within a reasonable period of time prior to certification of the environmental impact report, adoption of a negative declaration, or determination that a proposed subsequent project will have no additional significant effect on the environment, and specified notices when written requests for notices have been filed (Public Resources Code 21082.1, 21092, 21092.2).
  14. When a citizens' oversight committee is formed after the approval of a bond under the 55 percent majority threshold, the committee's minutes, documents received, and reports issued (Education Code 15280). See AR 7214 - General Obligation Bonds.
  15. Copy of each school's school accountability report card, on or before February 1 of each year (Education Code 35258). See BP 0510 - School Accountability Report Card.
  16. Results of the Western Association of Schools and Colleges (WASC) or other accrediting agency's inspection of a school, within 60 days of receiving the results. (This notification could be made in writing to parents/guardians instead of or in addition to posting the results on the district's website.) In addition, if a school loses its WASC or other agency's accreditation, the district and school shall post on their websites a notice of the loss of accreditation and potential consequences (Education Code 35178.4). See BP 6190 - Evaluation of the Instructional Program.
  17. The district's COVID-19 testing plan (Education Code 32096).
  18. Using the template developed by CDE, the use of Learning Recovery Emergency Funds, with interim reports posted by December 1, 2024 and December 1, 2027, and a final report by December 1, 2029. (Education Code 32526)
  19. An age appropriate and culturally relevant digitized poster that identifies approaches and shares resources about student mental health, distributed to students online at the beginning of each school year. (Education Code 49428.5)
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## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/14/23

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/24

**ITEM:** Consider for approval the revisions to Board Policy & Exhibit

- 5145.6 Parent/Guardian Notifications

**PURPOSE:** The Board Policy has a minor revision.

The Exhibit is updated to add parent/guardian notifications related to California's child access prevention laws and laws related to the safe storage of firearms, how to access mental health services at school and/or in the community, the online distribution of a digitized mental health poster, type 1 diabetes information, the opportunity to submit written comments on the local control and accountability plan, student's participation in state assessments and option to request an exemption from testing, information related to the district's food service programs, upcoming eye examinations at school site and option to opt-out of eye examinations, potential eligibility for services or accommodations pursuant to Section 504 or an individualized education program, the provision of a suspension and expulsion notice, manifestation determination notice, involuntary transfer notice, and related information to a foster youth's educational rights holder, attorney, and county social worker, and an Indian child's tribal social worker and, if applicable, county social worker, findings from an evaluation of participating in an independent study course when satisfactory education progress is not being met, requirement to stock and make available an adequate supply of menstrual products free of cost.

**FISCAL IMPACT:** None**RECOMMENDATIONS:** Approve.



**Policy 5145.6: Parent/Guardian Notifications**

**Status:** DRAFT

**Original Adopted Date:** 05/16/2001 | **Last Revised Date:** 09/25/2019 | **Last Reviewed Date:** 09/25/2019

The ~~Board of Trustees~~ Governing Board desires to promote effective communication between the school and the home and to keep parents/guardians informed regarding educational programs, school operations, and the legal rights of students and their parents/guardians. The Superintendent or designee shall send parents/guardians all notifications required by law and any other notifications the Superintendent or designee believes will promote parental understanding and involvement.

Notice of the rights and responsibilities of parents/guardians as specified in Education Code 48980 shall be sent at the beginning of each academic year and may be provided by regular mail, in electronic form when so requested by the parent/guardian, or by any other method normally used by the district for written communication with parents/guardians. (Education Code 48981)

No activity specified in Education Code 48980 shall be undertaken with respect to any particular student unless the student's parent/guardian has been informed of such action through the annual notification or other separate special notification. Such notice shall state the activity that will be undertaken and the approximate date on which the activity will occur. (Education Code 48983-48984)

The annual notification shall include a request that the parent/guardian sign the notice and return it to the school or, if the notice is provided in electronic format, that the parent/guardian submit a signed acknowledgment of receipt of the notice to the school. The parent/guardian's signature is an acknowledgment of receipt of the information but does not indicate that consent to participate in any particular program has been given or withheld. (Education Code 48982)

Whenever a student enrolls in a district school during the school year, the student's parents/guardians shall be given all required parental notifications at that time.

Notifications shall be presented in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians can understand.

When necessary, the district shall provide notifications to qualified individuals with disabilities in alternative formats, such as braille, large front, or audio recordings, to enable such individuals to effectively participate in any program, service, or activity, as required by law.

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices sent to the parent/guardian of any such student shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language. (Education Code 48981, 48985)

Whenever an employee learns that a student's parent/guardian is unable to understand the district's printed notifications for any reason, the employee shall inform the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

**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**

**Description**

17 CCR 2950-2951

Hearing tests -  
<https://simbli.eboardsolutions.com/SU/MedMEQ0Cedro066RKeINDw==>

17 CCR 6000-6075

School attendance immunization requirements -  
<https://simbli.eboardsolutions.com/SU/YzfyALHtH25cYebUH5ax1Q==>

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| 22 CCR 101218.1        | Child care licensing; parent/guardian rights -<br><a href="https://simbli.eboardsolutions.com/SU/VEQ6dXCJt3negQoWI3HplusEA==">https://simbli.eboardsolutions.com/SU/VEQ6dXCJt3negQoWI3HplusEA==</a>  |
| 5 CCR 11303            | Reclassification of English learners   |
| 5 CCR 11511.5          | English language proficiency assessment; test results  |
| 5 CCR 11523            | Notice of proficiency examinations   |
| 5 CCR 17782            | Notice of Action; application for services   |
| 5 CCR 17783            | Notice of Action; recipient of services  |
| 5 CCR 18066            | Child care policies regarding excused and unexcused absences   |
| 5 CCR 18094-18095      | Notice of Action; child care services  |
| 5 CCR 18114            | Notice of delinquent fees; child care services   |
| 5 CCR 18118-18119      | Notice of Action; child care services  |
| 5 CCR 3052             | Behavioral intervention  |
| 5 CCR 4622             | Uniform complaint procedures   |
| 5 CCR 4631             | Uniform complaint procedures; notification of decision and right to appeal   |
| 5 CCR 4917             | Notification of sexual harassment policy   |
| 5 CCR 852              | Exemptions from state assessments  |
| 5 CCR 863              | Reports of state assessment results  |
| Civ. Code 1798.29      | District records; breach of security -<br><a href="https://simbli.eboardsolutions.com/SU/LBkkDX8OIBFu9JplusO9hdW9w==">https://simbli.eboardsolutions.com/SU/LBkkDX8OIBFu9JplusO9hdW9w==</a>  |
| Ed. Code 17288         | Building standards for university campuses -<br><a href="https://simbli.eboardsolutions.com/SU/gbcuOrA3fPPuYXdHu415LQ==">https://simbli.eboardsolutions.com/SU/gbcuOrA3fPPuYXdHu415LQ==</a>  |
| Ed. Code 17612         | Notification of pesticide use -<br><a href="https://simbli.eboardsolutions.com/SU/H5tr2sllxUTvYokVNC15GA==">https://simbli.eboardsolutions.com/SU/H5tr2sllxUTvYokVNC15GA==</a>   |
| Ed. Code 221.5         | Equal opportunity -<br><a href="https://simbli.eboardsolutions.com/SU/Lu2WCQkxslshJZj8CtR80BZWA==">https://simbli.eboardsolutions.com/SU/Lu2WCQkxslshJZj8CtR80BZWA==</a>   |
| Ed. Code 231.5         | Sexual harassment policy -<br><a href="https://simbli.eboardsolutions.com/SU/xc4N8izB3LAiHeKeL3IJdg==">https://simbli.eboardsolutions.com/SU/xc4N8izB3LAiHeKeL3IJdg==</a>  |
| Ed. Code 234.1         | Student protections relating to discrimination, harassment, intimidation, and bullying -<br><a href="https://simbli.eboardsolutions.com/SU/MRwslWU5kFXiTOiSjZCnkA==">https://simbli.eboardsolutions.com/SU/MRwslWU5kFXiTOiSjZCnkA==</a>      |
| Ed. Code 234.7         | Student protections relating to immigration and citizenship status -<br><a href="https://simbli.eboardsolutions.com/SU/tYFq7ZW8Ckhuee1bkSS3cQ==">https://simbli.eboardsolutions.com/SU/tYFq7ZW8Ckhuee1bkSS3cQ==</a>                          |
| Ed. Code 262.3         | Appeals for discrimination complaints; information regarding availability of civil remedies -<br><a href="https://simbli.eboardsolutions.com/SU/pSBfAotE7m0LVngpKCM2vw==">https://simbli.eboardsolutions.com/SU/pSBfAotE7m0LVngpKCM2vw==</a> |
| Ed. Code 310           | Language acquisition programs -<br><a href="https://simbli.eboardsolutions.com/SU/dblZSwocKmh3eQUQ9VbOHQ==">https://simbli.eboardsolutions.com/SU/dblZSwocKmh3eQUQ9VbOHQ==</a>   |
| Ed. Code 313           | Reclassification of English learners; parental consultation -<br><a href="https://simbli.eboardsolutions.com/SU/ooKplusHEjiyr2kQeAg57bETA==">https://simbli.eboardsolutions.com/SU/ooKplusHEjiyr2kQeAg57bETA==</a>                           |
| Ed. Code 313.2         | Long-term English learner; notification -<br><a href="https://simbli.eboardsolutions.com/SU/yUm1umUioA7FQNDs6iq22g==">https://simbli.eboardsolutions.com/SU/yUm1umUioA7FQNDs6iq22g==</a>   |
| Ed. Code 32221.5       | Insurance for athletic team members -<br><a href="https://simbli.eboardsolutions.com/SU/f2slshovMTd9Y5ovZ0OxaoWgg==">https://simbli.eboardsolutions.com/SU/f2slshovMTd9Y5ovZ0OxaoWgg==</a>   |
| Ed. Code 32255-32255.6 | Student's right to refrain from harmful or destructive use of animals -<br><a href="https://simbli.eboardsolutions.com/SU/lQawFqMXDozYGjGrWeY6lw==">https://simbli.eboardsolutions.com/SU/lQawFqMXDozYGjGrWeY6lw==</a>                       |
| Ed. Code 32390         | Voluntary program for fingerprinting students -<br><a href="https://simbli.eboardsolutions.com/SU/yQOnjISz133vk4ljWni18w==">https://simbli.eboardsolutions.com/SU/yQOnjISz133vk4ljWni18w==</a>   |

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| Ed. Code 33479-33479.9 | The Eric Parades Sudden Cardiac Arrest Prevention Act -<br><a href="https://simbli.eboardsolutions.com/SU/ALIQ3iERGX1NajjcmJDnaQ==">https://simbli.eboardsolutions.com/SU/ALIQ3iERGX1NajjcmJDnaQ==</a>                                  |
| Ed. Code 33479.3       | The Eric Paredes Sudden Cardiac Arrest Prevention Act -<br><a href="https://simbli.eboardsolutions.com/SU/2SVBFhvw5zRpJAgFDIIFGA==">https://simbli.eboardsolutions.com/SU/2SVBFhvw5zRpJAgFDIIFGA==</a>                                  |
| Ed. Code 35160.5       | Extracurricular and cocurricular activities -<br><a href="https://simbli.eboardsolutions.com/SU/T5wvD8YODaGaQmMjFQ7XplusQ==">https://simbli.eboardsolutions.com/SU/T5wvD8YODaGaQmMjFQ7XplusQ==</a>                                      |
| Ed. Code 35178.4       | Notice of accreditation status -<br><a href="https://simbli.eboardsolutions.com/SU/0pW0Zka0lmebmimY89hVMg==">https://simbli.eboardsolutions.com/SU/0pW0Zka0lmebmimY89hVMg==</a>   |
| Ed. Code 35182.5       | Advertising in the classroom -<br><a href="https://simbli.eboardsolutions.com/SU/b1Cx8OTDYoo5teAWplusUlkoQ==">https://simbli.eboardsolutions.com/SU/b1Cx8OTDYoo5teAWplusUlkoQ==</a>   |
| Ed. Code 35183         | School dress code; uniforms -<br><a href="https://simbli.eboardsolutions.com/SU/xlbtFDOKOoWPrK64mIWYlw==">https://simbli.eboardsolutions.com/SU/xlbtFDOKOoWPrK64mIWYlw==</a>  |
| Ed. Code 35186         | Complaints concerning deficiencies in instructional materials and facilities -<br><a href="https://simbli.eboardsolutions.com/SU/MDiv2vFqYgd1u6vWMYFnhA==">https://simbli.eboardsolutions.com/SU/MDiv2vFqYgd1u6vWMYFnhA==</a>           |
| Ed. Code 35211         | Driver training; district insurance, parent/guardian liability -<br><a href="https://simbli.eboardsolutions.com/SU/ixYNkYEdzGRmkSh3s65J0g==">https://simbli.eboardsolutions.com/SU/ixYNkYEdzGRmkSh3s65J0g==</a>                         |
| Ed. Code 35256         | School Accountability Report Card -<br><a href="https://simbli.eboardsolutions.com/SU/ckslsh7slshLSGFmf4TUplusHcm1yiw==">https://simbli.eboardsolutions.com/SU/ckslsh7slshLSGFmf4TUplusHcm1yiw==</a>                                    |
| Ed. Code 35258         | School Accountability Report Card -<br><a href="https://simbli.eboardsolutions.com/SU/XpBEzfkV16CA5mk0f4jdmw==">https://simbli.eboardsolutions.com/SU/XpBEzfkV16CA5mk0f4jdmw==</a>  |
| Ed. Code 35291         | Rules for student discipline -<br><a href="https://simbli.eboardsolutions.com/SU/9APACQz6J0xxobjAYbTYaQ==">https://simbli.eboardsolutions.com/SU/9APACQz6J0xxobjAYbTYaQ==</a>   |
| Ed. Code 35292.6       | School maintenance  |
| Ed. Code 37616         | Consultation regarding year-round schedule -<br><a href="https://simbli.eboardsolutions.com/SU/b8srVmtxJ9lLspkF1JrplusGQ==">https://simbli.eboardsolutions.com/SU/b8srVmtxJ9lLspkF1JrplusGQ==</a>                                       |
| Ed. Code 39831.5       | School bus rider rules and information -<br><a href="https://simbli.eboardsolutions.com/SU/QnyslshLGAJplusWLFXwvWLN683A==">https://simbli.eboardsolutions.com/SU/QnyslshLGAJplusWLFXwvWLN683A==</a>                                     |
| Ed. Code 440           | English language proficiency assessment; instruction in English language development -<br><a href="https://simbli.eboardsolutions.com/SU/LLA70T7CLVZvsBsou3Pm3Q==">https://simbli.eboardsolutions.com/SU/LLA70T7CLVZvsBsou3Pm3Q==</a>   |
| Ed. Code 44050         | Employee code of conduct; interaction with students -<br><a href="https://simbli.eboardsolutions.com/SU/PNtpd4THa36YECTORI1Zplusg==">https://simbli.eboardsolutions.com/SU/PNtpd4THa36YECTORI1Zplusg==</a>                              |
| Ed. Code 44808.5       | Permission to leave school grounds -<br><a href="https://simbli.eboardsolutions.com/SU/kK2KgPC2IGVuNbplusnLsplusldQ==">https://simbli.eboardsolutions.com/SU/kK2KgPC2IGVuNbplusnLsplusldQ==</a>   |
| Ed. Code 46010.1       | Notice regarding excuse to obtain confidential medical services -<br><a href="https://simbli.eboardsolutions.com/SU/27EFMP4mEcC1185LfClfng==">https://simbli.eboardsolutions.com/SU/27EFMP4mEcC1185LfClfng==</a>                        |
| Ed. Code 46014         | Regulations regarding absences for religious purposes -<br><a href="https://simbli.eboardsolutions.com/SU/CplusHk97c4wXskPLblzHRQLQ==">https://simbli.eboardsolutions.com/SU/CplusHk97c4wXskPLblzHRQLQ==</a>                            |
| Ed. Code 46162         | Alternative schedule for junior high and high school; public hearing with notice -<br><a href="https://simbli.eboardsolutions.com/SU/769TKplusjA6VdzOgH8gEdKcQ==">https://simbli.eboardsolutions.com/SU/769TKplusjA6VdzOgH8gEdKcQ==</a> |
| Ed. Code 46600-46611   | Interdistrict attendance agreements   |
| Ed. Code 48000         | Minimum age of admission -<br><a href="https://simbli.eboardsolutions.com/SU/dH9lJslshk5z8eiYxUplusL7HASlshg==">https://simbli.eboardsolutions.com/SU/dH9lJslshk5z8eiYxUplusL7HASlshg==</a>   |
| Ed. Code 48070.5       | Promotion and retention of students -<br><a href="https://simbli.eboardsolutions.com/SU/jwlKnzuJMffFJaHj3gEReQ==">https://simbli.eboardsolutions.com/SU/jwlKnzuJMffFJaHj3gEReQ==</a>  |
| Ed. Code 48204         | Residency requirements -<br><a href="https://simbli.eboardsolutions.com/SU/HqJj3DBOrZilTRB4slsh7hYFg==">https://simbli.eboardsolutions.com/SU/HqJj3DBOrZilTRB4slsh7hYFg==</a>   |
| Ed. Code 48205         | Absence for personal reasons -<br><a href="https://simbli.eboardsolutions.com/SU/q54m51wGgW5HWX0taUIDKQ==">https://simbli.eboardsolutions.com/SU/q54m51wGgW5HWX0taUIDKQ==</a>   |

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| Ed. Code 48206.3       | Students with temporary disabilities; individual instruction; definitions -<br><a href="https://simbli.eboardsolutions.com/SU/IYYUZQck5PABplusZ0438yZog==">https://simbli.eboardsolutions.com/SU/IYYUZQck5PABplusZ0438yZog==</a> |
| Ed. Code 48207-48208   | Students with temporary disabilities in hospitals -<br><a href="https://simbli.eboardsolutions.com/SU/ijHokUwld1plusApXuKG70nw==">https://simbli.eboardsolutions.com/SU/ijHokUwld1plusApXuKG70nw==</a>                           |
| Ed. Code 48213         | Prior notice of exclusion from attendance -<br><a href="https://simbli.eboardsolutions.com/SU/4izAygai328U4syyI11f7g==">https://simbli.eboardsolutions.com/SU/4izAygai328U4syyI11f7g==</a>                                       |
| Ed. Code 48216         | Immunization and exclusion from attendance -<br><a href="https://simbli.eboardsolutions.com/SU/SUBMqa6By4YiKjslshjr96Hjw==">https://simbli.eboardsolutions.com/SU/SUBMqa6By4YiKjslshjr96Hjw==</a>                                |
| Ed. Code 48260.5       | Notice regarding truancy -<br><a href="https://simbli.eboardsolutions.com/SU/iAkpl8x3fk4LYslshY4Jr5ylA==">https://simbli.eboardsolutions.com/SU/iAkpl8x3fk4LYslshY4Jr5ylA==</a>  |
| Ed. Code 48262         | Need for parent conference regarding truancy -<br><a href="https://simbli.eboardsolutions.com/SU/Nb6lcINFSTRMpluscJplusnRh4JQ==">https://simbli.eboardsolutions.com/SU/Nb6lcINFSTRMpluscJplusnRh4JQ==</a>                        |
| Ed. Code 48263         | Referral to school attendance review board or probation department -<br><a href="https://simbli.eboardsolutions.com/SU/slshlf0miArPhnlnslsh25cF5TA==">https://simbli.eboardsolutions.com/SU/slshlf0miArPhnlnslsh25cF5TA==</a>    |
| Ed. Code 48301         | Interdistrict transfers -<br><a href="https://simbli.eboardsolutions.com/SU/CddnVZpluspLAMQhUfavqQStQ==">https://simbli.eboardsolutions.com/SU/CddnVZpluspLAMQhUfavqQStQ==</a>   |
| Ed. Code 48412         | Certificate of proficiency -<br><a href="https://simbli.eboardsolutions.com/SU/FlxNsP3ltxen5OCotj2cpQ==">https://simbli.eboardsolutions.com/SU/FlxNsP3ltxen5OCotj2cpQ==</a>  |
| Ed. Code 48432.3       | Voluntary enrollment in continuation education -<br><a href="https://simbli.eboardsolutions.com/SU/ldXBevKjMSfyEJ4qlqhywA==">https://simbli.eboardsolutions.com/SU/ldXBevKjMSfyEJ4qlqhywA==</a>                                  |
| Ed. Code 48432.5       | Involuntary transfers of students -<br><a href="https://simbli.eboardsolutions.com/SU/4OyhsW73W4SUwhAXLr2wKg==">https://simbli.eboardsolutions.com/SU/4OyhsW73W4SUwhAXLr2wKg==</a>   |
| Ed. Code 48850-48859   | Education of foster youth and homeless students -<br><a href="https://simbli.eboardsolutions.com/SU/QU2SE6lz7doZOGCpluslbtAeg==">https://simbli.eboardsolutions.com/SU/QU2SE6lz7doZOGCpluslbtAeg==</a>                           |
| Ed. Code 48900.1       | Parental attendance required after suspension -<br><a href="https://simbli.eboardsolutions.com/SU/ppXZZ79dBxgZDozlrS8vwA==">https://simbli.eboardsolutions.com/SU/ppXZZ79dBxgZDozlrS8vwA==</a>                                   |
| Ed. Code 48904         | Liability of parent/guardian for willful student misconduct -<br><a href="https://simbli.eboardsolutions.com/SU/HuoUShfesn0eJY8nP1JfrA==">https://simbli.eboardsolutions.com/SU/HuoUShfesn0eJY8nP1JfrA==</a>                     |
| Ed. Code 48904-48904.3 | Withholding grades, diplomas, or transcripts -<br><a href="https://simbli.eboardsolutions.com/SU/dt5KNUUnSLpER0iplusCa0bRIQ==">https://simbli.eboardsolutions.com/SU/dt5KNUUnSLpER0iplusCa0bRIQ==</a>                            |
| Ed. Code 48906         | Notification of release of student to peace officer -<br><a href="https://simbli.eboardsolutions.com/SU/3el5NLF75M895DZVS38SGw==">https://simbli.eboardsolutions.com/SU/3el5NLF75M895DZVS38SGw==</a>                             |
| Ed. Code 48911         | Notification in case of suspension -<br><a href="https://simbli.eboardsolutions.com/SU/eqBfn0loBt4MQ1HQDZpluskpw==">https://simbli.eboardsolutions.com/SU/eqBfn0loBt4MQ1HQDZpluskpw==</a>  |
| Ed. Code 48911.1       | Assignment to supervised suspension classroom -<br><a href="https://simbli.eboardsolutions.com/SU/slshmqxQGx5IPc2p6slshhv7OWLw==">https://simbli.eboardsolutions.com/SU/slshmqxQGx5IPc2p6slshhv7OWLw==</a>                       |
| Ed. Code 48912         | Closed sessions; consideration of suspension -<br><a href="https://simbli.eboardsolutions.com/SU/IOLpMiSqCXkhplus1ZCWJDm0w==">https://simbli.eboardsolutions.com/SU/IOLpMiSqCXkhplus1ZCWJDm0w==</a>                              |
| Ed. Code 48915.1       | Expelled students; enrollment in another district -<br><a href="https://simbli.eboardsolutions.com/SU/J0f39IFK8wILDyKFR6lvrg==">https://simbli.eboardsolutions.com/SU/J0f39IFK8wILDyKFR6lvrg==</a>                               |
| Ed. Code 48916         | Readmission procedures -<br><a href="https://simbli.eboardsolutions.com/SU/Vw6zVy5mQHlXk9lykLjslshDA==">https://simbli.eboardsolutions.com/SU/Vw6zVy5mQHlXk9lykLjslshDA==</a>  |
| Ed. Code 48918         | Rules governing expulsion procedures -<br><a href="https://simbli.eboardsolutions.com/SU/89M9d5hNME0ALE30O8bQMw==">https://simbli.eboardsolutions.com/SU/89M9d5hNME0ALE30O8bQMw==</a>  |
| Ed. Code 48929         | Transfer of student convicted of violent felony or misdemeanor -<br><a href="https://simbli.eboardsolutions.com/SU/ZovzfbChwzwlGESVeslshAidA==">https://simbli.eboardsolutions.com/SU/ZovzfbChwzwlGESVeslshAidA==</a>            |
| Ed. Code 48980         | Parent/Guardian notifications -<br><a href="https://simbli.eboardsolutions.com/SU/cpMsBKX1tOwUiWgEwSKp5g==">https://simbli.eboardsolutions.com/SU/cpMsBKX1tOwUiWgEwSKp5g==</a>   |
| Ed. Code 48980.3       | Notification of pesticide use -<br><a href="https://simbli.eboardsolutions.com/SU/f2aDJluYUlpA8plusn4jFxDPA==">https://simbli.eboardsolutions.com/SU/f2aDJluYUlpA8plusn4jFxDPA==</a>   |

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| Ed. Code 48981   | Time and means of notification -<br><a href="https://simbli.eboardsolutions.com/SU/iPy51oh0PgslwUlaYzhFw==">https://simbli.eboardsolutions.com/SU/iPy51oh0PgslwUlaYzhFw==</a>  |
| Ed. Code 48982   | Parent signature acknowledging receipt of notice -<br><a href="https://simbli.eboardsolutions.com/SU/FkeUZjRYaldAgHU9ZrkMJA==">https://simbli.eboardsolutions.com/SU/FkeUZjRYaldAgHU9ZrkMJA==</a>                                      |
| Ed. Code 48983   | Contents of notice -<br><a href="https://simbli.eboardsolutions.com/SU/5LMgDn4zaOdqNxFDrevWRA==">https://simbli.eboardsolutions.com/SU/5LMgDn4zaOdqNxFDrevWRA==</a>  |
| Ed. Code 48984   | Activities prohibited unless notice given -<br><a href="https://simbli.eboardsolutions.com/SU/R6XEWUWkDj71WQSuNeiSXw==">https://simbli.eboardsolutions.com/SU/R6XEWUWkDj71WQSuNeiSXw==</a>   |
| Ed. Code 48985   | Notices to parents in language other than English -<br><a href="https://simbli.eboardsolutions.com/SU/LHS9yg0UBYa76W1AygydnA==">https://simbli.eboardsolutions.com/SU/LHS9yg0UBYa76W1AygydnA==</a>                                     |
| Ed. Code 48986   | Safe storage of firearms   |
| Ed. Code 48987   | Child abuse information -<br><a href="https://simbli.eboardsolutions.com/SU/5Umc4hnfEiwGplusj12ym3vxQ==">https://simbli.eboardsolutions.com/SU/5Umc4hnfEiwGplusj12ym3vxQ==</a>   |
| Ed. Code 49013   | Use of uniform complaint procedures for complaints regarding student fees -<br><a href="https://simbli.eboardsolutions.com/SU/b2wadA023IL35ATlslshnz6plusQ==">https://simbli.eboardsolutions.com/SU/b2wadA023IL35ATlslshnz6plusQ==</a> |
| Ed. Code 49063   | Notification of parental rights -<br><a href="https://simbli.eboardsolutions.com/SU/0314tGB6C2ECotJhoGHAg==">https://simbli.eboardsolutions.com/SU/0314tGB6C2ECotJhoGHAg==</a>   |
| Ed. Code 49067   | Student evaluation; student in danger of failing course -<br><a href="https://simbli.eboardsolutions.com/SU/4iKo6WFUxdplusOXplusVINDMVUg==">https://simbli.eboardsolutions.com/SU/4iKo6WFUxdplusOXplusVINDMVUg==</a>                   |
| Ed. Code 49068   | Transfer of permanent enrollment and scholarship record -<br><a href="https://simbli.eboardsolutions.com/SU/kByPlslshWIM7HSt5TC9PwqEA==">https://simbli.eboardsolutions.com/SU/kByPlslshWIM7HSt5TC9PwqEA==</a>                         |
| Ed. Code 49069.7 | Absolute right to access -<br><a href="https://simbli.eboardsolutions.com/SU/EHLmASPO6oOVNZwSekvNtg==">https://simbli.eboardsolutions.com/SU/EHLmASPO6oOVNZwSekvNtg==</a>  |
| Ed. Code 49070   | Challenging content of student record -<br><a href="https://simbli.eboardsolutions.com/SU/7FoEgG7fDCBs04Akix6AKA==">https://simbli.eboardsolutions.com/SU/7FoEgG7fDCBs04Akix6AKA==</a>   |
| Ed. Code 49073   | Release of directory information -<br><a href="https://simbli.eboardsolutions.com/SU/YMNtqKufIpsO3LRpEQNrpg==">https://simbli.eboardsolutions.com/SU/YMNtqKufIpsO3LRpEQNrpg==</a>  |
| Ed. Code 49073.6 | Student records; social media -<br><a href="https://simbli.eboardsolutions.com/SU/36EG4B44SNa5VQbNzplusX68g==">https://simbli.eboardsolutions.com/SU/36EG4B44SNa5VQbNzplusX68g==</a>   |
| Ed. Code 49076   | Access to student records -<br><a href="https://simbli.eboardsolutions.com/SU/Ezf6VFvgmORmoUCFnIcslsh3w==">https://simbli.eboardsolutions.com/SU/Ezf6VFvgmORmoUCFnIcslsh3w==</a>   |
| Ed. Code 49077   | Access to information concerning a student in compliance with court order -<br><a href="https://simbli.eboardsolutions.com/SU/WfuS7dcrxWBJeQsXONyQw==">https://simbli.eboardsolutions.com/SU/WfuS7dcrxWBJeQsXONyQw==</a>               |
| Ed. Code 49392   | Threats of homicide at school  |
| Ed. Code 49403   | Cooperation in control of communicable disease and immunizations -<br><a href="https://simbli.eboardsolutions.com/SU/OExPQ4Liy9FdPsXoLevxCw==">https://simbli.eboardsolutions.com/SU/OExPQ4Liy9FdPsXoLevxCw==</a>                      |
| Ed. Code 49423   | Administration of prescribed medication for student -<br><a href="https://simbli.eboardsolutions.com/SU/6F1gCdZzICKJq6OLWjZoXA==">https://simbli.eboardsolutions.com/SU/6F1gCdZzICKJq6OLWjZoXA==</a>                                   |
| Ed. Code 49451   | Physical examinations: parent's refusal to consent -<br><a href="https://simbli.eboardsolutions.com/SU/NXatAVBLInO4gik7b3g5A==">https://simbli.eboardsolutions.com/SU/NXatAVBLInO4gik7b3g5A==</a>                                      |
| Ed. Code 49452.5 | Screening for scoliosis -<br><a href="https://simbli.eboardsolutions.com/SU/sLRI2VWvgTjJjVnQf4gpqw==">https://simbli.eboardsolutions.com/SU/sLRI2VWvgTjJjVnQf4gpqw==</a>   |
| Ed. Code 49452.6 | Type 1 diabetes informational materials  |
| Ed. Code 49452.7 | Information on type 2 diabetes -<br><a href="https://simbli.eboardsolutions.com/SU/Cavtla4IG3JmUJhefOimbA==">https://simbli.eboardsolutions.com/SU/Cavtla4IG3JmUJhefOimbA==</a>  |
| Ed. Code 49452.8 | Oral health assessment -<br><a href="https://simbli.eboardsolutions.com/SU/3hPVTIPI3EnUgy244aqYrw==">https://simbli.eboardsolutions.com/SU/3hPVTIPI3EnUgy244aqYrw==</a>  |
| Ed. Code 49455.5 | Eye examination for purpose of eyeglasses  |
| Ed. Code 49456   | Results of vision or hearing test -<br><a href="https://simbli.eboardsolutions.com/SU/Ygq6DuPcW0NMaXryOIHQsg==">https://simbli.eboardsolutions.com/SU/Ygq6DuPcW0NMaXryOIHQsg==</a>   |

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| Ed. Code 49471-49472     | Insurance -<br><a href="https://simbli.eboardsolutions.com/SU/ATmOVxHUqQmPhM761WS6hw==">https://simbli.eboardsolutions.com/SU/ATmOVxHUqQmPhM761WS6hw==</a>   |
| Ed. Code 49475           | Student athletes; concussions and head injuries -<br><a href="https://simbli.eboardsolutions.com/SU/vGoX0uUK29rTTmRJ2IPUnQ==">https://simbli.eboardsolutions.com/SU/vGoX0uUK29rTTmRJ2IPUnQ==</a>   |
| Ed. Code 49476           | Student athletes; opioid fact sheet -<br><a href="https://simbli.eboardsolutions.com/SU/N2L3SRwHWzl6wnrpvMo5Sg==">https://simbli.eboardsolutions.com/SU/N2L3SRwHWzl6wnrpvMo5Sg==</a>   |
| Ed. Code 49480           | Continuing medication regimen for nonepisodic conditions -<br><a href="https://simbli.eboardsolutions.com/SU/leJlhkM7InFbQS1Eb6ui7A==">https://simbli.eboardsolutions.com/SU/leJlhkM7InFbQS1Eb6ui7A==</a>  |
| Ed. Code 49510-49520     | Duffy-Moscone Family Nutrition Education and Services Act of 1970 -<br><a href="https://simbli.eboardsolutions.com/SU/nO2tPwhV6R7VrwAO1CNnvw==">https://simbli.eboardsolutions.com/SU/nO2tPwhV6R7VrwAO1CNnvw==</a>                                   |
| Ed. Code 49557.5         | Child Hunger Prevention and Fair Treatment Act of 2017; notice of negative balance in meal account -<br><a href="https://simbli.eboardsolutions.com/SU/66T7et3SyxZVSBKJkpbTcQ==">https://simbli.eboardsolutions.com/SU/66T7et3SyxZVSBKJkpbTcQ==</a>  |
| Ed. Code 51225.1         | Exemption from district graduation requirements -<br><a href="https://simbli.eboardsolutions.com/SU/xyKslshnpThDAZpqPeZnsB3IA==">https://simbli.eboardsolutions.com/SU/xyKslshnpThDAZpqPeZnsB3IA==</a>   |
| Ed. Code 51225.2         | Course credits -<br><a href="https://simbli.eboardsolutions.com/SU/MkGq9jkA3dpQO2NplusoDChaQ==">https://simbli.eboardsolutions.com/SU/MkGq9jkA3dpQO2NplusoDChaQ==</a>  |
| Ed. Code 51225.3         | High school graduation requirements -<br><a href="https://simbli.eboardsolutions.com/SU/WNFAVVgiWv1wBeCknCeQnw==">https://simbli.eboardsolutions.com/SU/WNFAVVgiWv1wBeCknCeQnw==</a>   |
| Ed. Code 51225.31        | Graduation from high school; exemption for eligible students with special needs  |
| Ed. Code 51225.8         | Completion and submission of FAFSA and CADAA -<br><a href="https://simbli.eboardsolutions.com/SU/S5YZ8MGTHbpluszlnHL3bDmA==">https://simbli.eboardsolutions.com/SU/S5YZ8MGTHbpluszlnHL3bDmA==</a>  |
| Ed. Code 51229           | Course of study for grades 7-12 -<br><a href="https://simbli.eboardsolutions.com/SU/a5ykplusXw539omM6UhH8ESxQ==">https://simbli.eboardsolutions.com/SU/a5ykplusXw539omM6UhH8ESxQ==</a>   |
| Ed. Code 51513           | Personal beliefs; privacy -<br><a href="https://simbli.eboardsolutions.com/SU/yeslshfEeHwG9yYR9UyjfDIQ==">https://simbli.eboardsolutions.com/SU/yeslshfEeHwG9yYR9UyjfDIQ==</a>   |
| Ed. Code 51749.5         | Independent study  |
| Ed. Code 51938           | HIV/AIDS and sexual health instruction -<br><a href="https://simbli.eboardsolutions.com/SU/rdCvb9KeAJqKrniAgHciuQ==">https://simbli.eboardsolutions.com/SU/rdCvb9KeAJqKrniAgHciuQ==</a>  |
| Ed. Code 52062           | Local control and accountability plans and the statewide system of support   |
| Ed. Code 52164           | Language census -<br><a href="https://simbli.eboardsolutions.com/SU/m7vpR7RmWjSpzSBPsOAPbw==">https://simbli.eboardsolutions.com/SU/m7vpR7RmWjSpzSBPsOAPbw==</a>   |
| Ed. Code 52164.1         | Census-taking methods; determination of primary language; assessment of language skills -<br><a href="https://simbli.eboardsolutions.com/SU/5hplusDOUoUufUD1b1TZNqslsh3A==">https://simbli.eboardsolutions.com/SU/5hplusDOUoUufUD1b1TZNqslsh3A==</a> |
| Ed. Code 52164.3         | Reassessment of English learners; notification of results -<br><a href="https://simbli.eboardsolutions.com/SU/ikHJePnhgRuGgM3gR1PboQ==">https://simbli.eboardsolutions.com/SU/ikHJePnhgRuGgM3gR1PboQ==</a>   |
| Ed. Code 54444.2         | Migrant education programs; parent involvement -<br><a href="https://simbli.eboardsolutions.com/SU/djCr161Gq1C44RNiQdB2ug==">https://simbli.eboardsolutions.com/SU/djCr161Gq1C44RNiQdB2ug==</a>  |
| Ed. Code 56301           | Child-find system; policies regarding written notification rights -<br><a href="https://simbli.eboardsolutions.com/SU/bUNLv1i7TDluuALOVgpxlg==">https://simbli.eboardsolutions.com/SU/bUNLv1i7TDluuALOVgpxlg==</a>                                   |
| Ed. Code 56321           | Special education: proposed assessment plan -<br><a href="https://simbli.eboardsolutions.com/SU/1MLfR4TwJVhdNI1fplusif8gw==">https://simbli.eboardsolutions.com/SU/1MLfR4TwJVhdNI1fplusif8gw==</a>   |
| Ed. Code 56321.5-56321.6 | Notice of parent rights pertaining to special education -<br><a href="https://simbli.eboardsolutions.com/SU/b3lvTthblekYwZQ2Jul9rw==">https://simbli.eboardsolutions.com/SU/b3lvTthblekYwZQ2Jul9rw==</a>   |
| Ed. Code 56329           | Written notice of right to findings; independent assessment -<br><a href="https://simbli.eboardsolutions.com/SU/plusYGChpkFuS9GnZfb9RKHgW==">https://simbli.eboardsolutions.com/SU/plusYGChpkFuS9GnZfb9RKHgW==</a>                                   |
| Ed. Code 56341.1         | Development of individualized education program; right to audio record meeting -<br><a href="https://simbli.eboardsolutions.com/SU/tVqVXipPG3Wgz8p9YgQcaw==">https://simbli.eboardsolutions.com/SU/tVqVXipPG3Wgz8p9YgQcaw==</a>                      |



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| Ed. Code 56341.5       | Individualized education program team meetings -<br><a href="https://simbli.eboardsolutions.com/SU/lwj4HhPnHrzDbyenrwOgUg==">https://simbli.eboardsolutions.com/SU/lwj4HhPnHrzDbyenrwOgUg==</a>                            |
| Ed. Code 56343.5       | Individualized education program meetings -<br><a href="https://simbli.eboardsolutions.com/SU/WIR4anhxOslshMsxd94hRnBCA==">https://simbli.eboardsolutions.com/SU/WIR4anhxOslshMsxd94hRnBCA==</a>                           |
| Ed. Code 56521.1       | Behavioral intervention -<br><a href="https://simbli.eboardsolutions.com/SU/Y9DO90rVJxXgEy9DfRoNgw==">https://simbli.eboardsolutions.com/SU/Y9DO90rVJxXgEy9DfRoNgw==</a>   |
| Ed. Code 58501         | Alternative schools; notice required prior to establishment -<br><a href="https://simbli.eboardsolutions.com/SU/nvmMNL2AY1fAsDOWgPk2lw==">https://simbli.eboardsolutions.com/SU/nvmMNL2AY1fAsDOWgPk2lw==</a>               |
| Ed. Code 60615         | Exemption from state assessment -<br><a href="https://simbli.eboardsolutions.com/SU/RslshV8slshaOozHgjqAH1KmRt5g==">https://simbli.eboardsolutions.com/SU/RslshV8slshaOozHgjqAH1KmRt5g==</a>                               |
| Ed. Code 60641         | California Assessment of Student Performance and Progress -<br><a href="https://simbli.eboardsolutions.com/SU/6TB4XaA9sW4INM7mFi352A==">https://simbli.eboardsolutions.com/SU/6TB4XaA9sW4INM7mFi352A==</a>                 |
| Ed. Code 69432.9       | Submission of grade point average to Cal Grant program -<br><a href="https://simbli.eboardsolutions.com/SU/qt4qMG6UHjyKJg8nnwmRLQ==">https://simbli.eboardsolutions.com/SU/qt4qMG6UHjyKJg8nnwmRLQ==</a>                    |
| Ed. Code 8212          | Complaints related to preschool health and safety issues -<br><a href="https://simbli.eboardsolutions.com/SU/MLLdtFmslshd1Vgy4Gj0Acblg==">https://simbli.eboardsolutions.com/SU/MLLdtFmslshd1Vgy4Gj0Acblg==</a>            |
| Ed. Code 8483          | Before/after school program; enrollment priorities -<br><a href="https://simbli.eboardsolutions.com/SU/mK0PEbplusgVTdEIHajPiR3lQ==">https://simbli.eboardsolutions.com/SU/mK0PEbplusgVTdEIHajPiR3lQ==</a>                  |
| Ed. Code 8489          | Expulsion and suspension procedures in childcare and development services programs   |
| Ed. Code 8489.1        | Expulsion and suspension procedures in childcare and development services programs   |
| H&S Code 104420        | Tobacco use prevention -<br><a href="https://simbli.eboardsolutions.com/SU/5QtcisLQ2vJZyHEEyrMn4g==">https://simbli.eboardsolutions.com/SU/5QtcisLQ2vJZyHEEyrMn4g==</a>  |
| H&S Code 104855        | Availability of topical fluoride treatment -<br><a href="https://simbli.eboardsolutions.com/SU/7DGsz1ZPslshd1RF0PwrKb1fQ==">https://simbli.eboardsolutions.com/SU/7DGsz1ZPslshd1RF0PwrKb1fQ==</a>                          |
| H&S Code 116277        | Lead testing of potable water at schools and requirements to remedy  |
| H&S Code 120365-120375 | Immunizations  |
| H&S Code 120440        | Sharing immunization information -<br><a href="https://simbli.eboardsolutions.com/SU/lp3fbcUW5yWRlmpq77OUcg==">https://simbli.eboardsolutions.com/SU/lp3fbcUW5yWRlmpq77OUcg==</a>  |
| H&S Code 124100-124105 | Health screening and immunizations -<br><a href="https://simbli.eboardsolutions.com/SU/L9HOoCdNF6OLmwKrjEjiQ==">https://simbli.eboardsolutions.com/SU/L9HOoCdNF6OLmwKrjEjiQ==</a>  |
| H&S Code 1596.8555     | Administration of child day care licensing; posting license  |
| H&S Code 1596.857      | Right to enter child care facility -<br><a href="https://simbli.eboardsolutions.com/SU/nBplusFimID3uzJuHslshWPPk5Lw==">https://simbli.eboardsolutions.com/SU/nBplusFimID3uzJuHslshWPPk5Lw==</a>                            |
| H&S Code 1597.16       | Licensed child care centers; lead testing -<br><a href="https://simbli.eboardsolutions.com/SU/slshtBCplus4OuK8efzNWlkFhn5g==">https://simbli.eboardsolutions.com/SU/slshtBCplus4OuK8efzNWlkFhn5g==</a>                     |
| Pen. Code 626.81       | Notice of permission granted to sex offender to volunteer on campus -<br><a href="https://simbli.eboardsolutions.com/SU/wF1N8fmmYdismT9slshzOWHgA==">https://simbli.eboardsolutions.com/SU/wF1N8fmmYdismT9slshzOWHgA==</a> |
| Pen. Code 627.5        | Hearing request following denial or revocation of registration -<br><a href="https://simbli.eboardsolutions.com/SU/l4nZLzl8OicC9GRC8xJ5AA==">https://simbli.eboardsolutions.com/SU/l4nZLzl8OicC9GRC8xJ5AA==</a>            |
| W&I Code 10228         | Child care providers; posting of rates, discounts, and scholarships  |

## Federal References

|              |   |
|--------------|---|
| 20 USC 1232g | Family Educational Rights and Privacy Act (FERPA) of 1974 |
| 20 USC 1232h | Privacy rights  |
| 20 USC 1415  | Procedural safeguards                                     |
| 20 USC 6311  | State plan  |

## Description

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| 20 USC 6312        | Local educational agency plan  |
| 20 USC 6318        | Parent and family engagement   |
| 20 USC 7704        | Impact Aid; policies and procedures related to children residing on Indian lands                   |
| 20 USC 7908        | Armed forces recruiter access to students  |
| 34 CFR 104.32      | District responsibility to provide free appropriate public education                               |
| 34 CFR 104.36      | Procedural safeguards  |
| 34 CFR 104.8       | Nondiscrimination  |
| 34 CFR 106.9       | Severability   |
| 34 CFR 200.48      | Teacher qualifications   |
| 34 CFR 222.94      | Impact Aid; district responsibilities  |
| 34 CFR 300.300     | Parent consent for special education evaluation  |
| 34 CFR 300.322     | Parent participation in IEP team meetings  |
| 34 CFR 300.502     | Independent educational evaluation of student with disability                                      |
| 34 CFR 300.503     | Prior written notice regarding identification, evaluation, or placement of student with disability |
| 34 CFR 300.504     | Procedural safeguards notice for students with disabilities  |
| 34 CFR 300.508     | Due process complaint  |
| 34 CFR 300.530     | Discipline procedures  |
| 34 CFR 99.30       | Disclosure of personally identifiable information  |
| 34 CFR 99.34       | Student records; disclosure to other educational agencies  |
| 34 CFR 99.37       | Disclosure of directory information  |
| 34 CFR 99.7        | Student records; annual notification   |
| 40 CFR 763.84      | Asbestos inspections, response actions and post-response actions                                   |
| 40 CFR 763.93      | Asbestos management plans  |
| 42 USC 11431-11435 | McKinney-Vento Homeless Assistance Act   |
| 42 USC 1758        | Child nutrition programs   |
| 7 CFR 245.5        | Eligibility criteria for free and reduced-price meals  |
| 7 CFR 245.6a       | Verification of eligibility for free and reduced-price meals                                       |

### Management Resources References

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| U.S. Department of Agriculture Publication | Civil Rights Compliance and Enforcement -- Nutrition Programs and Services, FNS Instruction 113-1, 2005   |
| Website                                    | CSBA District and County Office of Education Legal Services - <a href="https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==">https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==</a> |
| Website                                    | U.S. Department of Agriculture, Food and Nutrition Service - <a href="https://simbli.eboardsolutions.com/SU/Wry6HD6BSTBkfn7BqplusR7BQ==">https://simbli.eboardsolutions.com/SU/Wry6HD6BSTBkfn7BqplusR7BQ==</a>  |

### Cross References

|      | Description   |
|------|---|
| 0410 | Nondiscrimination In District Programs And Activities - <a href="https://simbli.eboardsolutions.com/SU/3VSrlVykCpZyGHRB0P47hQ==">https://simbli.eboardsolutions.com/SU/3VSrlVykCpZyGHRB0P47hQ==</a> |
| 0450 | Comprehensive Safety Plan - <a href="https://simbli.eboardsolutions.com/SU/GczGxfGZlmYxZ2pluslTKItYg==">https://simbli.eboardsolutions.com/SU/GczGxfGZlmYxZ2pluslTKItYg==</a>                       |
| 0450 | Comprehensive Safety Plan - <a href="https://simbli.eboardsolutions.com/SU/bYIEbbqRGfNpClvq3eplusHkA==">https://simbli.eboardsolutions.com/SU/bYIEbbqRGfNpClvq3eplusHkA==</a>                       |



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| 0460   | Local Control And Accountability Plan -<br><a href="https://simbli.eboardsolutions.com/SU/EIAiVOXxltLslshNUcBk6IS2Q==">https://simbli.eboardsolutions.com/SU/EIAiVOXxltLslshNUcBk6IS2Q==</a>        |
| 0460   | Local Control And Accountability Plan -<br><a href="https://simbli.eboardsolutions.com/SU/V0sTeCEom38Kd7THRyKOaA==">https://simbli.eboardsolutions.com/SU/V0sTeCEom38Kd7THRyKOaA==</a>              |
| 0510   | School Accountability Report Card -<br><a href="https://simbli.eboardsolutions.com/SU/M1xzOHofLygfuBnTIZDAMw==">https://simbli.eboardsolutions.com/SU/M1xzOHofLygfuBnTIZDAMw==</a>                  |
| 0510   | School Accountability Report Card -<br><a href="https://simbli.eboardsolutions.com/SU/TdsL8KYqirjOaV8cir8xew==">https://simbli.eboardsolutions.com/SU/TdsL8KYqirjOaV8cir8xew==</a>                  |
| 1240   | Volunteer Assistance -<br><a href="https://simbli.eboardsolutions.com/SU/ST01z8GOXX5MJ697m6foxw==">https://simbli.eboardsolutions.com/SU/ST01z8GOXX5MJ697m6foxw==</a>                               |
| 1240   | Volunteer Assistance -<br><a href="https://simbli.eboardsolutions.com/SU/cgJVvslshzEOZipluslpOkVfplus5mg==">https://simbli.eboardsolutions.com/SU/cgJVvslshzEOZipluslpOkVfplus5mg==</a>             |
| 1312.3 | Uniform Complaint Procedures -<br><a href="https://simbli.eboardsolutions.com/SU/hS5zL2uZHaslshpxbM5G0WoXQ==">https://simbli.eboardsolutions.com/SU/hS5zL2uZHaslshpxbM5G0WoXQ==</a>                 |
| 3260   | Fees And Charges -<br><a href="https://simbli.eboardsolutions.com/SU/7ZPab4GEsJVwtslshdfpluscvrTw==">https://simbli.eboardsolutions.com/SU/7ZPab4GEsJVwtslshdfpluscvrTw==</a>                       |
| 3260   | Fees And Charges -<br><a href="https://simbli.eboardsolutions.com/SU/9mhsishqvgSqYrqEVHHhplumrlg==">https://simbli.eboardsolutions.com/SU/9mhsishqvgSqYrqEVHHhplumrlg==</a>                         |
| 3312   | Contracts - <a href="https://simbli.eboardsolutions.com/SU/RNHr2Q5o0ZTnhndI0zLI0Q==">https://simbli.eboardsolutions.com/SU/RNHr2Q5o0ZTnhndI0zLI0Q==</a>   |
| 3513.3 | Tobacco-Free Schools -<br><a href="https://simbli.eboardsolutions.com/SU/ila7tn3TOHALj9OVUplusWxZA==">https://simbli.eboardsolutions.com/SU/ila7tn3TOHALj9OVUplusWxZA==</a>                         |
| 3513.3 | Tobacco-Free Schools -<br><a href="https://simbli.eboardsolutions.com/SU/92td55plusyoqcDUgDMs6pHrQ==">https://simbli.eboardsolutions.com/SU/92td55plusyoqcDUgDMs6pHrQ==</a>                         |
| 3514   | Environmental Safety -<br><a href="https://simbli.eboardsolutions.com/SU/SJYXk5ZyplusSk7wCslshrp6lwcQ==">https://simbli.eboardsolutions.com/SU/SJYXk5ZyplusSk7wCslshrp6lwcQ==</a>                   |
| 3514   | Environmental Safety -<br><a href="https://simbli.eboardsolutions.com/SU/Frz1wms60IYWxV7E0N7Fnw==">https://simbli.eboardsolutions.com/SU/Frz1wms60IYWxV7E0N7Fnw==</a>                               |
| 3514.2 | Integrated Pest Management -<br><a href="https://simbli.eboardsolutions.com/SU/mYQTyrzHgZ5QLwuXQHqQ2UA==">https://simbli.eboardsolutions.com/SU/mYQTyrzHgZ5QLwuXQHqQ2UA==</a>                       |
| 3515.5 | Sex Offender Notification -<br><a href="https://simbli.eboardsolutions.com/SU/JKvxiZIEUgVYobEplus4UoUvg==">https://simbli.eboardsolutions.com/SU/JKvxiZIEUgVYobEplus4UoUvg==</a>                    |
| 3515.5 | Sex Offender Notification -<br><a href="https://simbli.eboardsolutions.com/SU/wkBP8GtSJbrsk5ebplus47zdw==">https://simbli.eboardsolutions.com/SU/wkBP8GtSJbrsk5ebplus47zdw==</a>                    |
| 3517   | Facilities Inspection -<br><a href="https://simbli.eboardsolutions.com/SU/lzwzSqc993s9svhzwckjFQ==">https://simbli.eboardsolutions.com/SU/lzwzSqc993s9svhzwckjFQ==</a>                              |
| 3517   | Facilities Inspection -<br><a href="https://simbli.eboardsolutions.com/SU/tVKAYZeJiGrqXZlu8plusigUg==">https://simbli.eboardsolutions.com/SU/tVKAYZeJiGrqXZlu8plusigUg==</a>                        |
| 3543   | Transportation Safety And Emergencies -<br><a href="https://simbli.eboardsolutions.com/SU/A5FYFedXtDkdPXoNJ1TDKw==">https://simbli.eboardsolutions.com/SU/A5FYFedXtDkdPXoNJ1TDKw==</a>              |
| 3550   | Food Service/Child Nutrition Program -<br><a href="https://simbli.eboardsolutions.com/SU/XTF6geZloliplusLrlR4om5g==">https://simbli.eboardsolutions.com/SU/XTF6geZloliplusLrlR4om5g==</a>           |
| 3550   | Food Service/Child Nutrition Program -<br><a href="https://simbli.eboardsolutions.com/SU/0CNsoXEapPIYfsetjGzz0A==">https://simbli.eboardsolutions.com/SU/0CNsoXEapPIYfsetjGzz0A==</a>               |
| 3551   | Food Service Operations/Cafeteria Fund -<br><a href="https://simbli.eboardsolutions.com/SU/8EdMsXeX8Mny0PgxDslshRZg==">https://simbli.eboardsolutions.com/SU/8EdMsXeX8Mny0PgxDslshRZg==</a>         |
| 3551   | Food Service Operations/Cafeteria Fund -<br><a href="https://simbli.eboardsolutions.com/SU/cplus8ULjaRLYplusk3DbM41yfqg==">https://simbli.eboardsolutions.com/SU/cplus8ULjaRLYplusk3DbM41yfqg==</a> |
| 3553   | Free And Reduced Price Meals -<br><a href="https://simbli.eboardsolutions.com/SU/1tCH1AgqKOnvA6k8YpJvXg==">https://simbli.eboardsolutions.com/SU/1tCH1AgqKOnvA6k8YpJvXg==</a>                       |

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| 3553             | Free And Reduced Price Meals -<br><a href="https://simbli.eboardsolutions.com/SU/MslshBqlyxXGwshJKJPSplusa2cw==">https://simbli.eboardsolutions.com/SU/MslshBqlyxXGwshJKJPSplusa2cw==</a> |
| 3553-E PDF(2)    | Free And Reduced Price Meals -<br><a href="https://simbli.eboardsolutions.com/SU/tVplusoZ1FEPcO9fl1abp6AEw==">https://simbli.eboardsolutions.com/SU/tVplusoZ1FEPcO9fl1abp6AEw==</a>       |
| 3555             | Nutrition Program Compliance -<br><a href="https://simbli.eboardsolutions.com/SU/3b5SBgFgslshFhjtElKslshmWIWQ==">https://simbli.eboardsolutions.com/SU/3b5SBgFgslshFhjtElKslshmWIWQ==</a> |
| 3555-E(1)        | Nutrition Program Compliance -<br><a href="https://simbli.eboardsolutions.com/SU/EYbdpxaVaFHX5Yoiqxxtlg==">https://simbli.eboardsolutions.com/SU/EYbdpxaVaFHX5Yoiqxxtlg==</a>             |
| 3580             | District Records -<br><a href="https://simbli.eboardsolutions.com/SU/mAplusPoTtxEOE5TCIFCbvcSQ==">https://simbli.eboardsolutions.com/SU/mAplusPoTtxEOE5TCIFCbvcSQ==</a>                   |
| 3580             | District Records -<br><a href="https://simbli.eboardsolutions.com/SU/uEh2L92HsaF5lxlq9s0Qg==">https://simbli.eboardsolutions.com/SU/uEh2L92HsaF5lxlq9s0Qg==</a>                           |
| 4112.2           | Certification -<br><a href="https://simbli.eboardsolutions.com/SU/gCHALFkChhLXAAaplusLgwq5A==">https://simbli.eboardsolutions.com/SU/gCHALFkChhLXAAaplusLgwq5A==</a>                      |
| 4112.2           | Certification - <a href="https://simbli.eboardsolutions.com/SU/IXEDeuOYqHTyCX7zjlLL2g==">https://simbli.eboardsolutions.com/SU/IXEDeuOYqHTyCX7zjlLL2g==</a>                               |
| 4219.21          | Professional Standards -<br><a href="https://simbli.eboardsolutions.com/SU/kth2IHycnm4XtRvk0AG5Q==">https://simbli.eboardsolutions.com/SU/kth2IHycnm4XtRvk0AG5Q==</a>                     |
| 4219.21-E PDF(1) | Professional Standards -<br><a href="https://simbli.eboardsolutions.com/SU/wuCO9ebS4cv7w0F9xslshplusl6w==">https://simbli.eboardsolutions.com/SU/wuCO9ebS4cv7w0F9xslshplusl6w==</a>       |
| 4222             | Teacher Aides/Paraprofessionals -<br><a href="https://simbli.eboardsolutions.com/SU/ca82thg2PUji0c7H68O6nw==">https://simbli.eboardsolutions.com/SU/ca82thg2PUji0c7H68O6nw==</a>          |
| 4222             | Teacher Aides/Paraprofessionals -<br><a href="https://simbli.eboardsolutions.com/SU/7rVSayz0fVWBRYlplusVsi6WQ==">https://simbli.eboardsolutions.com/SU/7rVSayz0fVWBRYlplusVsi6WQ==</a>    |
| 4319.21          | Professional Standards -<br><a href="https://simbli.eboardsolutions.com/SU/EMhWT1BL2WYztLupkpf9Uw==">https://simbli.eboardsolutions.com/SU/EMhWT1BL2WYztLupkpf9Uw==</a>                   |
| 4319.21-E PDF(1) | Professional Standards -<br><a href="https://simbli.eboardsolutions.com/SU/wXeptAWJCFd0rhBslAPA4g==">https://simbli.eboardsolutions.com/SU/wXeptAWJCFd0rhBslAPA4g==</a>                   |
| 5000             | Concepts And Roles -<br><a href="https://simbli.eboardsolutions.com/SU/e53Rp0CF3ivMplusrbVlaqqOQ==">https://simbli.eboardsolutions.com/SU/e53Rp0CF3ivMplusrbVlaqqOQ==</a>                 |
| 5020             | Parent Rights And Responsibilities -<br><a href="https://simbli.eboardsolutions.com/SU/i4OXLJfncBph3viLDhPtRQ==">https://simbli.eboardsolutions.com/SU/i4OXLJfncBph3viLDhPtRQ==</a>       |
| 5020             | Parent Rights And Responsibilities -<br><a href="https://simbli.eboardsolutions.com/SU/Bevvp5klbFEXUK7MhS3JIVQ==">https://simbli.eboardsolutions.com/SU/Bevvp5klbFEXUK7MhS3JIVQ==</a>     |
| 5022             | Student And Family Privacy Rights -<br><a href="https://simbli.eboardsolutions.com/SU/R4sZx0sJa5slshw6MK7TYKSZw==">https://simbli.eboardsolutions.com/SU/R4sZx0sJa5slshw6MK7TYKSZw==</a>  |
| 5022             | Student And Family Privacy Rights -<br><a href="https://simbli.eboardsolutions.com/SU/hMd3HplusnxXlpwaQ1QottvcA==">https://simbli.eboardsolutions.com/SU/hMd3HplusnxXlpwaQ1QottvcA==</a>  |
| 5030             | Student Wellness -<br><a href="https://simbli.eboardsolutions.com/SU/5TmJ3aKnkplusbicdl1zWhN2g==">https://simbli.eboardsolutions.com/SU/5TmJ3aKnkplusbicdl1zWhN2g==</a>                   |
| 5111             | Admission -<br><a href="https://simbli.eboardsolutions.com/SU/plusHMkuwiTSFTeplushysyES4Dw==">https://simbli.eboardsolutions.com/SU/plusHMkuwiTSFTeplushysyES4Dw==</a>                    |
| 5111             | Admission -<br><a href="https://simbli.eboardsolutions.com/SU/QTkuOksHkYntVeGMdVnXWQ==">https://simbli.eboardsolutions.com/SU/QTkuOksHkYntVeGMdVnXWQ==</a>                                |
| 5111.1           | District Residency -<br><a href="https://simbli.eboardsolutions.com/SU/r2fetpluso8QiaPVQpvnswbslshQ==">https://simbli.eboardsolutions.com/SU/r2fetpluso8QiaPVQpvnswbslshQ==</a>           |
| 5111.1           | District Residency -<br><a href="https://simbli.eboardsolutions.com/SU/urljsH1IVVPukslshTkgf4GFQ==">https://simbli.eboardsolutions.com/SU/urljsH1IVVPukslshTkgf4GFQ==</a>                 |
| 5112.2           | Exclusions From Attendance -<br><a href="https://simbli.eboardsolutions.com/SU/Ax4ejp8OArhIPU20ZHDGfA==">https://simbli.eboardsolutions.com/SU/Ax4ejp8OArhIPU20ZHDGfA==</a>               |
| 5112.5           | Open/Closed Campus -<br><a href="https://simbli.eboardsolutions.com/SU/5rGhROEV3iw6plusyDJG6K57Q==">https://simbli.eboardsolutions.com/SU/5rGhROEV3iw6plusyDJG6K57Q==</a>                 |

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| 5113            | Absences And Excuses -<br><a href="https://simbli.eboardsolutions.com/SU/wUud9plus8HpK3cClv5rfIsslshw==">https://simbli.eboardsolutions.com/SU/wUud9plus8HpK3cClv5rfIsslshw==</a>  |
| 5113            | Absences And Excuses -<br><a href="https://simbli.eboardsolutions.com/SU/MVxVvQ0KY3ensqOWW5slshSRg==">https://simbli.eboardsolutions.com/SU/MVxVvQ0KY3ensqOWW5slshSRg==</a>  |
| 5113.1          | Chronic Absence And Truancy -<br><a href="https://simbli.eboardsolutions.com/SU/uiL0KnmVISHU3Xhp46rulw==">https://simbli.eboardsolutions.com/SU/uiL0KnmVISHU3Xhp46rulw==</a>   |
| 5113.1          | Chronic Absence And Truancy -<br><a href="https://simbli.eboardsolutions.com/SU/khZgE03gSnjl8xVd8uJUiw==">https://simbli.eboardsolutions.com/SU/khZgE03gSnjl8xVd8uJUiw==</a>   |
| 5116.1          | Intradistrict Open Enrollment -<br><a href="https://simbli.eboardsolutions.com/SU/bTSJQoxW7MGKey6t5a7cXQ==">https://simbli.eboardsolutions.com/SU/bTSJQoxW7MGKey6t5a7cXQ==</a>   |
| 5116.1          | Intradistrict Open Enrollment -<br><a href="https://simbli.eboardsolutions.com/SU/2LfmkulX2YjBGyD5plusgb3AQ==">https://simbli.eboardsolutions.com/SU/2LfmkulX2YjBGyD5plusgb3AQ==</a>                                       |
| 5116.2          | Involuntary Student Transfers -<br><a href="https://simbli.eboardsolutions.com/SU/ahVCBwvHPHnBfgjtDEjEcA==">https://simbli.eboardsolutions.com/SU/ahVCBwvHPHnBfgjtDEjEcA==</a>   |
| 5117            | Interdistrict Attendance -<br><a href="https://simbli.eboardsolutions.com/SU/plusvS1qmoCzBndXxk3uR87jA==">https://simbli.eboardsolutions.com/SU/plusvS1qmoCzBndXxk3uR87jA==</a>  |
| 5117            | Interdistrict Attendance -<br><a href="https://simbli.eboardsolutions.com/SU/cqltuPp3ZbvOHL CZOm6u7Q==">https://simbli.eboardsolutions.com/SU/cqltuPp3ZbvOHL CZOm6u7Q==</a>  |
| 5119            | Students Expelled From Other Districts -<br><a href="https://simbli.eboardsolutions.com/SU/L1ep8rAOmJplusR3fiDNmIvUA==">https://simbli.eboardsolutions.com/SU/L1ep8rAOmJplusR3fiDNmIvUA==</a>                              |
| 5123            | Promotion/Acceleration/Retention -<br><a href="https://simbli.eboardsolutions.com/SU/xVplusslshfewR04kfWplusi52TGVA==">https://simbli.eboardsolutions.com/SU/xVplusslshfewR04kfWplusi52TGVA==</a>                          |
| 5123            | Promotion/Acceleration/Retention -<br><a href="https://simbli.eboardsolutions.com/SU/TKevTRfxLGkslsh7napluspThEzw==">https://simbli.eboardsolutions.com/SU/TKevTRfxLGkslsh7napluspThEzw==</a>                              |
| 5123-E PDF(1)   | Promotion/Acceleration/Retention - Promotion Acceleration Retention -<br><a href="https://simbli.eboardsolutions.com/SU/j9GdzEu6TslshA78hbXrHU7DQ==">https://simbli.eboardsolutions.com/SU/j9GdzEu6TslshA78hbXrHU7DQ==</a> |
| 5125            | Student Records -<br><a href="https://simbli.eboardsolutions.com/SU/0E5IlhBIYdYoxVZQUIkAaQ==">https://simbli.eboardsolutions.com/SU/0E5IlhBIYdYoxVZQUIkAaQ==</a>   |
| 5125            | Student Records -<br><a href="https://simbli.eboardsolutions.com/SU/PEebNy6nBc2qtrbE3w4m9A==">https://simbli.eboardsolutions.com/SU/PEebNy6nBc2qtrbE3w4m9A==</a>   |
| 5125.1          | Release Of Directory Information -<br><a href="https://simbli.eboardsolutions.com/SU/C75Oi2k05ZEzYZ1RxplusiRQg==">https://simbli.eboardsolutions.com/SU/C75Oi2k05ZEzYZ1RxplusiRQg==</a>                                    |
| 5125.1          | Release Of Directory Information -<br><a href="https://simbli.eboardsolutions.com/SU/0EYx7z3OZ3oXMjJxuT9b5Q==">https://simbli.eboardsolutions.com/SU/0EYx7z3OZ3oXMjJxuT9b5Q==</a>  |
| 5125.1-E PDF(1) | Release Of Directory Information -<br><a href="https://simbli.eboardsolutions.com/SU/5DslshUpgOOIUdjerg0zt2xuQ==">https://simbli.eboardsolutions.com/SU/5DslshUpgOOIUdjerg0zt2xuQ==</a>                                    |
| 5125.2          | Withholding Grades, Diploma Or Transcripts -<br><a href="https://simbli.eboardsolutions.com/SU/WHUsE2M8iSQ6rAKtyIslshqDw==">https://simbli.eboardsolutions.com/SU/WHUsE2M8iSQ6rAKtyIslshqDw==</a>                          |
| 5125.3          | Challenging Student Records -<br><a href="https://simbli.eboardsolutions.com/SU/TIMzzBhp3xxnn2hDxGxkeg==">https://simbli.eboardsolutions.com/SU/TIMzzBhp3xxnn2hDxGxkeg==</a>   |
| 5132            | Dress And Grooming -<br><a href="https://simbli.eboardsolutions.com/SU/JcQplusMJpLv4bFN4nHsRYzmA==">https://simbli.eboardsolutions.com/SU/JcQplusMJpLv4bFN4nHsRYzmA==</a>  |
| 5132            | Dress And Grooming -<br><a href="https://simbli.eboardsolutions.com/SU/Ce8N8slshHmr3BL6VMxtsbViw==">https://simbli.eboardsolutions.com/SU/Ce8N8slshHmr3BL6VMxtsbViw==</a>  |
| 5141.21         | Administering Medication And Monitoring Health Conditions -<br><a href="https://simbli.eboardsolutions.com/SU/xsDCkuhxcdzZQPqslshND570g==">https://simbli.eboardsolutions.com/SU/xsDCkuhxcdzZQPqslshND570g==</a>           |
| 5141.21         | Administering Medication And Monitoring Health Conditions -<br><a href="https://simbli.eboardsolutions.com/SU/viehXFbnYxtUo1afuJSWXg==">https://simbli.eboardsolutions.com/SU/viehXFbnYxtUo1afuJSWXg==</a>                 |
| 5141.3          | Health Examinations -<br><a href="https://simbli.eboardsolutions.com/SU/5cxIKcFplusws4TSLwslshUAFy4g==">https://simbli.eboardsolutions.com/SU/5cxIKcFplusws4TSLwslshUAFy4g==</a>   |

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| 5141.3  | Health Examinations -<br><a href="https://simbli.eboardsolutions.com/SU/FmYbFs0txinB8H9Eo0xzQ==">https://simbli.eboardsolutions.com/SU/FmYbFs0txinB8H9Eo0xzQ==</a>   |
| 5141.31 | Immunizations -<br><a href="https://simbli.eboardsolutions.com/SU/lm0aaYBFABDxZ1u854XRkg==">https://simbli.eboardsolutions.com/SU/lm0aaYBFABDxZ1u854XRkg==</a>   |
| 5141.31 | Immunizations -<br><a href="https://simbli.eboardsolutions.com/SU/6qvk1iplusVD9k7K1AF1KicJg==">https://simbli.eboardsolutions.com/SU/6qvk1iplusVD9k7K1AF1KicJg==</a>   |
| 5141.32 | Health Screening For School Entry -<br><a href="https://simbli.eboardsolutions.com/SU/Vm30etYp4uvoIEHyuVMUcg==">https://simbli.eboardsolutions.com/SU/Vm30etYp4uvoIEHyuVMUcg==</a>                                       |
| 5141.6  | School Health Services -<br><a href="https://simbli.eboardsolutions.com/SU/cHAM3plusslshplus1pdGuhIEImFvMQ==">https://simbli.eboardsolutions.com/SU/cHAM3plusslshplus1pdGuhIEImFvMQ==</a>                                |
| 5141.6  | School Health Services -<br><a href="https://simbli.eboardsolutions.com/SU/74pgmzgub4lNzOH7Yrmkig==">https://simbli.eboardsolutions.com/SU/74pgmzgub4lNzOH7Yrmkig==</a>  |
| 5142.1  | Identification And Reporting Of Missing Children -<br><a href="https://simbli.eboardsolutions.com/SU/cGU2ZpluslJmHyI4GiZr6UeyA==">https://simbli.eboardsolutions.com/SU/cGU2ZpluslJmHyI4GiZr6UeyA==</a>                  |
| 5143    | Insurance - <a href="https://simbli.eboardsolutions.com/SU/9slkCaTIF8zy3s43y3Vz6w==">https://simbli.eboardsolutions.com/SU/9slkCaTIF8zy3s43y3Vz6w==</a>  |
| 5143    | Insurance - <a href="https://simbli.eboardsolutions.com/SU/nrYhCtGVXT9Sci9ZbGp83A==">https://simbli.eboardsolutions.com/SU/nrYhCtGVXT9Sci9ZbGp83A==</a>  |
| 5144    | Discipline -<br><a href="https://simbli.eboardsolutions.com/SU/Z4wcQyWv3z7FkAALplusC86fQ==">https://simbli.eboardsolutions.com/SU/Z4wcQyWv3z7FkAALplusC86fQ==</a>  |
| 5144    | Discipline -<br><a href="https://simbli.eboardsolutions.com/SU/Xb8plusAIsNC8hf6fz2vG9E4w==">https://simbli.eboardsolutions.com/SU/Xb8plusAIsNC8hf6fz2vG9E4w==</a>  |
| 5144.1  | Suspension And Expulsion/Due Process -<br><a href="https://simbli.eboardsolutions.com/SU/SpCDEFWKslshRfaYM7mk14wYslshw==">https://simbli.eboardsolutions.com/SU/SpCDEFWKslshRfaYM7mk14wYslshw==</a>                      |
| 5144.1  | Suspension And Expulsion/Due Process -<br><a href="https://simbli.eboardsolutions.com/SU/faT2mPgqZ7hNQifa2LQNvw==">https://simbli.eboardsolutions.com/SU/faT2mPgqZ7hNQifa2LQNvw==</a>                                    |
| 5144.2  | Suspension And Expulsion/Due Process (Students With Disabilities) -<br><a href="https://simbli.eboardsolutions.com/SU/HbMDXieplus0VUXON7fjky2pA==">https://simbli.eboardsolutions.com/SU/HbMDXieplus0VUXON7fjky2pA==</a> |
| 5144.4  | Required Parental Attendance -<br><a href="https://simbli.eboardsolutions.com/SU/qJdaDGpEZKvzz0YkMjsD7Q==">https://simbli.eboardsolutions.com/SU/qJdaDGpEZKvzz0YkMjsD7Q==</a>  |
| 5144.4  | Required Parental Attendance -<br><a href="https://simbli.eboardsolutions.com/SU/iqKilimRHWCUnglplus0enslsh9A==">https://simbli.eboardsolutions.com/SU/iqKilimRHWCUnglplus0enslsh9A==</a>                                |
| 5145.12 | Search And Seizure -<br><a href="https://simbli.eboardsolutions.com/SU/EcFwwKD9MjSQL7aaXyKl8g==">https://simbli.eboardsolutions.com/SU/EcFwwKD9MjSQL7aaXyKl8g==</a>  |
| 5145.12 | Search And Seizure -<br><a href="https://simbli.eboardsolutions.com/SU/slshe6D8UUP6xyWTwqv8at2ag==">https://simbli.eboardsolutions.com/SU/slshe6D8UUP6xyWTwqv8at2ag==</a>  |
| 5145.3  | Nondiscrimination/Harassment -<br><a href="https://simbli.eboardsolutions.com/SU/OxwcBhea8mo7RXOpURG6oQ==">https://simbli.eboardsolutions.com/SU/OxwcBhea8mo7RXOpURG6oQ==</a>  |
| 5145.3  | Nondiscrimination/Harassment -<br><a href="https://simbli.eboardsolutions.com/SU/NBGtMyWL8EzVpluszUKP6isVg==">https://simbli.eboardsolutions.com/SU/NBGtMyWL8EzVpluszUKP6isVg==</a>                                      |
| 5145.7  | Sexual Harassment -<br><a href="https://simbli.eboardsolutions.com/SU/NU5QmSjabtKdULr1hssnPQ==">https://simbli.eboardsolutions.com/SU/NU5QmSjabtKdULr1hssnPQ==</a>   |
| 5145.7  | Sexual Harassment -<br><a href="https://simbli.eboardsolutions.com/SU/jEa9CJ6slshv4LbEFELyxKRCA==">https://simbli.eboardsolutions.com/SU/jEa9CJ6slshv4LbEFELyxKRCA==</a>   |
| 5145.8  | Refusal To Harm Or Destroy Animals -<br><a href="https://simbli.eboardsolutions.com/SU/3hyaZjYu46joHV85E7plusgpw==">https://simbli.eboardsolutions.com/SU/3hyaZjYu46joHV85E7plusgpw==</a>                                |
| 5145.8  | Refusal To Harm Or Destroy Animals -<br><a href="https://simbli.eboardsolutions.com/SU/4CKcAsv7WkGWcTKpY0wVPg==">https://simbli.eboardsolutions.com/SU/4CKcAsv7WkGWcTKpY0wVPg==</a>                                      |
| 5146    | Married/Pregnant/Parenting Students -<br><a href="https://simbli.eboardsolutions.com/SU/NSAu7PDPmfOn3TydPrV2uA==">https://simbli.eboardsolutions.com/SU/NSAu7PDPmfOn3TydPrV2uA==</a>                                     |
| 5148    | Child Care And Development -<br><a href="https://simbli.eboardsolutions.com/SU/slshELIZI9DPhpoNNdWybb3ew==">https://simbli.eboardsolutions.com/SU/slshELIZI9DPhpoNNdWybb3ew==</a>  |

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| 5148    | Child Care And Development -<br><a href="https://simbli.eboardsolutions.com/SU/Z5lggTslshQha0Xax1wNivkrw==">https://simbli.eboardsolutions.com/SU/Z5lggTslshQha0Xax1wNivkrw==</a>                                    |
| 5148.2  | Before/After School Programs -<br><a href="https://simbli.eboardsolutions.com/SU/vQKFJLKNiY6MOdwuslshxj2pg==">https://simbli.eboardsolutions.com/SU/vQKFJLKNiY6MOdwuslshxj2pg==</a>                                  |
| 5148.2  | Before/After School Programs -<br><a href="https://simbli.eboardsolutions.com/SU/DW648GtnqacvFhJzQJ6kMg==">https://simbli.eboardsolutions.com/SU/DW648GtnqacvFhJzQJ6kMg==</a>  |
| 6020    | Parent Involvement -<br><a href="https://simbli.eboardsolutions.com/SU/WFmGimDZBASSWUESh8nVzQ==">https://simbli.eboardsolutions.com/SU/WFmGimDZBASSWUESh8nVzQ==</a>  |
| 6020    | Parent Involvement -<br><a href="https://simbli.eboardsolutions.com/SU/L40n5c2BdhXNcOX6d8NHow==">https://simbli.eboardsolutions.com/SU/L40n5c2BdhXNcOX6d8NHow==</a>  |
| 6111    | School Calendar -<br><a href="https://simbli.eboardsolutions.com/SU/JQswQZnc0iLxNJVScldJZQ==">https://simbli.eboardsolutions.com/SU/JQswQZnc0iLxNJVScldJZQ==</a>   |
| 6111    | School Calendar -<br><a href="https://simbli.eboardsolutions.com/SU/9K0XcHhPDZLYbn2MI6tQwA==">https://simbli.eboardsolutions.com/SU/9K0XcHhPDZLYbn2MI6tQwA==</a>   |
| 6112    | School Day -<br><a href="https://simbli.eboardsolutions.com/SU/tvfgCbCej3bFvnpOW5WXTA==">https://simbli.eboardsolutions.com/SU/tvfgCbCej3bFvnpOW5WXTA==</a>  |
| 6112    | School Day -<br><a href="https://simbli.eboardsolutions.com/SU/0BKTlzplusSAqHggvplus79hc9cg==">https://simbli.eboardsolutions.com/SU/0BKTlzplusSAqHggvplus79hc9cg==</a>  |
| 6142.1  | Sexual Health And HIV/AIDS Prevention Instruction -<br><a href="https://simbli.eboardsolutions.com/SU/N3Jr06F9pmsU5xKplusF7CcWg==">https://simbli.eboardsolutions.com/SU/N3Jr06F9pmsU5xKplusF7CcWg==</a>             |
| 6142.1  | Sexual Health And HIV/AIDS Prevention Instruction -<br><a href="https://simbli.eboardsolutions.com/SU/39gZwHh00pluskAPnwMWux8tw==">https://simbli.eboardsolutions.com/SU/39gZwHh00pluskAPnwMWux8tw==</a>             |
| 6142.8  | Comprehensive Health Education -<br><a href="https://simbli.eboardsolutions.com/SU/slsh5l1YbuaT8v1fl71s3ojzg==">https://simbli.eboardsolutions.com/SU/slsh5l1YbuaT8v1fl71s3ojzg==</a>                                |
| 6143    | Courses Of Study -<br><a href="https://simbli.eboardsolutions.com/SU/T2kktOaVIQx4plusrHgfk7plus8g==">https://simbli.eboardsolutions.com/SU/T2kktOaVIQx4plusrHgfk7plus8g==</a>  |
| 6143    | Courses Of Study -<br><a href="https://simbli.eboardsolutions.com/SU/YIFKSJW1wVyluAeaf8Cww==">https://simbli.eboardsolutions.com/SU/YIFKSJW1wVyluAeaf8Cww==</a>  |
| 6145.2  | Athletic Competition -<br><a href="https://simbli.eboardsolutions.com/SU/WpnqZeP30uSZQPHrTbRplusYw==">https://simbli.eboardsolutions.com/SU/WpnqZeP30uSZQPHrTbRplusYw==</a>  |
| 6145.2  | Athletic Competition -<br><a href="https://simbli.eboardsolutions.com/SU/e9QuVkBCflcPOLhyjKO4slshw==">https://simbli.eboardsolutions.com/SU/e9QuVkBCflcPOLhyjKO4slshw==</a>  |
| 6154    | Homework/Makeup Work -<br><a href="https://simbli.eboardsolutions.com/SU/slshKgYslshslshqEHPm5OGVXT2plusHdQ==">https://simbli.eboardsolutions.com/SU/slshKgYslshslshqEHPm5OGVXT2plusHdQ==</a>                        |
| 6158    | Independent Study -<br><a href="https://simbli.eboardsolutions.com/SU/0AjlH9LI7R4kkvG97YQfyg==">https://simbli.eboardsolutions.com/SU/0AjlH9LI7R4kkvG97YQfyg==</a>   |
| 6158    | Independent Study -<br><a href="https://simbli.eboardsolutions.com/SU/mJMEt3wFl6Nx6hb1KkZJ8Q==">https://simbli.eboardsolutions.com/SU/mJMEt3wFl6Nx6hb1KkZJ8Q==</a>   |
| 6159    | Individualized Education Program -<br><a href="https://simbli.eboardsolutions.com/SU/PaffDplusplus5j0slshumFv5c2xw1w==">https://simbli.eboardsolutions.com/SU/PaffDplusplus5j0slshumFv5c2xw1w==</a>                  |
| 6159    | Individualized Education Program -<br><a href="https://simbli.eboardsolutions.com/SU/MKKBKsrF1rpq0qkzl91wbWA==">https://simbli.eboardsolutions.com/SU/MKKBKsrF1rpq0qkzl91wbWA==</a>                                  |
| 6159.1  | Procedural Safeguards And Complaints For Special Education -<br><a href="https://simbli.eboardsolutions.com/SU/1SvYmGXjPOnO82yLaswdWA==">https://simbli.eboardsolutions.com/SU/1SvYmGXjPOnO82yLaswdWA==</a>          |
| 6159.1  | Procedural Safeguards And Complaints For Special Education -<br><a href="https://simbli.eboardsolutions.com/SU/D8TYoHklzbOE5hmslshhe3RAg==">https://simbli.eboardsolutions.com/SU/D8TYoHklzbOE5hmslshhe3RAg==</a>    |
| 6159.4  | Behavioral Interventions For Special Education Students -<br><a href="https://simbli.eboardsolutions.com/SU/plusmeXLGlnSSiWNwvslsh3WeF2A==">https://simbli.eboardsolutions.com/SU/plusmeXLGlnSSiWNwvslsh3WeF2A==</a> |
| 6162.51 | State Academic Achievement Tests -<br><a href="https://simbli.eboardsolutions.com/SU/etHwlisFeYmNa9PsDAzslshBQ==">https://simbli.eboardsolutions.com/SU/etHwlisFeYmNa9PsDAzslshBQ==</a>                              |

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| 6162.51 | State Academic Achievement Tests -<br><a href="https://simbli.eboardsolutions.com/SU/OXhX2dQQIRMBAWUDslshMuGeA==">https://simbli.eboardsolutions.com/SU/OXhX2dQQIRMBAWUDslshMuGeA==</a>   |
| 6164.2  | Guidance/Counseling Services -<br><a href="https://simbli.eboardsolutions.com/SU/xkEoB39OQpqfudLvc6slshjRw==">https://simbli.eboardsolutions.com/SU/xkEoB39OQpqfudLvc6slshjRw==</a>   |
| 6164.4  | Identification And Evaluation Of Individuals For Special Education -<br><a href="https://simbli.eboardsolutions.com/SU/l6vyslshYBvaSWWJGXRfzdRplusA==">https://simbli.eboardsolutions.com/SU/l6vyslshYBvaSWWJGXRfzdRplusA==</a> |
| 6164.4  | Identification And Evaluation Of Individuals For Special Education -<br><a href="https://simbli.eboardsolutions.com/SU/gUzS5LjibTK9X7o9xhQr8A==">https://simbli.eboardsolutions.com/SU/gUzS5LjibTK9X7o9xhQr8A==</a>             |
| 6164.6  | Identification And Education Under Section 504 -<br><a href="https://simbli.eboardsolutions.com/SU/TblmOngslshlZO4nN5oKplusOYsA==">https://simbli.eboardsolutions.com/SU/TblmOngslshlZO4nN5oKplusOYsA==</a>                     |
| 6164.6  | Identification And Education Under Section 504 -<br><a href="https://simbli.eboardsolutions.com/SU/tVYTbGhFoDoz3b0MXGOs3g==">https://simbli.eboardsolutions.com/SU/tVYTbGhFoDoz3b0MXGOs3g==</a>                                 |
| 6170.1  | Transitional Kindergarten -<br><a href="https://simbli.eboardsolutions.com/SU/XcCO38ZERnYHJbL7oin1cA==">https://simbli.eboardsolutions.com/SU/XcCO38ZERnYHJbL7oin1cA==</a>  |
| 6173    | Education For Homeless Children -<br><a href="https://simbli.eboardsolutions.com/SU/D31zrTlmbBMXbJ3n1lPFkg==">https://simbli.eboardsolutions.com/SU/D31zrTlmbBMXbJ3n1lPFkg==</a>  |
| 6173    | Education For Homeless Children -<br><a href="https://simbli.eboardsolutions.com/SU/pNn6kXPtRTHDn7V2QWoPOQ==">https://simbli.eboardsolutions.com/SU/pNn6kXPtRTHDn7V2QWoPOQ==</a>  |
| 6173.1  | Education For Foster Youth -<br><a href="https://simbli.eboardsolutions.com/SU/jR1pluskL7plusHVX33YQ4euxgOg==">https://simbli.eboardsolutions.com/SU/jR1pluskL7plusHVX33YQ4euxgOg==</a>   |
| 6173.1  | Education For Foster Youth -<br><a href="https://simbli.eboardsolutions.com/SU/mgoLAXnADihaNWTg3a5Q2g==">https://simbli.eboardsolutions.com/SU/mgoLAXnADihaNWTg3a5Q2g==</a>   |
| 6173.3  | Education For Juvenile Court School Students -<br><a href="https://simbli.eboardsolutions.com/SU/roZZaZeUsSpO9Ns3JvbRtA==">https://simbli.eboardsolutions.com/SU/roZZaZeUsSpO9Ns3JvbRtA==</a>                                   |
| 6175    | Migrant Education Program -<br><a href="https://simbli.eboardsolutions.com/SU/wj7sRhsIslshNqAslshYGCaNbX21A==">https://simbli.eboardsolutions.com/SU/wj7sRhsIslshNqAslshYGCaNbX21A==</a>  |
| 6175    | Migrant Education Program -<br><a href="https://simbli.eboardsolutions.com/SU/XslshfkiS12plus0t3cG48n9ovlQ==">https://simbli.eboardsolutions.com/SU/XslshfkiS12plus0t3cG48n9ovlQ==</a>  |
| 6183    | Home And Hospital Instruction -<br><a href="https://simbli.eboardsolutions.com/SU/3zxBA4aO37KRplusHEIO5K32Q==">https://simbli.eboardsolutions.com/SU/3zxBA4aO37KRplusHEIO5K32Q==</a>  |
| 6190    | Evaluation Of The Instructional Program -<br><a href="https://simbli.eboardsolutions.com/SU/XKyFZslshEOLl445TPD6BhvtQ==">https://simbli.eboardsolutions.com/SU/XKyFZslshEOLl445TPD6BhvtQ==</a>                                  |
| 9310    | Board Policies -<br><a href="https://simbli.eboardsolutions.com/SU/cLxoEVbvmtplusOHe76Yfj5Rg==">https://simbli.eboardsolutions.com/SU/cLxoEVbvmtplusOHe76Yfj5Rg==</a>   |

**Exhibit 5145.6-E(1): Parent/Guardian Notifications**

**Status:** DRAFT

**Original Adopted Date:** Pending | **Last Reviewed Date:** 12/18/2019

Cautionary Notice: Government Code 17581.5 releases districts from the obligation to perform specified mandated activities when the Budget Act does not provide reimbursement during that fiscal year. The Budget Act of 2022 (AB 178, Ch. 45, Statutes of 2022) extends the suspension of these requirements through the 2022-23 fiscal year. As a result, certain provisions of the following Exhibit related to scoliosis screening and bus safety instruction may be suspended.

**I. Annually**

When to Notify: Beginning of each school year

Education or Other Legal Code: [Education Code 222.5](#)

Board Policy/Administrative Regulation #: [See BP 5146](#)

Subject: [Rights and options for pregnant and parenting students](#)

[When to Notify: Beginning of each school year](#)

Education or Other Legal Code: Education Code 234.7

Board Policy/Administrative Regulation #: See BP 0410

Subject: Right to a free public education regardless of immigration status or religious beliefs

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 310

Board Policy/Administrative Regulation #: See BP 6142.2, AR 6174

Subject: Information on the district's language acquisition program

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 17611.5, 17612, 48980.3

Board Policy/Administrative Regulation #: See AR 3514.2

Subject: Use of pesticide [products](#), active ingredients, internet address to access information, and, if district uses certain pesticides, integrated pest management plan

When to Notify: Annually by February 1

Education or Other Legal Code: Education Code 35256, 35258

Board Policy/Administrative Regulation #: See BP 0510

Subject: School Accountability Report Card provided

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 35291, 48980

Board Policy/Administrative Regulation #: See AR 5144, AR 5144.1

Subject: District and site discipline rules

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 44050

Board Policy/Administrative Regulation #: See BP 4119.21, BP 4219.21, BP 4319.21

Subject: Code of conduct addressing employee interactions with students

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 46010.1

Board Policy/Administrative Regulation #: See AR 5113

Subject: Absence for confidential medical services

When to Notify: Beginning of each school year, if district has adopted policy on involuntary transfer of students convicted of certain crimes when victim is enrolled at same school

Education or Other Legal Code: Education Code 48929, 48980

Board Policy/Administrative Regulation #: See BP 5116.2

Subject: District policy authorizing transfer

When to Notify: Beginning of each school year



Education or Other Legal Code: Education Code 48980  
 Board Policy/Administrative Regulation #: See BP 6111  
 Subject: Schedule of minimum days and student-free staff development days

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 231.5; 5 CCR 4917; 34 CFR 106.8  
 Board Policy/Administrative Regulation #: See AR 5145.7  
 Subject: Copy of sexual harassment policy as related to students; [contact information for Title IX coordinator](#)

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 32255-32255.6  
 Board Policy/Administrative Regulation #: See AR 5145.8  
 Subject: Right to refrain from harmful or destructive use of animals

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 35160.5, 46600-46611, 48204, 48301  
 Board Policy/Administrative Regulation #: See BP 5111.1, AR 5116.1, AR 5117  
 Subject: All statutory attendance options, available local attendance options, options for meeting residency, form for changing attendance, appeals process

When to Notify: Beginning of each school year, if Board allows such absence  
 Education or Other Legal Code: Education Code 48980, 46014  
 Board Policy/Administrative Regulation #: See AR 5113  
 Subject: Absence for religious exercise or purposes

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 48205  
 Board Policy/Administrative Regulation #: See AR 5113, BP 6154  
 Subject: Excused absences; grade/credit cannot be reduced due to excused absence if work or test has been completed; full text of Education Code 48205

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 48206.3, 48207, 48208  
 Board Policy/Administrative Regulation #: See AR 6183  
 Subject: Availability of home/hospital instruction for students with temporary disabilities

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 49403  
 Board Policy/Administrative Regulation #: See BP 5141.31  
 Subject: School immunization program

[When to Notify: Beginning of each school year](#)  
[Education or Other Legal Code: Education Code 48980, 49423, 49480](#)  
[Board Policy/Administrative Regulation #: See AR 5141.21](#)  
 Subject: Administration of prescribed medication

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 49451; 20 USC 1232h  
 Board Policy/Administrative Regulation #: See AR 5141.3  
 Subject: Right to refuse consent to physical examination

When to Notify: Beginning of each school year  
 Education or Other Legal Code: Education Code 48980, 49471, 49472  
[Board Policy/Administrative Regulation #: See BP 5143](#)  
[Subject: Availability of insurance](#)

[When to Notify: Annually](#)  
[Education or Other Legal Code: Education Code 48986, 49392](#)  
[Board Policy/Administrative Regulation #: See AR 0450](#)  
[Subject: Information and laws related to the safe storage of firearms and California's child access prevention laws](#)



When to Notify: Annually

Education or Other Legal Code: Education Code 49013; 5 CCR 4622

Board Policy/Administrative Regulation #: See AR 1312.3, BP 0460, BP 3260

Subject: Uniform complaint procedures, available appeals, civil law remedies, [coordinator, complaints about student fees and local control and accountability plan](#)

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 49063

Board Policy/Administrative Regulation #: See AR 5125, AR 5125.3

Subject: Challenge, review and expunging of records

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 49063, 49069; 20 USC 1232g; 34 CFR 99.7

Board Policy/Administrative Regulation #: See AR 5125

Subject: Student records: inspect and review, access, types, location, persons responsible, location of log, access criteria, cost of copies, amendment requests, criteria [for defining school officials and](#) to determine legitimate educational interest, [categories defined as directory information, disclosures, right to file complaint with U.S. Department of Education](#), course prospectus availability

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37

Board Policy/Administrative Regulation #: See AR 5125.1

Subject: Release of directory information

[When to Notify: Beginning of each school year](#)

[Education or Other Legal Code: Education Code 49069.5, 51225.1](#)

[Board Policy/Administrative Regulation #: See AR 6173, AR 6173.1, AR 6173.3, AR 6175](#)

[Subject: Transfer of coursework and credits for foster youth, students experiencing homelessness, former juvenile court school students, children of military family, migrant students and students participating in a newcomer program.](#)

[When to Notify: Two or more times during the school year](#)

[Education or Other Legal Code: Education Code 49428](#)

[Board Policy/Administrative Regulation #: See BP 5141.5](#)

[Subject: How to access mental health services at school and/or in the community](#)

[When to Notify: Beginning of each school year in schools serving students in grades 6-12](#)

[Education or Other Legal Code: Education Code 49428.5](#)

[Board Policy/Administrative Regulation #: See BP 5141.5](#)

[Subject: Distribution of digitized mental health poster online](#)

[When to Notify: Annually or upon enrollment in elementary school](#)

[Education or Other Legal Code: Education Code 49452.6](#)

[Board Policy/Administrative Regulation #: See AR 5141.3](#)

[Subject: Availability of type 1 diabetes informational materials developed by the California Department of Education](#)

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 49520, 48980, 42 USC 1758, 7 CFR 245.5

Board Policy/Administrative Regulation #: See AR 3553

Subject: Eligibility and application process for free and reduced price meals

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 51513, 20 USC 1232h

Board Policy/Administrative Regulation #: See AR 5022, BP 6162.8

Subject: Notice of privacy policy and dates of activities re: survey, health examination, or collection of personal information for marketing; process to opt out of such activities; inspection rights and procedures

[When to Notify: When developing the local control and accountability plan and during the annual update of the local control and accountability plan \(LCAP\)](#)

[Education or Other Legal Code: Education Code 52062](#)

[Board Policy/Administrative Regulation #: See BP 0460](#)

Subject: Opportunity to submit written comments regarding specific actions and expenditures in proposed plan or annual update

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 56301

Board Policy/Administrative Regulation #: See BP 6164.4

Subject: Parental rights re: special education identification, referral, assessment, instructional planning, implementation and review, and procedures for initiating a referral for assessment

When to Notify: Beginning of each school year

Education or Other Legal Code: Education Code 58501, 48980

Board Policy/Administrative Regulation #: See AR 6181

Subject: Alternative schools

When/Whom to Notify: Annually

Education or Other Legal Code: Education Code 60615, 5 CCR 852

Board Policy/Administrative Regulation #: See AR 6162.51

Subject: Student's participation in state assessments; option to request exemption from testing

When to Notify: Beginning of each school year

Education or Other Legal Code: Health and Safety Code 104855

Board Policy/Administrative Regulation #: See AR 5141.6

Subject: Availability of dental fluoride treatment; opportunity to accept or deny treatment

When to Notify: Beginning of each school year, if district receives Title I funds

Education or Other Legal Code: 20 USC 6312; 34 CFR 200.48

Board Policy/Administrative Regulation #: See BP 4112.2, AR 4222

Subject: Right to request information re: professional qualifications of child's teacher and paraprofessional

When to Notify: Beginning of each school year

Education or Other Legal Code: 34 CFR 104.8, 106.9

Board Policy/Administrative Regulation #: See BP 0410, BP 6178

Subject: Nondiscrimination

When to Notify: Beginning of each school year to parent, teacher, and employee organizations or, in their absence, individuals

Education or Other Legal Code: 40 CFR 763.84, 40 CFR 763.93

Board Policy/Administrative Regulation #: See AR 3514

Subject: Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress

When to Notify: Beginning of each school year

Education or Other Legal Code: USDA FNS Instructions 113-1

Board Policy/Administrative Regulation #: See BP 3555

Subject: Information related to the district's food service programs

When to Notify: Beginning of each school year

Education or Other Legal Code: USDA SP-46-2016

Board Policy/Administrative Regulation #: See AR 3551

Subject: District policy on meal payments

## **II. At Specific Times During the Student's Academic Career**

When to Notify: Beginning in grade 7, at least once prior to course selection and career counseling

Education or Other Legal Code: Education Code 221.5, 48980

Board Policy/Administrative Regulation #: See BP 6164.2

Subject: Course selection and career counseling

When to Notify: Upon a student's enrollment

Education or Other Legal Code: Education Code 310

Board Policy/Administrative Regulation #: See BP 6142.2, AR 6174

Subject: Information on the district's language acquisition programs

When to Notify: When child first enrolls in a public school, if the school offers a fingerprinting program

Education or Other Legal Code: Education Code 32390, 48980

Board Policy/Administrative Regulation #: See AR 5142.1

Subject: Fingerprinting program

When to Notify: Upon registration in K-6, if students have not previously been transported

Education or Other Legal Code: Education Code 39831.5

Board Policy/Administrative Regulation #: See AR 3543

Subject: School bus safety rules and information, list of stops, rules of conduct, red light crossing instructions, bus danger zones, walking to and from stops

When to Notify: Prior to providing an eye examination

Education or Other Legal Code: Education Code 49455.5

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Upcoming eye examinations at school site, including form on which parent/guardian may indicate lack of consent

When to Notify: When a parent/guardian request for district designation of volunteers is received for training on emergency use of anti-seizure medication for a student diagnosed with seizures

Education or Other Legal Code: Education Code 49468.2

Board Policy/Administrative Regulation #: To be included in AR 5141.21

Subject: Request for volunteers to be trained in recognition and response to seizures, including administration of emergency anti-seizure medication, description of training, right to rescind offer to volunteer, prohibition against retaliation.

When to Notify: Upon a student's enrollment

Education or Other Legal Code: Education Code 49063

Board Policy/Administrative Regulation #: See AR 5125, AR 5125.3

Subject: Specified rights related to student records

When to Notify: When students enter grade 7

Education or Other Legal Code: Education Code 49452.7

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Specified information on type 2 diabetes

When to Notify: When in kindergarten, or first grade if not previously enrolled in public school

Education or Other Legal Code: Education Code 49452.8

Board Policy/Administrative Regulation #: See AR 5141.32

Subject: Requirement for oral health assessment, explanation of law, importance of oral health, agency contact, privacy rights

When to Notify: Beginning of each school year for students in grades 7-12, or at time of enrollment if after beginning of year

Education or Other Legal Code: Education Code 51938, 48980

Board Policy/Administrative Regulation #: See AR 6142.1

Subject: Sexual health and HIV prevention education; right to view A/V materials, whether taught by district staff or outside consultants, right to request specific Education Code sections, right to excuse

When to Notify: Within 20 working days of receiving results of standardized achievement tests or, if results not available in school year, within 20 working days of start of next school year

Education or Other Legal Code: Education Code 60641, 5 CCR 863

Board Policy/Administrative Regulation #: See AR 6162.51

Subject: Results of tests; test purpose, individual score and intended use

When to Notify: When child is enrolled in kindergarten

Education or Other Legal Code: Health and Safety Code 124100, 124105

Board Policy/Administrative Regulation #: See AR 5141.32

Subject: Health screening examination

When to Notify: To secondary students, if district receives Title I funds  
 Education or Other Legal Code: 20 USC 7908  
 Board Policy/Administrative Regulation #: See AR 5125.1  
 Subject: Request that district not release [student's](#) name, address, [and](#) phone number to military recruiters without prior written consent

### III. When Special Circumstances Occur

When to Notify: In the event of a breach of security of district records  
 Education or Other Legal Code: Civil Code 1798.29  
 Board Policy/Administrative Regulation #: See BP 3580  
 Subject: Types of records affected, date of breach, description of incident, contact information for credit reporting agencies

When to Notify: Upon receipt of a complaint alleging discrimination  
 Education or Other Legal Code: Education Code 262.3  
 Board Policy/Administrative Regulation #: See AR 1312.3  
 Subject: Civil law remedies available to complainants

When to Notify: When determining whether an English learner should be reclassified as fluent English proficient  
 Education or Other Legal Code: Education Code 313, 5 CCR 11303  
 Board Policy/Administrative Regulation #: See AR 6174  
 Subject: Description of reclassification process, opportunity for parent/guardian to participate

When to Notify: When Student is identified as English learner and district receives Title I or Title III funds for English learner programs, not later than 30 days after beginning of school year or within two weeks of placement if identified during school year  
 Education or Other Legal Code: Education Code 313.2, 440, 20 USC 6312  
 Board Policy/Administrative Regulation #: See AR 6174  
 Subject: Reason for classification, level of English proficiency, identification as long-term English learner, description of program(s), option to decline program or choose alternate, option to remove student from program at any time, exit requirements of program

[When to Notify: Prior to implementing alternative schedule](#)  
[Education or Other Legal Code: Education Code 46162](#)  
[Board Policy/Administrative Regulation #: See BP 6112](#)  
[Subject: Public hearing on alternative schedule in secondary grades](#)

When to Notify: When homeless or foster youth applies for enrollment in before/after school program  
 Education or Other Legal Code: Education Code 8483  
 Board Policy/Administrative Regulation #: See AR 5178.2  
 Subject: Right to priority enrollment how to request priority enrollment

When to Notify: At least 72 hours before use of pesticide product not included in annual list  
 Education or Other Legal Code: Education Code 17612  
 Board Policy/Administrative Regulation #: See AR 3514.2  
 Subject: Intended use of pesticide product

When to Notify: To members of athletic teams  
 Education or Other Legal Code: Education Code 32221.5  
 Board Policy/Administrative Regulation #: See AR 5143  
 Subject: Offer of insurance; no-cost and low-cost program options

When to Notify: Annually to parents/guardians of student athletes before participation in competition  
 Education or Other Legal Code: Education Code 33479.3  
 Board Policy/Administrative Regulation #: See AR 6145.2  
 Subject: Information on sudden cardiac arrest

When/Whom to Notify: When district has contracted for electronic products or services that disseminate advertising  
 Education or Other Legal Code: Education Code 35182.5  
 Board Policy/Administrative Regulation #: See BP 3312

Subject: Advertising will be used in the classroom or learning center

When to Notify: At least six months before implementing a schoolwide uniform policy

Education or Other Legal Code: Education Code 35183

Board Policy/Administrative Regulation #: See AR 5132

Subject: Dress code policy requiring schoolwide uniform

When to Notify: Before implementing a year-round schedule

Education or Other Legal Code: Education Code 37616

Board Policy/Administrative Regulation #: See BP 6117

Subject: Public hearing on year-round schedule

When to Notify: When interdistrict transfer is requested and not approved or denied within 30 days

Education or Other Legal Code: Education Code 46601

Board Policy/Administrative Regulation #: See AR 5117

Subject: Appeal process

When to Notify: Before early entry to [transitional kindergarten or](#) kindergarten, if early entry offered

Education or Other Legal Code: Education Code 48000

Board Policy/Administrative Regulation #: See AR 5111, [AR 6170.1](#)

Subject: Effects, advantages and disadvantages of early entry

When to Notify: When student identified as being at risk of retention

Education or Other Legal Code: Education Code 48070.5

Board Policy/Administrative Regulation #: See AR 5123

Subject: Student at risk of retention

When to Notify: When student excluded due to quarantine, contagious or infectious disease, danger to safety or health

Education or Other Legal Code: Education Code 48213

Board Policy/Administrative Regulation #: See AR 5112.2

Subject: Student has been excluded from school

When to Notify: Before already admitted student is excluded for lack of immunization

Education or Other Legal Code: Education Code 48216, 17 CCR 6040

Board Policy/Administrative Regulation #: See AR 5141.31

Subject: Need to submit evidence of immunization or exemption within 10 school days; referral to medical care

When to Notify: When a student is classified as truant

Education or Other Legal Code: Education Code 48260.5, 48262

Board Policy/Administrative Regulation #: See AR 5113.1

Subject: Truancy, parental obligation, availability of alternative programs, student consequences, need for conference

When to Notify: When a truant is referred to a SARB or probation department

Education or Other Legal Code: Education Code 48263

Board Policy/Administrative Regulation #: See AR 5113.1

Subject: Name and address of SARB or probation department and reason for referral

When/Whom to Notify: When student requests to voluntarily transfer to continuation school

Education or Other Legal Code: Education Code 48432.3

Board Policy/Administrative Regulation #: See AR 6184

Subject: Copy of district policy and regulation on continuation education

When to Notify: Prior to involuntary transfer to continuation school

Education or Other Legal Code: Education Code 48432.5

Board Policy/Administrative Regulation #: See AR 6184

Subject: Right to require meeting prior to involuntary transfer to continuation school

When/Whom to Notify: To person holding educational rights, prior to recommending placement of foster youth outside school of origin

Education or Other Legal Code: Education Code 48853.5  
 Board Policy/Administrative Regulation #: See AR 6173.1  
 Subject: Basis for the placement recommendation

When to Notify: When a foster youth or an Indian child receives a suspension, expulsion, manifestation determination, or involuntary transfer

Education or Other Legal Code: Education Code 48853.5

Board Policy/Administrative Regulation #: See AR 6173.1, AR 6173.4

Subject: Suspension notice, expulsion notice, manifestation determination notice, involuntary transfer notice, and other documents and related information to a foster youth's educational rights holder, attorney, and county social worker and an Indian child's tribal social worker and, if applicable, the child's county social worker

When to Notify: When student is removed from class and teacher requires parental attendance at school

Education or Other Legal Code: Education Code 48900.1

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Parental attendance required; timeline for attendance

When to Notify: Prior to withholding grades, diplomas, or transcripts

Education or Other Legal Code: Education Code 48904

Board Policy/Administrative Regulation #: See AR 5125.2

Subject: Damaged school property

When to Notify: When withholding grades, diplomas or transcripts from transferring student

Education or Other Legal Code: Education Code 48904.3

Board Policy/Administrative Regulation #: See AR 5125.2

Subject: Next school will continue withholding grades, diplomas or transcripts

When to Notify: When student is released to peace officer

Education or Other Legal Code: Education Code 48906

Board Policy/Administrative Regulation #: See BP 5145.11

Subject: Release of student to peace officer for the purpose of removing minor from school, unless taken into custody as victim of suspected child abuse

When to Notify: At time of suspension

Education or Other Legal Code: Education Code 48911

Board Policy/Administrative Regulation #: See BP 5144.1, AR 5144.1

Subject: Notice of suspension

When to Notify: When original period of suspension is extended

Education or Other Legal Code: Education Code 48911

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Extension of suspension

When to Notify: At the time a student is assigned to a supervised suspension classroom

Education or Other Legal Code: Education Code 48911.1

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: The student's assignment to a supervised suspension classroom

When to Notify: Before holding a closed session re: suspension

Education or Other Legal Code: Education Code 48912

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Intent to hold a closed session re: suspension

When to Notify: When a student expelled from another district for certain acts seeks admission

Education or Other Legal Code: Education Code 48915.1, 48918

Board Policy/Administrative Regulation #: See BP 5119

Subject: Hearing re: possible danger presented by expelled student

When to Notify: When readmission is denied

Education or Other Legal Code: Education Code 48916

Board Policy/Administrative Regulation #: See AR 5144.1



Subject: Reasons for denial; determination of assigned program

When to Notify: When expulsion occurs

Education or Other Legal Code: Education Code 48916

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Readmission procedures

When to Notify: At least 10 calendar days before expulsion hearing

Education or Other Legal Code: Education Code 48918

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Notice of expulsion hearing

When to Notify: When expulsion or suspension of expulsion occurs

Education or Other Legal Code: Education Code 48918

Board Policy/Administrative Regulation #: See AR 5144.1

Subject: Decision to expel; right to appeal to county board; obligation to inform new district of status

When to Notify: Before involuntary transfer of student convicted of certain crime when victim is enrolled at same school

Education or Other Legal Code: Education Code 48929, 48980

Board Policy/Administrative Regulation #: See BP 5116.2

Subject: Right to request a meeting with principal or designee

When to Notify: One month before the scheduled minimum day

Education or Other Legal Code: Education Code 48980

Board Policy/Administrative Regulation #: See BP 6111

Subject: When minimum days are scheduled after the beginning of the school year

When to Notify: When parents/guardians request guidelines for filing complaint of child abuse at a school site

Education or Other Legal Code: Education Code 48987

Board Policy/Administrative Regulation #: See AR 5141.4

Subject: Guidelines for filing complaint of child abuse at a school site with local child protective agencies

When to Notify: When student in danger of failing a course

Education or Other Legal Code: Education Code 49067

Board Policy/Administrative Regulation #: See AR 5121

Subject: Student in danger of failing a course

When to Notify: When student transfers from another district or private school [into the district](#)

Education or Other Legal Code: Education Code 49068

Board Policy/Administrative Regulation #: See AR 5125

Subject: Right to receive copy of student's record and [a hearing](#) to challenge content of [student's records](#)

When/Whom to Notify: When parent/guardian's challenge of student record is denied and parent/guardian appeals

Education or Other Legal Code: Education Code 49070

Board Policy/Administrative Regulation #: See AR 5125.3

Subject: If board sustains allegations, the correction of destruction of record; if denied, right to submit written objection

When/Whom to Notify: When district is considering program to gather safety-related information from students' social media activity

Education or Other Legal Code: Education Code 49073.6

Board Policy/Administrative Regulation #: See BP 5125

Subject: Opportunity for input on proposed program

When/Whom to Notify: When district adopts program to gather information from students' social media activity, and annually thereafter

Education or Other Legal Code: Education Code 49073.6

Board Policy/Administrative Regulation #: AR 5125

Subject: Information is being gathered, access to records, process for removal or corrections, destruction of records

When to Notify: Within 24 hours of release of information to a judge or probation officer

Education or Other Legal Code: Education Code 49076

Board Policy/Administrative Regulation #: See AR 5125

Subject: Release of student record to a judge or probation officer for conducting truancy mediation program or for presenting evidence at a truancy petition

When to Notify: Before release of information pursuant to court order or subpoena

Education or Other Legal Code: Education Code 49077

Board Policy/Administrative Regulation #: See AR 5125

Subject: Release of information pursuant to court order or subpoena

When to Notify: When screening results in suspicion that student has scoliosis

Education or Other Legal Code: Education Code 49452.5

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Scoliosis screening

When to Notify: When test results in discovery of visual or hearing defects

Education or Other Legal Code: Education Code 49456; 17 CCR 2951

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Vision or hearing test results

When to Notify: Within 10 days of negative balance in meal account

Education or Other Legal Code: Education Code 49557.5

Board Policy/Administrative Regulation #: See AR 3551

Subject: Negative balance in meal account; encouragement to apply for free or reduced price meals

When to Notify: Annually to parents/guardians of student athletes

Education or Other Legal Code: Education Code 49475

Board Policy/Administrative Regulation #: See AR 6145.2

Subject: Information on concussions and head injuries

When to Notify: Annually to parents/guardians of student athletes before their first practice or competition

Education or Other Legal Code: Education Code 49476

Board Policy/Administrative Regulation #: See AR 6145.2

Subject: Opioid fact sheet

When to Notify: When satisfactory educational progress in one or more independent study courses is not being made by student under 18

Education or Other Legal Code: Educational Code 51749.5

Board Policy/Administrative Regulation #: See BP 6158

Subject: Findings from evaluation to determine if it is in student's best interest to remain in independent study or whether student should be referred to an alternative program.

When to Notify: Before any test/survey questioning personal beliefs

Education or Other Legal Code: Education Code 51513

Board Policy/Administrative Regulation #: See AR 5022

Subject: Permission for test, survey questioning personal beliefs

When to Notify: At least 14 days before HIV prevention or sexual health instruction, if arrangement made for guest speaker after beginning of school year

Education or Other Legal Code: Education Code 51938

Board Policy/Administrative Regulation #: See AR 6142.1

Subject: Instruction in HIV prevention or sexual health by guest speaker or outside consultant

When to Notify: Prior to administering survey regarding health risks and behaviors to students in 7-12

Education or Other Legal Code: Education Code 51938

Board Policy/Administrative Regulation #: See AR 5022

Subject: Notice that the survey will be administered

When to Notify: Within 30 calendar days of receipt of results of assessment or reassessment of English proficiency

Education or Other Legal Code: Education Code 52164.1, 52164.3, 5 CCR 11511.5



Board Policy/Administrative Regulation #: See AR 6174  
 Subject: Results of state test of English proficiency

When to Notify: When migrant education program is established  
 Education or Other Legal Code: Education Code 54444.2  
 Board Policy/Administrative Regulation #: See BP 6175, AR 6175  
 Subject: Parent advisory council membership composition

When/Whom to Notify: When district receives Tobacco-Use Prevention Education Funds  
 Education or Other Legal Code: Health and Safety Code 104420  
 Board Policy/Administrative Regulation #: See AR 3513.3  
 Subject: The district's tobacco-free schools policy and enforcement procedures

When to Notify: When sharing student immunization information with an immunization system  
 Education or Other Legal Code: Health and Safety Code 120440  
 Board Policy/Administrative Regulation #: See AR 5125  
 Subject: Types of information to be shared, name and address of agency, acceptable use of the information, right to examine, right to refuse to share

When/Whom to Notify: At least 14 days prior to sex offender coming on campus as volunteer  
 Education or Other Legal Code: Penal Code 626.81  
 Board Policy/Administrative Regulation #: See AR 1240, BP 1250  
 Subject: Dates and times permission granted; obtaining information from law enforcement

When to Notify: When hearing is requested by person asked to leave school premises  
 Education or Other Legal Code: Penal Code 627.5  
 Board Policy/Administrative Regulation #: See AR 3515.2  
 Subject: Notice of hearing

When/Whom to Notify: When responding to complaint re: discrimination, special education, or noncompliance with law  
 Education or Other Legal Code: 5 CCR 4631  
 Board Policy/Administrative Regulation #: See AR 1312.3  
 Subject: Findings, disposition of complaint, any corrective actions, appeal rights and procedures

When to Notify: When child participates in licensed child care and development program  
 Education or Other Legal Code: 5 CCR 18066  
 Board Policy/Administrative Regulation #: See AR 5148  
 Subject: Policies **regarding** excused and unexcused absences

When to Notify: **At least 14 days before change in service or other intended action, upon** recertification or update of application for child care or preschool services  
 Education or Other Legal Code: 5 CCR **17783**, 18095, 18119  
 Board Policy/Administrative Regulation #: See AR 5148, AR 5148.3  
 Subject: Policies re: Any change in service, such as in fees, amount of service, termination of service

When to Notify: Upon child's enrollment in child care program  
 Education or Other Legal Code: 5 CCR 18114  
 Board Policy/Administrative Regulation #: See AR 5148  
 Subject: Policies re: Policy on fee collection

When to Notify: When payment of child care fees is seven days late  
 Education or Other Legal Code: 5 CCR 18114  
 Board Policy/Administrative Regulation #: See AR 5148  
 Subject: Policies re: Notice of delinquent fees

When to Notify: When district substantively changes policy on student privacy rights  
 Education or Other Legal Code: 20 USC 1232h  
 Board Policy/Administrative Regulation #: See AR 5022  
 Subject: Notice of any substantive change in policy or regulation

When to Notify: For districts receiving Title I funds, when a child has been assigned or taught for four or more consecutive weeks by a teacher who does not meet state certification requirements for the grade level/subject taught

Education or Other Legal Code: 20 USC 6312

Board Policy/Administrative Regulation #: See BP 4112.2

Subject: Timely notice to parent/guardian of child's assignment

When to Notify: For districts receiving Title I funds, not later than 30 days after beginning of school year, to parents/guardians of English learners

Education or Other Legal Code: 20 USC 6312

Board Policy/Administrative Regulation #: See AR 6174

Subject: Reasons for placement, level of proficiency, instructional methods, how program meets child's strengths and teaches English, exit requirements, right to choose another program

When to Notify: For schools receiving Title I funds, upon development of parent involvement policy

Education or Other Legal Code: 20 USC 6318

Board Policy/Administrative Regulation #: See AR 6020

Subject: Notice of policy

When to Notify: When district receives Impact Aid funds for students residing on Indian lands, to parents/guardians of Indian children

Education or Other Legal Code: 20 USC 7704; 34 CFR 222.94

Board Policy/Administrative Regulation #: See AR 3231

Subject: Relevant applications, evaluations, program plans, information about district's general educational program; opportunity to submit comments

When to Notify: When household is selected for verification of eligibility for free or reduced-price meals

Education or Other Legal Code: 42 USC 1758, 7 CFR 245.6a

Board Policy/Administrative Regulation #: See AR 3553

Subject: Need to submit verification information; any subsequent change in benefits; appeals

When/Whom to Notify: When student is homeless or unaccompanied minor

Education or Other Legal Code: Education Code 48852.5, 42 USC 11432

Board Policy/Administrative Regulation #: See AR 6173

Subject: Educational and related opportunities; transportation services; placement decision and right to appeal; duties of district liaison; public notice

When to Notify: When student transfers out of state and records are disclosed without consent pursuant to 34 CFR 99.30

Education or Other Legal Code: 34 CFR 99.34

Board Policy/Administrative Regulation #: See AR 5125

Subject: Right to receive records and an opportunity for hearing upon request

When to Notify: When student complains of sexual harassment

Education or Other Legal Code: 34 CFR 106.44, 106.45

Board Policy/Administrative Regulation #: See AR 5145.7

Subject: Right to file formal complaint, availability of supportive measures, notice of process, reason for dismissal of complaint if applicable

When to Notify: When district receives federal funding assistance for nutrition program

Education or Other Legal Code: USDA FNS Instruction 113-1

Board Policy/Administrative Regulation #: See BP 3555

Subject: Rights and responsibilities, nondiscrimination policy, complaint procedures

#### **IV. Special Education Notices**

When to Notify: Prior to conducting initial evaluation

Education or Other Legal Code: Education Code 56301, 56321, 56321.5, 56321.6, 56329, 20 USC 1415 (d), 34 CFR 300.502, 300.503

Board Policy/Administrative Regulation #: See BP 6159.1, AR 6159.1, AR 6164.4

Subject: Proposed evaluation plan, related parental rights, prior written notice, procedural safeguards

When/Whom to Notify: Before functional behavioral assessment begins  
 Education or Other Legal Code: Education Code 56321  
 Board Policy/Administrative Regulation #: See AR 6159  
 Subject: Notification and consent

When to Notify: 24 hours before IEP when district intending to record  
 Education or Other Legal Code: Education Code 56341.1  
 Board Policy/Administrative Regulation #: See AR 6159  
 Subject: Intention to audio-record IEP meeting

When to Notify: Early enough to ensure opportunity for parent to attend IEP meeting  
 Education or Other Legal Code: Education Code 56341.5, 34 CFR 300.322  
 Board Policy/Administrative Regulation #: See AR 6159  
 Subject: Time, purpose, location, who will attend, participation of others with special knowledge, transition statements if appropriate

When to Notify: When parent/guardian orally requests review of IEP  
 Education or Other Legal Code: Education Code 56343.5  
 Board Policy/Administrative Regulation #: See AR 6159  
 Subject: Need for written request

When to Notify: Within one school day of emergency intervention or serious property damage  
 Education or Other Legal Code: Education Code 56521.1  
 Board Policy/Administrative Regulation #: See AR 6159.4  
 Subject: Emergency intervention

When to Notify: Whenever there is a proposal or refusal to initiate or change the identification, evaluation, placement, or FAPE, including when parent/guardian revokes consent for services  
 Education or Other Legal Code: 20 USC 1415(c), 34 CFR 300.300, 300.503  
 Board Policy/Administrative Regulation #: See AR 6159, AR 6159.1  
 Subject: Prior written notice

When/Whom to Notify: Upon filing of state complaint  
 Education or Other Legal Code: 20 USC 1415(d), 34 CFR 300.504  
 Board Policy/Administrative Regulation #: See AR 6159.1  
 Subject: Procedural safeguards notice

When/Whom to Notify: When disciplinary measures are taken or a change in placement  
 Education or Other Legal Code: 20 USC 1415(k), 34 CFR 300.530  
 Board Policy/Administrative Regulation #: See AR 5144.2  
 Subject: Decision and procedural safeguards notice

When to Notify: Upon requesting a due process hearing  
 Education or Other Legal Code: 20 USC 1415(k), 34 CFR 300.508  
 Board Policy/Administrative Regulation #: See AR 6159.1  
 Subject: Child's name, address, school, description of problem, proposed resolution

When to Notify: Eligibility for services under Section 504  
 Education or Other Legal Code: 34 CFR 104.32, 104.36  
 Board Policy/Administrative Regulation #: See AR 6164.6  
 Subject: District responsibilities, district actions, procedural safeguards

## **V. Classroom Notices**

Where to Post: In all district schools and offices, including staff lounges and student government meeting rooms  
Education or Other Legal Code: Education Code 234.1  
Board Policy/Administrative Regulation #: See AR 1312.3  
Subject: Uniform complaint procedures board policy and administrative regulation

Where to Post : In each classroom in each school

Education or Other Legal Code: Education Code 35186  
Board Policy/Administrative Regulation #: See AR/E 1312.4  
Subject: Complaints subject to Williams uniform complaint procedures

Where to Post: In any school serving any of grades 6-12, in a prominent and conspicuous location in every restroom required to stock menstrual products.

Education or Other Legal Code: Education Code 35292.6  
Board Policy/Administrative Regulation #: See AR 3517

Subject: Requirement to stock and make available free of cost an adequate supply of menstrual products that includes email address and telephone number for a designated individual responsible for maintaining requisite supply of menstrual products

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## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 12/14/23

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/24

**ITEM:** Consider for approval the revisions to Board Bylaw

- 9322 – Agenda/Meeting Materials

**PURPOSE:** Bylaw updated to move material regarding public comments to be with content related language, amend language to be more closely aligned with code language, add material regarding the means for in-person and remote public comments, and reflect NEW LAW (AB 2449, 2022), which requires boards to maintain and implement a procedure for receiving and swiftly resolving requests for reasonable accommodation to board meetings for individuals with disabilities. Bylaw also updated to provide that each agenda for a regular meeting is required to list the address designated by the Superintendent or designee for public inspection of documents related to records of a statement threatening litigation against the district to be discussed in closed session, in addition to documents related to open session, when such documents have been distributed to the Governing Board less than 72 hours before a Board meeting, clarify that the Board president and Superintendent decide when an item is placed on the agenda, include that public records under the Public Records Act and which relate to an agenda item which contain a claim or written threat of litigation which will be discussed in closed session are required to be made available to the public, in addition to documents which relate to an agenda item scheduled for the open session of a regular meeting, and NEW LAW (AB 2647, 2022) which clarifies how districts can, without opening their offices after normal business hours, comply with the portion of the Brown Act that requires writings or documents distributed to a majority of a local legislative body less than 72 hours before a meeting to also be distributed to the public.

**FISCAL IMPACT:** None

**RECOMMENDATIONS:** Approve.

**Bylaw 9322: Agenda/Meeting Materials**

**Status:** DRAFT

**Original Adopted Date:** 10/21/1998 | **Last Revised Date:** 03/13/2019 | **Last Reviewed Date:** 03/13/2019

**Agenda Content**

~~Governing Board~~ ~~Board of Trustees~~ meeting agendas shall reflect the district's vision and goals and the Board's focus on student learning and well-being.

Each agenda shall state the meeting time and location place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (Government Code 54954.2)

The agenda shall provide members of the public the opportunity to address the Board on any agenda item before or during the Board's consideration of the item. However, the agenda for a regular meeting shall also provide members of the public an opportunity to address the Board regarding matters within the subject matter jurisdiction of the Board which are not on the agenda. (Education Code 35145.5; Government Code 54954.3)

The agenda does not need to not provide an opportunity for public comment on an when the agenda item that has previously been considered at an open meeting by of a committee comprised exclusively of Board members, provided that members of the public were afforded an opportunity to comment on the item before or during the committee's consideration of the item, and at that meeting and that the item has not been substantially changed since the committee considered it. (Government Code 54954.3)

The notice and agenda for a regular Board meeting shall also provide members of describe the means available for the public an opportunity to access the meeting and provide public comment in-person and, if a Board member is appearing remotely due to an emergency circumstance or for just cause pursuant to on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board. (Education Code 35145.5; Government Code 54954.3, through an internet-based service or call-in option (Government Code 54953))

The agenda shall include information regarding how, when, and to whom a request for disability-related accommodations or modifications, including auxiliary aids and services, may be made by an individual who requires accommodations or modifications in order to participate in the Board meeting, as well as the procedure for receiving and resolving such requests as required by law. (Government Code 54954.2, 54953)

Each agenda for a regular meeting shall list the address designated by the Superintendent or designee for public inspection of documents related to an open session item that, or for records of a statement threatening litigation against the district to be discussed in closed session, when such documents have been distributed to the Board less than 72 hours before the meeting. (Government Code 54956.9, 54957.5)

The Each agenda shall include information a statement regarding how, when, the option for students and parent/guardians to whom a request should be made if an individual requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate that directory information or personal information of the student or parent/guardian, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes. The agenda shall also state that the request must be made in writing to the secretary or clerk of the Board meeting. (Government Code 54954.2)

**Agenda Preparation**

The Board president and the Superintendent, as secretary to the Board, shall work together to develop the agenda for each regular and special meeting.

Any Board member or member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request shall be submitted in writing to the Superintendent or designee with supporting documents and information, if any, at least ten working days before the scheduled meeting date. Items submitted less than ten working days before the scheduled meeting date may be postponed to a later meeting in order to allow sufficient time for consideration and research of the issue.

The Board president and Superintendent shall decide whether a request from a member of the public is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board may not be placed on the agenda. In addition, before placing the item on the agenda, the Board president and Superintendent shall determine if the item is merely a request for information or whether the issue is covered by an existing policy or administrative regulation, and if so, respond accordingly.

If the Board president and Superintendent deny a request from a Board member to place an item on the agenda, the Board member may request the Board to take action during a Board meeting to determine whether the item shall be placed on the agenda.

The Board president and Superintendent shall also decide whether an agenda item is appropriate for discussion in open or closed session, and whether the item should be an action item subject to Board vote or an information item, that does not require immediate action.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent items shall be items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent recommends approval. When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular separate agenda item.

The agenda shall provide an opportunity for members of the public to comment on any consent agenda item that unless such item has not been previously considered at an open meeting of a committee comprised exclusively of Board Members. (Government Code 54954.3)

Any Board action that involves borrowing \$100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda. (Government Code 53635.7)

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

**Agenda Dissemination to Board Members**

At least 72 hours before each regular meeting, each Board member shall be provided a copy of the agenda and agenda packet, including the Superintendent or designee's report; minutes to be approved; copies of communications; reports from committees, staff, and others; and other available supporting documents pertinent to the meeting.

When special meetings are called, Board members shall receive, at least 24 hours prior to the meeting, notice of the business to be transacted. (Government Code 54956)

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not, outside of a noticed meeting, directly or through intermediaries or electronic means discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.

**Agenda Dissemination to Members of the Public**

Any Agenda and related materials distributed to the Board shall be made available to the public upon request without delay. Only However, only those documents which are disclosable public records under the Public Records Act (PRA) and which relate to an agenda item scheduled for the open session portion of a regular meeting or which contain a claim or written threat of litigation which will be discussed in closed session shall be made available to the public. (Government

Code 54956.9, 54957.5)

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (Government Code 54954.2)

In addition, the Superintendent or designee shall post the agenda on the homepage of the district **web site website**. The posted agenda shall be accessible through a prominent direct link to the current agenda or to the district's agenda management platform in accordance with Government Code 54954.2. When the district utilizes an integrated agenda management platform, the link to that platform shall take the user directly to the **web site website** with the district's agendas, and the current agenda shall be the first available. (Government Code 54954.2)

If a **document writing** which relates to an open session agenda item **of or which contains a claim or written threat of litigation which will be discussed in closed session** during a regular Board meeting is distributed to the Board less than 72 hours prior to a meeting, the Superintendent or designee shall make the **document writing** available for public inspection at a designated location at the same time the document is distributed to all or a majority of the Board. (Government Code 54957.5) However, if the writing is distributed to at least a majority of the Board at a time when the designated location is closed to the public, this requirement may be satisfied by posting the writing on the district website if the following conditions are met: (Government Code 54957.5)

1. An initial staff report or similar document containing an executive summary and any staff recommendations related to the agenda item is made available for public inspection at the designated location at least 72 hours before the meeting
2. The writing is immediately posted on the district's website in a position and manner that makes it clear that the writing relates to an agenda item for the upcoming meeting
3. The district lists the website address where such writings may be accessed on all Board meeting agendas
4. A physical copy of the document is made available for public inspection at the designated location at the beginning of the next regular business hours, but not less than 24 hours before the relevant Board meeting

The Superintendent or designee shall **mail email** a copy of, or a website link to, the agenda or a copy of all the documents constituting the agenda packet to any person who requests **the** such items to be delivered by email. If the Superintendent or designee determines that it is technologically infeasible to do so, a copy of the agenda or a website link to the agenda and a copy of all other documents constituting the agenda packet shall be sent to the person who has made the request in accordance with mailing requirements specified in law. The materials shall be **mailed sent** at the time the agenda is posted or upon distribution of the agenda to a majority of the Board, whichever occurs first. (Government Code 54954.1)

Any request for mailed copies of agendas or agenda packets shall be in writing and shall be valid for the calendar year in which it is filed. Written requests must be renewed following January 1 of each year. (Government Code 54954.1)

Persons requesting mailing of the agenda or agenda packet shall pay an annual fee, as determined by the Superintendent or designee, not to exceed the cost of providing the service.

Any document prepared by the district or Board and distributed during a public meeting shall be made available for public inspection at the meeting. Any document prepared by another person shall be made available for public inspection after the meeting. These requirements shall not apply to a document that is exempt from public disclosure under the **Public Records Act PRA**. (Government Code 54957.5)

Upon request, the Superintendent or designee shall make the agenda, agenda packet, and/or any writings distributed at the meeting available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. (Government Code 54954.1)

**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

Ed. Code 35144

Ed. Code 35145

Ed. Code 35145.5

Ed. Code 49061

Ed. Code 49073.2

Gov. Code 53635.7

Gov. Code 54953

Gov. Code 54954.1

Gov. Code 54954.2

Gov. Code 54954.3

Gov. Code 54954.5

Gov. Code 54956.5

Gov. Code 54956.9

Gov. Code 54957.5

Gov. Code 54960.2

#### Description

Special meeting - <https://simbli.eboardsolutions.com/SU/oslshF1qJh5uvQZLIQuslshI9pluscw==>

Public meetings - <https://simbli.eboardsolutions.com/SU/2zbplusTYpNqJITCLZ5nGLluA==>

Agenda; public participation and regulations - <https://simbli.eboardsolutions.com/SU/FsPALBrAtQJnP93DNC8ixQ==>

Definitions; directory information - <https://simbli.eboardsolutions.com/SU/LPocR56LXBUBhFSFEV34Mw==>

Privacy of student and parent/guardian personal information; minutes of board meeting - <https://simbli.eboardsolutions.com/SU/9iplPezeEfX6eKlwZZ6PhA==>

Separate item of business for borrowing of \$100,000 or more - <https://simbli.eboardsolutions.com/SU/JplusUCwDvtGcslshvRM2JnM0CAQ==>

Meetings; Americans with Disabilities Act accessibility

Request for copy of agenda or agenda packet by member of public - <https://simbli.eboardsolutions.com/SU/QuLkqRCdxdjJue924zsg==>

Agenda posting requirements; board actions - <https://simbli.eboardsolutions.com/SU/VaimRCpWiUrVYv97qXYgg==>

Opportunity for public to address legislative body - <https://simbli.eboardsolutions.com/SU/9tmQ3fD85XtoLZj5dg6MyA==>

Closed session item descriptions - <https://simbli.eboardsolutions.com/SU/7VS42ErXCB3wCCMNBEAPcw==>

Emergency meetings - <https://simbli.eboardsolutions.com/SU/dRHvbu20Ai5GgFX1plusGwrMg==>

Meetings

Public records - <https://simbli.eboardsolutions.com/SU/7vEZRhIGDWCGTK6d07W9pQ==>

Challenging board actions; cease and desist - <https://simbli.eboardsolutions.com/SU/73kFAV00rhSrlL9vMkaLcg==>



Gov. Code 7920.000-7930.170

Gov. Code 95000-95004

#### Federal References

28 CFR 35.160

28 CFR 36.303

42 USC 12101-12213

#### Management Resources References

Attorney General Opinion

Attorney General Opinion

Attorney General Publication

Court Decision

Court Decision

Court Decision

Court Decision

CSBA Publication

CSBA Publication

Website

Website

Website

#### Cross References

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0410

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1113

1312.1

1312.1

1312.2

1312.2

1312.3

1312.4

1312.4-E(1)

1312.4-E(2)

1340

1340

1400

2210

3100

3100

3312

California Public Records Act - <https://simbli.eboardsolutions.com/SU/IBl6lfok6zP3Bde1F55TFg==>

California Early Intervention Services Act -

<https://simbli.eboardsolutions.com/SU/k4EUDfAAVqT0JWIkSXBC1Q==>

#### Description

Effective communications for individuals with disabilities

Nondiscrimination on the basis of disability, public accommodations, auxiliary aids, and services

Americans with Disabilities Act

#### Description

99 Ops. Cal. Atty. Gen. 11 (2016)

78 Ops.Cal.Atty.Gen. 327 (1995)

The Brown Act: Open Meetings for Legislative Bodies, rev. 2003

Sierra Watch v. County of Placer (2022) 69 Cal.App.5th 86

Fowler v. City of Lafayette (2020) 45 Cal.App.5th 68

Caldwell v. Roseville Joint Union High School District (2007) U.S. Dist. LEXIS 66318

Mooney v. Garcia (2012) 207 Cal.App.4th 229

The Brown Act: School Boards and Open Meeting Laws, rev. 2019

Call to Order: A Blueprint for Great Board Meetings, 2018

CSBA District and County Office of Education Legal Services -

<https://simbli.eboardsolutions.com/SU/UdykszdmPETuDsIshXk6R5akQ==>

California Attorney General's Office -

<https://simbli.eboardsolutions.com/SU/5qNsIsh5DoKuytasYcv9khGiA==>

CSBA - <https://simbli.eboardsolutions.com/SU/W3QxkK2EPsDsQBnMIENxGg==>

#### Description

Vision - <https://simbli.eboardsolutions.com/SU/w8iAf6LQM5plusgn3hopbetjg==>

Vision - <https://simbli.eboardsolutions.com/SU/BcUEMZi7isIshnFUIQJsJdaOQ==>

Goals For The School District -

<https://simbli.eboardsolutions.com/SU/z2XuvMZ5vCMVplus3jwHof1w==>

Nondiscrimination In District Programs And Activities -

<https://simbli.eboardsolutions.com/SU/3VSrlVykPzYgHRB0P47hQ==>

Communication With The Public -

<https://simbli.eboardsolutions.com/SU/jNru4kIaH0w4DHNDHNv46A==>

Media Relations - <https://simbli.eboardsolutions.com/SU/FTZpjK0CspZXdmhU0sIshR9Wg==>

District And School Websites -

<https://simbli.eboardsolutions.com/SU/EqFoebdOMJCCplusQ6plusnYrma==>

District And School Websites - <https://simbli.eboardsolutions.com/SU/ttWoedd5GqPrHaH1gQX12w==>

Complaints Concerning District Employees -

<https://simbli.eboardsolutions.com/SU/rch1mUUKqtUDhubEBE79OA==>

Complaints Concerning District Employees -

<https://simbli.eboardsolutions.com/SU/DP7MjwvAZacaXwm9jxRslshpA==>

Complaints Concerning Instructional Materials -

<https://simbli.eboardsolutions.com/SU/SjwclOuKKGZ08VRjW8Kp0Xg==>

Complaints Concerning Instructional Materials -

<https://simbli.eboardsolutions.com/SU/aZzPBQSIQNK4husIshoDCkQ1w==>

Uniform Complaint Procedures -

<https://simbli.eboardsolutions.com/SU/h55zL2uZHasIshpxbM5G0WoXQ==>

Williams Uniform Complaint Procedures -

<https://simbli.eboardsolutions.com/SU/ZqAmYIsIsh5Y156aIYSNL5NNw==>

Williams Uniform Complaint Procedures - Classroom Notice -

<https://simbli.eboardsolutions.com/SU/h1BQ6yWpUafB68k3ReVvmA==>

Williams Uniform Complaint Procedures - Complaint Form -

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

Access To District Records - <https://simbli.eboardsolutions.com/SU/27LrodFsazlUzrr2xSiUww==>

Access To District Records - <https://simbli.eboardsolutions.com/SU/SsMKIbNYHTwD476xyBI5hw==>

Relations Between Other Governmental Agencies And The Schools -

<https://simbli.eboardsolutions.com/SU/BxpTKEAPz9lsrmh8aHMNIjg==>

Administrative Discretion Regarding Board Policy -

<https://simbli.eboardsolutions.com/SU/zAAywg72JoYRUqmXdFIMVA==>

Budget - <https://simbli.eboardsolutions.com/SU/plusPMu4vppBRslshz8IDRtEWQpg==>

Budget - <https://simbli.eboardsolutions.com/SU/mcQjQr14fZH44ruQMXTKUg==>

Contracts - <https://simbli.eboardsolutions.com/SU/RNHr2Q5o0ZTnhndl0zLl0Q==>



|                 |  |
|-----------------|--|
| 3320            | Claims And Actions Against The District -<br><a href="https://simbli.eboardsolutions.com/SU/YslshAqLdg6VgdMTiHOYxMYuw==">https://simbli.eboardsolutions.com/SU/YslshAqLdg6VgdMTiHOYxMYuw==</a>             |
| 3320            | Claims And Actions Against The District -<br><a href="https://simbli.eboardsolutions.com/SU/plusARPfvUvPJvfe4oLslshClyw==">https://simbli.eboardsolutions.com/SU/plusARPfvUvPJvfe4oLslshClyw==</a>         |
| 3460            | Financial Reports And Accountability -<br><a href="https://simbli.eboardsolutions.com/SU/mrxJtRUPjqQ5slshe0H7I5X8g==">https://simbli.eboardsolutions.com/SU/mrxJtRUPjqQ5slshe0H7I5X8g==</a>                |
| 3460            | Financial Reports And Accountability -<br><a href="https://simbli.eboardsolutions.com/SU/746orgdepGGetprFPE712A==">https://simbli.eboardsolutions.com/SU/746orgdepGGetprFPE712A==</a>                      |
| 4312.1          | Contracts - <a href="https://simbli.eboardsolutions.com/SU/wzfPJff5MpCXKplusizWQtCFA==">https://simbli.eboardsolutions.com/SU/wzfPJff5MpCXKplusizWQtCFA==</a>  |
| 4312.1          | Contracts - <a href="https://simbli.eboardsolutions.com/SU/YdClpfHx8zosWxzeJ6b3Bg==">https://simbli.eboardsolutions.com/SU/YdClpfHx8zosWxzeJ6b3Bg==</a>  |
| 5144.1          | Suspension And Expulsion/Due Process -<br><a href="https://simbli.eboardsolutions.com/SU/SpCDEFWKslshRfaYM7mk14wYslshw==">https://simbli.eboardsolutions.com/SU/SpCDEFWKslshRfaYM7mk14wYslshw==</a>        |
| 5144.1          | Suspension And Expulsion/Due Process -<br><a href="https://simbli.eboardsolutions.com/SU/faT2mPgqZ7hNQifa2LQNvw==">https://simbli.eboardsolutions.com/SU/faT2mPgqZ7hNQifa2LQNvw==</a>                      |
| 6161.1          | Selection And Evaluation Of Instructional Materials -<br><a href="https://simbli.eboardsolutions.com/SU/gjtBtVxzCslshHFG45cjhQwxg==">https://simbli.eboardsolutions.com/SU/gjtBtVxzCslshHFG45cjhQwxg==</a> |
| 6161.1          | Selection And Evaluation Of Instructional Materials -<br><a href="https://simbli.eboardsolutions.com/SU/xwP6ONdDYxWNctpzS7IOnw==">https://simbli.eboardsolutions.com/SU/xwP6ONdDYxWNctpzS7IOnw==</a>       |
| 9012            | Board Member Electronic Communications -<br><a href="https://simbli.eboardsolutions.com/SU/8n7uGS2nqC8KslshVjXFZacQA==">https://simbli.eboardsolutions.com/SU/8n7uGS2nqC8KslshVjXFZacQA==</a>              |
| 9121            | President - <a href="https://simbli.eboardsolutions.com/SU/jbBgJ9oFvfwrnkxh6QCLVQ==">https://simbli.eboardsolutions.com/SU/jbBgJ9oFvfwrnkxh6QCLVQ==</a>  |
| 9122            | Secretary - <a href="https://simbli.eboardsolutions.com/SU/Wplus7OWQZizys8qjbZQj01zA==">https://simbli.eboardsolutions.com/SU/Wplus7OWQZizys8qjbZQj01zA==</a>  |
| 9130            | Board Committees - <a href="https://simbli.eboardsolutions.com/SU/hPx3Nmcdslsh1Kf9MHGVM3btg==">https://simbli.eboardsolutions.com/SU/hPx3Nmcdslsh1Kf9MHGVM3btg==</a>                                       |
| 9200            | Limits Of Board Member Authority -<br><a href="https://simbli.eboardsolutions.com/SU/D4Tld9n69FGHnDs3gZVKZw==">https://simbli.eboardsolutions.com/SU/D4Tld9n69FGHnDs3gZVKZw==</a>                          |
| 9310            | Board Policies - <a href="https://simbli.eboardsolutions.com/SU/cLxoEVbvmtplusQHe76Yfj5Rg==">https://simbli.eboardsolutions.com/SU/cLxoEVbvmtplusQHe76Yfj5Rg==</a>   |
| 9320            | Meetings And Notices - <a href="https://simbli.eboardsolutions.com/SU/yEHxXT5NJwGXJHplusyv6DBw==">https://simbli.eboardsolutions.com/SU/yEHxXT5NJwGXJHplusyv6DBw==</a>                                     |
| 9321            | Closed Session - <a href="https://simbli.eboardsolutions.com/SU/YT0B941uSKO2Ub52BPrtXA==">https://simbli.eboardsolutions.com/SU/YT0B941uSKO2Ub52BPrtXA==</a>   |
| 9323            | Meeting Conduct - <a href="https://simbli.eboardsolutions.com/SU/ldL87hXy6qfEQ3ueHVfE6Q==">https://simbli.eboardsolutions.com/SU/ldL87hXy6qfEQ3ueHVfE6Q==</a>  |
| 9323.2          | Actions By The Board - <a href="https://simbli.eboardsolutions.com/SU/imKsf0sHpZgft5eF6jMHPQ==">https://simbli.eboardsolutions.com/SU/imKsf0sHpZgft5eF6jMHPQ==</a>   |
| 9323.2-E PDF(1) | Actions By The Board - <a href="https://simbli.eboardsolutions.com/SU/80svMG3A20byzl5fimyegA==">https://simbli.eboardsolutions.com/SU/80svMG3A20byzl5fimyegA==</a>   |
| 9324            | Minutes And Recordings - <a href="https://simbli.eboardsolutions.com/SU/48J7En2bwNH0WOASD6yhYQ==">https://simbli.eboardsolutions.com/SU/48J7En2bwNH0WOASD6yhYQ==</a>                                       |

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 1/12/24

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 1/24/24

**ITEM:** Consider for approval Revised Board Policy:  
4151/4251/4351 - Employee Compensation

**PURPOSE:** Policy updated to add that for districts participating in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments, and reflect NEW LAW (AB 185, 2022) which adds specific repayment procedures when a district has made a wage overpayment to a district employee.

**FISCAL IMPACT:** None

**RECOMMENDATIONS:** Approve.

**Policy 4151/4251/4351: Employee Compensation**

**Status:** ADOPTED

**Original Adopted Date:** 11/07/2001 | **Last Revised Date:** 03/25/2020 | **Last Reviewed Date:** 03/25/2020

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board ~~of Trustees~~ recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

In accordance with law, all salaries, wages, and other compensation shall be set by the Board of Trustees. Salaries and wages for members of bargaining units shall be based on negotiated agreements approved by the Board.

The Superintendent or designee shall conduct salary and wage surveys as needed for collective bargaining purposes and to ensure that district compensation is competitive with other area districts and employers.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 4268)

Salary schedules for employees in bargaining units shall be presented for Board adoption when tentative agreement has been reached with the respective bargaining unit.

Recommended or interim salary schedules for all other employees, and for bargaining units who have not yet settled negotiations on salaries for the following year, shall be presented in June of each year to be effective July 1 of the ensuing fiscal year.

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. ~~—~~ (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including

whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. ~~(Education Code 45038, 45039, 45048, 45165). However, if the district participates in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments. (Education Code 45038, 45039, 45048, 45165, 45500)~~

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site.—(29 CFR 516.4)

### **Overtime Compensation**

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, ~~employees shall be exempt from overtime rules if they are employed as teachers or, school administrators or if they qualify as being employed, and other employees in positions established by the Board as~~ executive, administrative, or professional ~~capacity and are paid a monthly salary that is at least twice the state minimum wage for full-time employment. (Labor shall be exempt from overtime rules. (Education~~ Code ~~510, 515~~45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations.—~~(Education Code 45129~~; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

### **Wage Overpayment**

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

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**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.

| <b>State</b>           | <b>Description</b>  |
|------------------------|---|
| 8 CCR 11040            | <a href="#">Wages and hours; definitions of administrative, executive, and professional employees</a> |
| Ed. Code 44042.5       | <a href="#">Wage overpayment</a>  |
| Ed. Code 45022-45061.5 | <a href="#">Salaries</a>  |
| Ed. Code 45023         | <a href="#">Availability of salary schedule</a>   |
| Ed. Code 45028         | <a href="#">Salary schedule and exceptions</a>  |
| Ed. Code 45127-45133.5 | <a href="#">Classified employees; work week; overtime provisions</a>                                  |
| Ed. Code 45160-45169   | <a href="#">Salaries for classified employees</a>   |
| Ed. Code 45268         | <a href="#">Salary schedule for classified service in merit system districts</a>                      |
| Ed. Code 45500         | <a href="#">Classified School Employee Summer Assistance Program</a>                                  |
| Gov. Code 3540-3549    | <a href="#">Meeting and negotiating</a>   |
| Gov. Code 3543.2       | <a href="#">Scope of representation</a>   |
| Gov. Code 3543.7       | <a href="#">Duty to meet and negotiate in good faith</a>  |
| Lab. Code 226          | <a href="#">Employee access to payroll records</a>  |

Lab. Code 232

[Disclosure of wages](#)**Federal****Description**

26 CFR 1.409A-1

Definitions and covered plans

26 USC 409A

Deferred compensation plans

29 CFR 516.4

Notice of minimum wage and overtime provisions

29 CFR 516.5-516.6

Records

29 CFR 541.0-541.710

Exemptions for executive, administrative, and professional employees

29 CFR 553.1-553.51

Fair Labor Standards Act; applicability to public agencies

29 USC 201-219

Fair Labor Standards Act

29 USC 203

Definitions

29 USC 207

Fair Labor Standards Act

29 USC 213

Exemptions from minimum wage and overtime requirements

**Management Resources****Description**

Court Decision

Flores v. City of San Gabriel (9th Cir., 2016) 824 F.3d 890

Office of Management and Budget  
Publication

Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by COVID-19 due to Loss of Operations, Memo M-20-17, March 19, 2020

Website

[CSBA District and County Office of Education Legal Services](#)

Website

[U.S. Department of Labor, Wage and Hour Division](#)

Website

[Internal Revenue Service](#)

Website

[School Services of California, Inc.](#)

Website

[CSBA](#)**Cross References****Code****Description**

0470

~~[COVID-19 Mitigation Plan](#)~~COVID-19 Mitigation Plan

3100

~~[Budget](#)~~Budget

3100

~~[Budget](#)~~Budget

3400

~~[Management Of District Assets/Accounts](#)~~Management Of District Assets/Accounts

3400

~~[Management Of District Assets/Accounts](#)~~Management Of District Assets/Accounts

|                   |  |
|-------------------|--|
| 3580              | <del>District Records</del> District Records   |
| 3580              | <del>District Records</del> District Records   |
| 4000              | <del>Concepts And Roles</del> Concepts And Roles   |
| 4030              | <del>Nondiscrimination In Employment</del> Nondiscrimination In Employment                   |
| 4030              | <del>Nondiscrimination In Employment</del> Nondiscrimination In Employment                   |
| 4112.6            | <del>Personnel Files</del> Personnel Files   |
| <del>4113.5</del> | <del>Working Remotely</del>  |
| 4121              | <del>Temporary/Substitute Personnel</del> Temporary/Substitute Personnel                     |
| 4121              | <del>Temporary/Substitute Personnel</del> Temporary/Substitute Personnel                     |
| 4140              | <del>Bargaining Units</del> Bargaining Units   |
| <del>4141</del>   | <del>Collective Bargaining Agreement</del>   |
| 4143              | <del>Negotiations/Consultation</del> Negotiations/Consultation                               |
| 4154              | <del>Health And Welfare Benefits</del> Health And Welfare Benefits                           |
| 4154              | <del>Health And Welfare Benefits</del> Health And Welfare Benefits                           |
| 4212              | <del>Appointment And Conditions Of Employment</del> Appointment And Conditions Of Employment |
| 4212.6            | <del>Personnel Files</del> Personnel Files   |
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| 4240              | <del>Bargaining Units</del> Bargaining Units   |
| <del>4241</del>   | <del>Collective Bargaining Agreement</del>   |
| 4243              | <del>Negotiations/Consultation</del> Negotiations/Consultation                               |
| 4254              | <del>Health And Welfare Benefits</del> Health And Welfare Benefits                           |
| 4254              | <del>Health And Welfare Benefits</del> Health And Welfare Benefits                           |
| 4312.1            | <del>Contracts</del> Contracts   |
| <del>4312.1</del> | <del>Contracts</del>   |
| 4312.6            | <del>Personnel Files</del> Personnel Files   |
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4354

Health And Welfare BenefitsHealth And Welfare Benefits

4354

Health And Welfare BenefitsHealth And Welfare Benefits



## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 1/12/24

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 1/24/24

**ITEM:** Consider for approval Revised Administrative Regulation:  
4161.1/4261.1/4361.1 - Personl Illness/Injury Leave

**PURPOSE:** Regulation updated to delete outdated material and to reflect NEW LAW (AB 1041, 2022) which includes a "designated person" in the definition of family member for whom an employee may take leave to care for.

**FISCAL IMPACT:** None

**RECOMMENDATIONS:** Approve.

## **Regulation 4161.1: Personal Illness/Injury Leave**

**Status:** ADOPTED

**Original Adopted Date:** 11/07/2001 | **Last Revised Date:** 01/09/2019 | **Last Reviewed Date:** 01/09/2019

### **A. Sick Leave Entitlement**

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

### **B. Use of Sick Leave**

#### Notification of Absence

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

Certificated employees may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of ~~or~~ and in the course of employment; quarantine which results from contact in the course of employment with other persons having a contagious disease ~~during the employee's performance of his/her duties~~; or temporary inability to perform assigned duties because of illness, accident, or quarantine (Education Code 44964)
2. Pregnancy, miscarriage, childbirth, and related recovery (Education Code 44965, 44978)
3. Personal necessity (Education Code 44981)  
-
4. Medical and dental appointments
5. Industrial accidents or illnesses when leave granted specifically for that purpose has been exhausted (Education Code 44984)  
-

6. Need of the employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave) .(Education Code 44977.5; Government Code 12945.2, ~~12945.6~~; 29 USC 2612; 29 CFR 825.112)  
-
7. Need of the employee or ~~his/her~~employee's family member, including a designated person, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care (Government Code 12945.2; Labor Code 233, 246.5)  
-
8. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and ~~or~~ 230.1(a) for the health, safety, or welfare of the employee or ~~his/her~~the employee's child, when the employee has been a victim of domestic violence, sexual assault, or stalking .(Labor Code 233, 246.5)  
-
- ~~9.~~ For the purposes specified in ~~items~~Items #7-8, an employee may use, in any calendar year, the amount of sick leave ~~he/she~~that would ~~accrue~~be accrued during six months at ~~his/her~~the employee's then current rate of entitlement. .(Labor Code 233)  
-
- ~~10.1.~~  
An employee may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. .(Education Code 44978)
- ~~11.~~ For bargaining unit members, any other reason specified in the collective bargaining agreement.  
-
- ~~12.~~  
An employee shall reimburse the district for any unearned sick leave used as of the date of ~~his/her~~ termination.  
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- ~~13.~~  
Unused days of sick leave shall be accumulated from year to year without limitation. .(Education Code 44978)  
-
- ~~14.~~  
At the beginning of each school year, employees shall be notified of the amount of sick leave they have accumulated.

### **C. Transfer of Sick Leave**

The district shall not require new employees to waive leave accumulated in a previous district. (Education Code 44979, 44980)

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

**D.****Additional Leave for Disabled Military Veterans****1.—**

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

**2.—**

The amount of leave shall be credited to the employee either on the date the employee receives confirmation of the submission of ~~his/her~~the disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives ~~his/her~~the disability rating decision, ~~he/she~~the employee shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 10-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 44978.2)

**3.—**

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

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

**Notification of Absence**

An employee shall notify the Superintendent or designee of the need to be absent as soon as such need is known, so that substitute services may be secured. (Education Code 44978.2)

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

1.— If the duration of absence becomes shorter than estimated, the employee shall notify the district not later than three o'clock in the afternoon of the day preceding the day on which the employee intends to return to work. If the employee fails to notify the district and the failure results in a substitute being secured, the cost of the substitute shall be deducted from the employee's pay.

### **Continued Absence After Available Sick Leave Is Exhausted/Differential Pay**

During each school year, when a certificated employee has exhausted all available sick leave, including all accumulated sick leave, and, due to illness or accident, continues to be absent ~~from his/her duties~~ for an additional period of up to five school months, the ~~employee~~ ~~district~~ shall ~~receive his/her~~ ~~deduct from the employee's~~ regular salary ~~minus for that period~~ the actual cost of a substitute to fill the position. If the district has made every reasonable effort to secure the services of a substitute and has been unable to do so, the amount that would have been paid to a substitute shall be deducted from the employee's salary. (Education Code 44977)

~~2.~~

An employee shall not be provided more than one five-month period per illness or accident. However, if the school year ends before the five-month period is exhausted, the employee may take the balance of the five-month ~~ARF~~ period in a subsequent school year. (Education Code 44977)

### **Absence Beyond Five-Month Period/Reemployment List**

If a certificated employee is not medically able to ~~resume his/her duties~~ return to work after the five-month period provided pursuant to Education Code 44977, the employee shall be placed either in another position or on a reemployment list. Placement on the reemployment list shall be for 24 months for probationary employees or 39 months for permanent employees and shall begin at the expiration of the five-month period. If during this time the employee becomes medically able, ~~he/she~~ the employee shall be returned to employment in a position for which ~~he/she~~ the employee is credentialed and qualified. (Education Code 44978.1)

~~G.~~

### **Parental Leave**

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

Eligibility for such leave shall require employment by the district for at least 12 months but not

require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay of at least 50 percent of the employee's regular salary for the remainder of the 12 work weeks. (Education Code 44977.5)

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

**H.**

### **Verification Requirements**

~~1.~~

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

-

~~2.~~ The district may require written verification by the employee's physician for any absence due to illness or injury in excess of five consecutive work days.

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~~3.~~

The Superintendent or designee may require verification whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence clearly indicates that an absence is not related to illness or injury.

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~~4.~~

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

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~~5.~~

Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to

the district should not contain the employee's genetic information.

- ~~6.~~ Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and ~~shall~~ not be disclosed except in accordance with 29 CFR 1635.9.

~~7.~~

Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from ~~his/her~~ physician stating that ~~he/she~~ the employee is able to return to duty and stipulating any necessary restrictions or limitations.

### **~~I.~~ Short-Term and Substitute Employees**

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

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

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

~~J.~~

### **Healthy Workplaces, Healthy Families Act Requirements**

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

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

1. At a conspicuous location in each workplace, display a poster on paid sick leave that includes the following information:
  - a. That an employee is entitled to accrue, request, and use paid sick days
  - b. The ~~amount~~ number of sick days provided by Labor Code 245-249

- c. The terms of use of paid sick days
- d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against ~~him/her~~the employee

~~2.1.~~ Provide at least 24 hours or three days of paid sick leave (accrued based on time worked) to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request

~~3.2.~~ Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available

~~4.3.~~ Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

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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            | Description   |
|------------------|---|
| 5 CCR 5601       | Transfer of accumulated sick leave  |
| Ed. Code 44964   | <a href="#">Power to grant leaves of absence for accident, illness, or quarantine</a>               |
| Ed. Code 44965   | <a href="#">Granting of leaves of absence for pregnancy and childbirth</a>                          |
| Ed. Code 44976   | <a href="#">Transfer of leave rights when school is transferred to another district</a>             |
| Ed. Code 44977   | <a href="#">Salary schedule for substitute employees</a>  |
| Ed. Code 44977.5 | <a href="#">Differential pay during parental leave up to 12 weeks after sick leave is exhausted</a> |
| Ed. Code 44978   | <a href="#">Sick leave; certificated employees</a>  |
| Ed. Code 44978.1 | <a href="#">Inability to return to duty; placement in another position or on reemployment list</a>  |
| Ed. Code 44978.2 | <a href="#">Leave for military service-connected disability</a>                                     |
| Ed. Code 44979   | <a href="#">Transfer of accumulated sick leave to another district</a>                              |
| Ed. Code 44980   | <a href="#">Transfer of accumulated sick leave to a county office of education</a>                  |



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|-----------------------------|---|
| Ed. Code 44981              | <a href="#">Leave of absence for personal necessity</a>   |
| Ed. Code 44983              | <a href="#">Compensation during leave; certificated employees</a>   |
| Ed. Code 44984              | <a href="#">Required rules for industrial accident and illness leave</a>  |
| Ed. Code 44986              | <a href="#">Leave of absence; state disability benefits</a>   |
| Gov. Code 12945.1-12945.2   | <a href="#">California Family Rights Act</a>  |
| Gov. Code 12945.6           | Parental leave  |
| Lab. Code 220               | <a href="#">Sections inapplicable to public employees</a>   |
| Lab. Code 230               | <a href="#">Accommodations and leave for victims of domestic violence</a>   |
| Lab. Code 230.1             | <a href="#">Employers with 25 or more employees; domestic violence, sexual assault, and stalking victims; right to time off</a> |
| Lab. Code 233               | <a href="#">Leave to attend to family illness</a>   |
| Lab. Code 234               | <a href="#">Absence control policy</a>  |
| Lab. Code 245-249           | <a href="#">Healthy Workplaces, Healthy Families Act of 2014</a>  |
| <b>Federal</b>              | <b>Description</b>  |
| 29 CFR 1635.1-1635.12       | Genetic Information Nondiscrimination Act of 2008   |
| 29 CFR 825.100-825.702      | Family and Medical Leave Act of 1993  |
| 29 USC 2601-2654            | Family Care and Medical Leave Act   |
| 42 USC 2000ff-2000ff-11     | Genetic Information Nondiscrimination Act of 2008   |
| <b>Management Resources</b> | <b>Description</b>  |
| Court Decision              | Veguez v. Governing Board of Long Beach Unified School District (2005) 127 Cal.App.4th 406                                      |
| Website                     | <a href="#">CSBA District and County Office of Education Legal Services</a>   |

## Cross References

| Code    | Description  |
|---------|--|
| 0470    | <del>COVID-19 Mitigation Plan</del> COVID-19 Mitigation Plan   |
| 2121    | <del>Superintendent's Contract</del> Superintendent's Contract   |
| 4032    | <del>Reasonable Accommodation</del> Reasonable Accommodation   |
| 4112.2  | <del>Certification</del> Certification   |
| 4112.2  | <del>Certification</del> Certification   |
| 4112.42 | <del>Drug And Alcohol Testing For School Bus Drivers</del> Drug And Alcohol Testing For School Bus Drivers |
| 4112.42 | <del>Drug And Alcohol Testing For School Bus Drivers</del> Drug And  |

|                        |   |
|------------------------|---|
|                        | <u>Alcohol Testing For School Bus Drivers</u>   |
| 4112.9                 | <u>Employee NotificationsEmployee Notifications</u>                                     |
| 4112.9-E(1)            | <u>Employee NotificationsEmployee Notifications</u>                                     |
| 4113.4                 | <u>Temporary Modified/Light-Duty AssignmentTemporary Modified/Light-Duty Assignment</u> |
| <u>4113.5</u>          | <u>Working Remotely</u>   |
| 4116                   | <u>Probationary/Permanent StatusProbationary/Permanent Status</u>                       |
| <u>4116</u>            | <u>Probationary/Permanent Status</u>  |
| 4117.11                | <u>Preretirement Part-Time EmploymentPreretirement Part-Time Employment</u>             |
| 4119.41                | <u>Employees With Infectious DiseaseEmployees With Infectious Disease</u>               |
| 4121                   | <u>Temporary/Substitute PersonnelTemporary/Substitute Personnel</u>                     |
| 4121                   | <u>Temporary/Substitute PersonnelTemporary/Substitute Personnel</u>                     |
| <u>4141.6</u>          | <u>Concerted Action/Work Stoppage</u>   |
| <u>4141.6</u>          | <u>Concerted Action/Work Stoppage</u>   |
| 4154                   | <u>Health And Welfare BenefitsHealth And Welfare Benefits</u>                           |
| 4154                   | <u>Health And Welfare BenefitsHealth And Welfare Benefits</u>                           |
| 4157.1                 | <u>Work-Related InjuriesWork-Related Injuries</u>                                       |
| <u>41614159</u>        | <u>LeavesEmployee Assistance Programs</u>   |
| 4161                   | <u>LeavesLeaves</u>   |
| 4161. <del>11</del>    | <u>Industrial Accident/Illness LeaveLeaves</u>  |
| 4161.11                | <u>Industrial Accident/Illness LeaveIndustrial Accident/Illness Leave</u>               |
| 4161.2                 | <u>Personal LeavesPersonal Leaves</u>   |
| 4161.5                 | <u>Military LeaveMilitary Leave</u>   |
| 4161.8                 | <u>Family Care And Medical LeaveFamily Care And Medical Leave</u>                       |
| <u>4161.8</u>          | <u>Family Care And Medical Leave</u>  |
| <u>4161.8-E PDF(1)</u> | <u>Family Care And Medical Leave</u>  |

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|------------------------|---|
| 4161.9                 | <u>Catastrophic Leave ProgramCatastrophic Leave Program</u>   |
| 4161.9                 | <u>Catastrophic Leave ProgramCatastrophic Leave Program</u>   |
| 4212.42                | <u>Drug And Alcohol Testing For School Bus DriversDrug And Alcohol Testing For School Bus Drivers</u> |
| 4212.42                | <u>Drug And Alcohol Testing For School Bus DriversDrug And Alcohol Testing For School Bus Drivers</u> |
| 4212.9                 | <u>Employee NotificationsEmployee Notifications</u>   |
| 4212.9-E(1)            | <u>Employee NotificationsEmployee Notifications</u>   |
| 4213.4                 | <u>Temporary Modified/Light-Duty AssignmentTemporary Modified/Light-Duty Assignment</u>               |
| <u>4213.5</u>          | <u>Working Remotely</u>   |
| 4219.41                | <u>Employees With Infectious DiseaseEmployees With Infectious Disease</u>                             |
| <u>4241.6</u>          | <u>Concerted Action/Work Stoppage</u>   |
| <u>4241.6</u>          | <u>Concerted Action/Work Stoppage</u>   |
| 4254                   | <u>Health And Welfare BenefitsHealth And Welfare Benefits</u>   |
| 4254                   | <u>Health And Welfare BenefitsHealth And Welfare Benefits</u>   |
| 4257.1                 | <u>Work-Related InjuriesWork-Related Injuries</u>   |
| <u>42614259</u>        | <u>LeavesEmployee Assistance Programs</u>   |
| 4261                   | <u>LeavesLeaves</u>   |
| <u>4261.11</u>         | <u>Industrial Accident/Illness LeaveLeaves</u>  |
| 4261.11                | <u>Industrial Accident/Illness LeaveIndustrial Accident/Illness Leave</u>                             |
| 4261.2                 | <u>Personal LeavesPersonal Leaves</u>   |
| 4261.5                 | <u>Military LeaveMilitary Leave</u>   |
| 4261.8                 | <u>Family Care And Medical LeaveFamily Care And Medical Leave</u>                                     |
| <u>4261.8</u>          | <u>Family Care And Medical Leave</u>  |
| <u>4261.8-E PDF(1)</u> | <u>Family Care And Medical Leave</u>  |
| 4261.9                 | <u>Catastrophic Leave ProgramCatastrophic Leave Program</u>   |
| 4261.9                 | <u>Catastrophic Leave ProgramCatastrophic Leave Program</u>   |
| 4312.42                | <u>Drug And Alcohol Testing For School Bus DriversDrug And Alcohol Testing For School Bus Drivers</u> |

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|---------------------------------|--|
| 4312.42                         | <del>Drug And Alcohol Testing For School Bus Drivers</del><br><u>Drug And Alcohol Testing For School Bus Drivers</u> |
| 4312.9                          | <del>Employee Notifications</del><br><u>Employee Notifications</u>   |
| 4312.9-E(1)                     | <del>Employee Notifications</del><br><u>Employee Notifications</u>   |
| 4313.4                          | <del>Temporary Modified/Light-Duty Assignment</del><br><u>Temporary Modified/Light-Duty Assignment</u>               |
| <del>4313.5</del>               | <u>Working Remotely</u>  |
| 4317.11                         | <del>Preretirement Part-Time Employment</del><br><u>Preretirement Part-Time Employment</u>                           |
| 4319.41                         | <del>Employees With Infectious Disease</del><br><u>Employees With Infectious Disease</u>                             |
| 4354                            | <del>Health And Welfare Benefits</del><br><u>Health And Welfare Benefits</u>   |
| 4354                            | <del>Health And Welfare Benefits</del><br><u>Health And Welfare Benefits</u>   |
| 4357.1                          | <del>Work-Related Injuries</del><br><u>Work-Related Injuries</u>   |
| <del>4361</del> <del>4359</del> | <u>Leaves</u><br><u>Employee Assistance Programs</u>   |
| 4361                            | <u>Leaves</u><br><u>Leaves</u>   |
| 4361. <del>11</del>             | <del>Industrial Accident/Illness Leave</del><br><u>Leaves</u>  |
| 4361.11                         | <del>Industrial Accident/Illness Leave</del><br><u>Industrial Accident/Illness Leave</u>                             |
| 4361.2                          | <del>Personal Leaves</del><br><u>Personal Leaves</u>   |
| 4361.5                          | <del>Military Leave</del><br><u>Military Leave</u>   |
| 4361.8                          | <del>Family Care And Medical Leave</del><br><u>Family Care And Medical Leave</u>                                     |
| <del>4361.8</del> -E PDF(1)     | <u>Family Care And Medical Leave</u>   |
| 4361.9                          | <u>Catastrophic Leave Program</u><br><u>Catastrophic Leave Program</u>   |
| 4361.9                          | <u>Catastrophic Leave Program</u><br><u>Catastrophic Leave Program</u>   |

## **Regulation 4261.1: Personal Illness/Injury Leave**

**Status:** ADOPTED

**Original Adopted Date:** 11/07/2001 | **Last Revised Date:** 01/09/2019 | **Last Reviewed Date:** 01/09/2019

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

### **Use of Sick Leave**

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

1. Accident or illness, whether or not the absence arises out of or in the course of employment, or by quarantine which results from contact in the course of employment with other persons having a contagious disease ~~during the employee's performance of his/her duties~~. (Education Code 45199)  
-
2. Pregnancy, miscarriage, childbirth, and related recovery. (Education Code 45193)
3. Personal necessity. (Education Code 45207)  
-
4. Medical ~~or~~and dental appointments, in increments of not less than .25 of one hour
5. Industrial accident or illness when leave granted specifically for that purpose has been exhausted ~~or is not available~~. (Education Code 45192)  
-
6. Need of an employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave). (Education Code 45196.1; Government Code 12945.2, ~~12945.6~~; 29 USC 2612; 29 CFR 825.112)  
-
7. Need of the employee or ~~his/her~~the employee's family member, including a designated person, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care (Government Code 12945.2; Labor Code 233, 246.5)

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

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

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

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

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

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

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

### **Additional Leave for Disabled Military Veterans**

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

The amount of leave shall be credited to the employee either on the date the employee receives confirmation of the submission of ~~his/her~~ the disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives ~~his/her~~ the disability rating decision, ~~he/she~~ the employee shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 12-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 45191.5)

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

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

### **Notification of Absence**

An employee shall notify the Superintendent or the designated manager or supervisor of ~~his/her~~ the need to be absent as soon as such need is known so that the services of a substitute may be secured as necessary. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district. If the duration of absence becomes shorter than estimated, the employee shall notify the district not later than three o'clock in the

afternoon of the day preceding the day on which ~~he/she~~the employee intends to return to work. If the employee fails to notify the district and the failure results in a substitute being secured, the cost of the substitute shall be deducted from the employee's pay.

### **Continued Absence ~~after~~After Available Sick Leave Is Exhausted/Differential Pay**

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

### **Parental Leave**

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

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

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



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

### **Extension of Leave**

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

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

### **Verification Requirements**

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

The Superintendent or designee may ~~at any time~~ require ~~additional written verification by the employee's physician or medical practitioner. Such verification shall be required~~ whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence

clearly indicates that an absence is not related to illness or injury ~~or when an employee is absent five consecutive work days or more.~~

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

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

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

Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from ~~his/her~~ physician stating that ~~he/she~~ the employee is able to return to work and stipulating any ~~recommended~~ necessary restrictions or limitations.

A determination as to whether work restrictions can be reasonably accommodated shall be made by the district in accordance with Board policy and administrative regulations.

### **Short-Term and Substitute Employees**

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

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

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

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

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

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

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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**

Ed. Code 45103

**Description**

[Classified service in districts not incorporating the merit system](#)

Ed. Code 45190

[Leaves of absence and vacations; classified](#)

Ed. Code 45191

[Personal illness and injury leave; classified employees](#)

|                             |   |
|-----------------------------|---|
| Ed. Code 45191.5            | <a href="#">Leave for military service-connected disability</a>   |
| Ed. Code 45193              | <a href="#">Leave of absence for pregnancy; use of sick leave under certain circumstance</a>                                    |
| Ed. Code 45195              | <a href="#">Additional leave</a>  |
| Ed. Code 45196              | <a href="#">Salary deductions during sick leave; classified employees</a>   |
| Ed. Code 45196.1            | <a href="#">Differential pay during parental leave up to 12 weeks after sick leave is exhausted</a>                             |
| Ed. Code 45202              | <a href="#">Transfer of accumulated sick leave and other benefits</a>   |
| Gov. Code 12945.1-12945.2   | <a href="#">California Family Rights Act</a>  |
| Gov. Code 12945.6           | Parental leave  |
| Lab. Code 230               | <a href="#">Accommodations and leave for victims of domestic violence</a>   |
| Lab. Code 230.1             | <a href="#">Employers with 25 or more employees; domestic violence, sexual assault, and stalking victims; right to time off</a> |
| Lab. Code 233               | <a href="#">Leave to attend to family illness</a>   |
| Lab. Code 245-249           | <a href="#">Healthy Workplaces, Healthy Families Act of 2014</a>  |
| <b>Federal</b>              | <b>Description</b>  |
| 29 CFR 1635.1-1635.12       | Genetic Information Nondiscrimination Act of 2008   |
| 29 CFR 825.100-825.702      | Family and Medical Leave Act of 1993  |
| 29 USC 2601-2654            | Family Care and Medical Leave Act   |
| 42 USC 2000ff-2000ff-11     | Genetic Information Nondiscrimination Act of 2008   |
| <b>Management Resources</b> | <b>Description</b>  |
| Court Decision              | California School Employees Association v. Colton Joint Unified School District, (2009) 170 Cal.App.4th 957                     |
| Court Decision              | California School Employees Association v. Tustin Unified School District, (2007) 148 Cal.App.4th 510                           |
| Website                     | <a href="#">CSBA District and County Office of Education Legal Services</a>   |

## Cross References

| Code    | Description  |
|---------|--|
| 0470    | <del>COVID-19 Mitigation Plan</del> COVID-19 Mitigation Plan   |
| 4032    | <del>Reasonable Accommodation</del> Reasonable Accommodation   |
| 4112.42 | <del>Drug And Alcohol Testing For School Bus Drivers</del> Drug And Alcohol Testing For School Bus Drivers |
| 4112.42 | <del>Drug And Alcohol Testing For School Bus Drivers</del> Drug And  |

|                        |   |
|------------------------|---|
|                        | <u>Alcohol Testing For School Bus Drivers</u>   |
| 4112.9                 | <u>Employee NotificationsEmployee Notifications</u>   |
| 4112.9-E(1)            | <u>Employee NotificationsEmployee Notifications</u>   |
| 4113.4                 | <u>Temporary Modified/Light-Duty AssignmentTemporary Modified/Light-Duty Assignment</u>               |
| <u>4113.5</u>          | <u>Working Remotely</u>   |
| 4119.41                | <u>Employees With Infectious DiseaseEmployees With Infectious Disease</u>                             |
| <u>4141.6</u>          | <u>Concerted Action/Work Stoppage</u>   |
| <u>4141.6</u>          | <u>Concerted Action/Work Stoppage</u>   |
| 4154                   | <u>Health And Welfare BenefitsHealth And Welfare Benefits</u>   |
| 4154                   | <u>Health And Welfare BenefitsHealth And Welfare Benefits</u>   |
| <u>41614159</u>        | <u>LeavesEmployee Assistance Programs</u>   |
| 4161                   | <u>LeavesLeaves</u>   |
| <u>4161.11</u>         | <u>Industrial Accident/Illness LeaveLeaves</u>  |
| 4161.11                | <u>Industrial Accident/Illness LeaveIndustrial Accident/Illness Leave</u>                             |
| 4161.2                 | <u>Personal LeavesPersonal Leaves</u>   |
| 4161.5                 | <u>Military LeaveMilitary Leave</u>   |
| 4161.8                 | <u>Family Care And Medical LeaveFamily Care And Medical Leave</u>                                     |
| <u>4161.8</u>          | <u>Family Care And Medical Leave</u>  |
| <u>4161.8-E PDF(1)</u> | <u>Family Care And Medical Leave</u>  |
| 4161.9                 | <u>Catastrophic Leave ProgramCatastrophic Leave Program</u>   |
| 4161.9                 | <u>Catastrophic Leave ProgramCatastrophic Leave Program</u>   |
| 4212.42                | <u>Drug And Alcohol Testing For School Bus DriversDrug And Alcohol Testing For School Bus Drivers</u> |
| 4212.42                | <u>Drug And Alcohol Testing For School Bus DriversDrug And Alcohol Testing For School Bus Drivers</u> |
| 4212.9                 | <u>Employee NotificationsEmployee Notifications</u>   |
| 4212.9-E(1)            | <u>Employee NotificationsEmployee Notifications</u>   |
| 4213.4                 | <u>Temporary Modified/Light-Duty AssignmentTemporary Modified/Light-Duty Assignment</u>               |

|                             |   |
|-----------------------------|---|
| <u>4213.5</u>               | <u>Working Remotely</u>   |
| 4216                        | <u>Probationary/Permanent Status</u> <u>Probationary/Permanent Status</u>                                     |
| 4217.3                      | <u>Layoff/Rehire</u> <u>Layoff/Rehire</u>   |
| 4219.41                     | <u>Employees With Infectious Disease</u> <u>Employees With Infectious Disease</u>                             |
| <u>4241.6</u>               | <u>Concerted Action/Work Stoppage</u>   |
| <u>4241.6</u>               | <u>Concerted Action/Work Stoppage</u>   |
| 4254                        | <u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>   |
| 4254                        | <u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>   |
| <del>4261</del> <u>4259</u> | <u>Leaves</u> <u>Employee Assistance Programs</u>   |
| 4261                        | <u>Leaves</u> <u>Leaves</u>   |
| <del>4261.11</del>          | <u>Industrial Accident/Illness Leave</u> <u>Leaves</u>  |
| 4261.11                     | <u>Industrial Accident/Illness Leave</u> <u>Industrial Accident/Illness Leave</u>                             |
| 4261.2                      | <u>Personal Leaves</u> <u>Personal Leaves</u>   |
| 4261.5                      | <u>Military Leave</u> <u>Military Leave</u>   |
| 4261.8                      | <u>Family Care And Medical Leave</u> <u>Family Care And Medical Leave</u>                                     |
| <u>4261.8</u>               | <u>Family Care And Medical Leave</u>  |
| <u>4261.8-E PDF(1)</u>      | <u>Family Care And Medical Leave</u>  |
| 4261.9                      | <u>Catastrophic Leave Program</u> <u>Catastrophic Leave Program</u>   |
| 4261.9                      | <u>Catastrophic Leave Program</u> <u>Catastrophic Leave Program</u>   |
| 4312.42                     | <u>Drug And Alcohol Testing For School Bus Drivers</u> <u>Drug And Alcohol Testing For School Bus Drivers</u> |
| 4312.42                     | <u>Drug And Alcohol Testing For School Bus Drivers</u> <u>Drug And Alcohol Testing For School Bus Drivers</u> |
| 4312.9                      | <u>Employee Notifications</u> <u>Employee Notifications</u>   |
| 4312.9-E(1)                 | <u>Employee Notifications</u> <u>Employee Notifications</u>   |
| 4313.4                      | <u>Temporary Modified/Light-Duty Assignment</u> <u>Temporary Modified/Light-Duty Assignment</u>               |
| <u>4313.5</u>               | <u>Working Remotely</u>   |
| 4319.41                     | <u>Employees With Infectious Disease</u> <u>Employees With Infectious Disease</u>                             |

Disease

|                              |   |
|------------------------------|---|
| 4354                         | <del>Health And Welfare Benefits</del> <u>Health And Welfare Benefits</u>             |
| 4354                         | <del>Health And Welfare Benefits</del> <u>Health And Welfare Benefits</u>             |
| <del>4361</del> <u>4359</u>  | <del>Leaves</del> <u>Employee Assistance Programs</u>                                 |
| 4361                         | <del>Leaves</del> <u>Leaves</u>   |
| 4361. <del>11</del>          | <del>Industrial Accident/Illness Leave</del> <u>Leaves</u>                            |
| 4361.11                      | <del>Industrial Accident/Illness Leave</del> <u>Industrial Accident/Illness Leave</u> |
| 4361.2                       | <del>Personal Leaves</del> <u>Personal Leaves</u>                                     |
| 4361.5                       | <del>Military Leave</del> <u>Military Leave</u>                                       |
| 4361.8                       | <del>Family Care And Medical Leave</del> <u>Family Care And Medical Leave</u>         |
| <del>4361.8</del>            | <del>Family Care And Medical Leave</del>  |
| <del>4361.8 - E PDF(1)</del> | <del>Family Care And Medical Leave</del>  |
| 4361.9                       | <del>Catastrophic Leave Program</del> <u>Catastrophic Leave Program</u>               |
| 4361.9                       | <del>Catastrophic Leave Program</del> <u>Catastrophic Leave Program</u>               |

## **Regulation 4361.1: Personal Illness/Injury Leave**

**Status:** ADOPTED

**Original Adopted Date:** 03/04/1992 | **Last Revised Date:** 01/09/2019 | **Last Reviewed Date:** 01/09/2019

### **A. Sick Leave Entitlement**

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

### **Use of Sick Leave**

#### **B. Notification of Absence**

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

#### **C. Use of Sick Leave**

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

1. Accident or illness, whether or not the absence arises out of or in the course of employment; quarantine which results from contact in the course of employment with other persons having a contagious disease ~~during the employee's performance of his/her duties~~; or temporary inability to perform assigned duties because of illness, accident, or quarantine. (Education Code 44964, 45199)
2. Pregnancy, miscarriage, childbirth, and related recovery. (Education Code 44965, 44978, 45193)
3. Personal necessity. (Education Code 44981, 45207)
4. Medical and Dental appointments (~~for confidential classified staff in not less than increments of .25% of one hour~~ for confidential classified staff).



5. Industrial accidents or illnesses when leave granted specifically for that purpose has been exhausted ~~or not available~~. (Education Code 44984, 45192)
6. Need of the employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave). (Education Code 44977.5, 45196.1; Government Code 12945.2, ~~12945.6~~; 29 USC 2612; 29 CFR 825.112)
7. Need of the employee or ~~his/her~~ the employee's family member, including a designated person, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care. (Government Code 12945.2, Labor Code 233, 246.5)
8. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and ~~or~~ 230.1(a) for the health, safety, or welfare of the employee or ~~his/her~~ the employee's child, when the employee has been a victim of domestic violence, sexual assault, or stalking. (Labor Code 233, 246.5)
9. Accumulated sick leave may also be used, within the limits established by Board of Trustees policy and administrative regulations, for donations to a catastrophic sick leave bank.
10. For the purposes specified in items #7-8, an employee may use, in any calendar year, the amount of sick leave ~~he/she that~~ would accrue be accrued during six months at ~~his/her~~ the employee's then current rate of entitlement. (Labor Code 233).
11. A certificated or classified employee may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. (Education Code 44978). However, a new full-time classified employee shall not be entitled to more than six days of sick leave or the proportionate amount to which the employee may be entitled, until ~~he/she~~ the first day of the month after the employee has completed six months of active service with the district. (Education Code 45191)
12. An employee shall reimburse the district for any unearned sick leave used as of the date of ~~his/her~~ termination.
13. Unused days of sick leave shall be accumulated from year to year without limitation. (Education Code 44978)

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

#### **D. Transfer of Sick Leave**

1. New employees may transfer in the amount of unused sick leave earned at another California school district, county office of education, or community college district, if the employee left that employment within a year prior to employment by the district.
2. The district shall not require newly classified employees to waive leave accumulated in a previous district (Education Code 44979, 44980). However, if the employee's previous employment was terminated for cause, the transfer of the accumulated leave shall be made only if approved by the Governing Board. (Education Code 45202)

3. A certificated employee who leaves the district after at least one year of employment and accepts an employment in another district, county office of education, or community college district may request that the district transfer his/her accumulated sick leave to the new employer (Education Code 44979, 44980).
4. The Superintendent or designee shall notify any classified employee whose employment with the district is terminated after at least one calendar year for reasons other than cause that, if ~~he/she~~ the employee accepts employment in another district, county office of education or community college district within one year of the termination of employment, ~~he/she~~ the employee shall be entitled to request that the district within one year of the termination of employment, transfer ~~his/her~~ the employee's accumulated sick leave to ~~his/her~~ the employee's new employer. (Education Code 45202)

#### **E. Additional Leave for Disabled Military Veterans**

1. In addition to any other entitlement for sick leave with pay, an employee who is a former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component shall be entitled to sick leave with pay of up to 10 days for certificated employees and 12 days for classified employees for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or more (higher) by the U.S. Department of Veterans Affairs . An eligible employee who works or is employed less than five days per week shall be entitled to such leave in proportion to the time ~~he/she works~~ worked. (Education Code 44978.2, 45191.5)
2. The amount of leave shall be credited to the employee either on the date the employee receives confirmation of the submission of ~~his/her~~ the disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives ~~his/her~~ the disability rating decision, ~~he/she~~ the employee shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 10-day maximum leave for certificated employees and 12-day for classified employees. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 44978.2, 45191.5)
3. The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.
4. Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 44978.2, 45191.5)

#### **F. Continued Absence After Available Sick Leave Is Exhausted/Differential Pay**

1. When an employee has exhausted all current-year and accumulated sick leave and continues to be absent from ~~his/her duties~~ work due to illness or accident, the employee shall receive 50% of ~~his/her~~ the employee's regular salary for an additional period of up to

five calendar months.

2. ~~A~~ certificated employee is entitled to only one five-month period per illness or accident. If the school/fiscal year ends before the five-month period is exhausted, the employee may take only the unused balance of the five-month period in the subsequent school/fiscal year.

A classified or confidential employee shall be credited with no fewer than 100 working days of paid leave for personal illness or injury, including current year and accumulated days of leave. When the current year and accumulated days at full pay are exhausted, the remainder of the 100 days shall be compensated at least 50 percent of the employee's regular salary. Any of the 100 days of leave not used during the year in which they are credited shall be forfeited and shall not accumulate from year to year. This paid leave shall be exclusive of any other paid leave, holidays, vacation, or compensatory time to which the employee may be entitled. (Education Code 45196)

## **G. Parental Leave**

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

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

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

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

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

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

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

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

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

1. When a management, supervisory, or confidential employee has exhausted all paid leaves, vacation, and compensatory time credits and is still unable to return to work, ~~he/she~~ the employee may request additional, unpaid leave. Additional leave is subject to consideration of the needs of the district and requires approval by the Superintendent or designee and the Board.
2. After an employee has exhausted all available paid and unpaid leave and is not medically able to ~~resume his/her duties~~ return to work and cannot be placed in another position, ~~he/she~~ the employee shall be placed on a reemployment list.
  - a. If the employee is a certificated employee in probationary status, ~~he/she~~ the employee shall be placed on the reemployment list for 24 months beginning at the expiration of the five-month period;
  - b. If the employee is a permanent certificated employee or a probationary or permanent classified employee, the employee shall be placed on the reemployment list for 39 months.
  - c. If during this time the employee becomes medically able to resume work, ~~he/she~~ the employee shall be re-employed in a vacant position in the classification of ~~his/her~~ the employee's previous employment. The employee's reemployment shall take preference over any other person except former employees who were laid off for lack of work or funds, if any, in which case the employee shall be offered reemployment in accordance with ~~his/her~~ to seniority ~~ranking~~. (Education Code 45195)

## **I. Verification Requirements**

1. After any absence due to illness or injury, the employee shall verify the absence by submitting a completed and signed district absence report form to ~~his/her~~ the employee's immediate supervisor.
2. The district may require written verification by the employee's physician or practitioner for any absence due to illness or injury of five consecutive work days or more.
3. Before returning to work, an employee who has been absent for surgery, hospitalization or extended medical treatment shall submit a letter from ~~his/her~~ the employee's physician stating that ~~he/she~~ the employee is able to return to work and stipulating any work restrictions or limitations. The determination whether work restrictions or limitations can be accommodated shall be made by the district in accordance with Board policy and administrative regulations.
4. Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information.

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

### **Healthy Workplaces, Healthy Families Act Requirements**

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

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

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

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#### 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**

5 CCR 5601

#### **Description**

Transfer of accumulated sick leave

Ed. Code 44964

[Power to grant leaves of absence for accident, illness, or quarantine](#)

Ed. Code 44965

[Granting of leaves of absence for pregnancy and childbirth](#)

|                             |   |
|-----------------------------|---|
| Ed. Code 44976              | <a href="#">Transfer of leave rights when school is transferred to another district</a>   |
| Ed. Code 44977              | <a href="#">Salary schedule for substitute employees</a>  |
| Ed. Code 44977.5            | <a href="#">Differential pay during parental leave up to 12 weeks after sick leave is exhausted</a>                             |
| Ed. Code 44978              | <a href="#">Sick leave; certificated employees</a>  |
| Ed. Code 44978.1            | <a href="#">Inability to return to duty; placement in another position or on reemployment list</a>                              |
| Ed. Code 44978.2            | <a href="#">Leave for military service-connected disability</a>   |
| Ed. Code 44979              | <a href="#">Transfer of accumulated sick leave to another district</a>  |
| Ed. Code 44980              | <a href="#">Transfer of accumulated sick leave to a county office of education</a>  |
| Ed. Code 44981              | <a href="#">Leave of absence for personal necessity</a>   |
| Ed. Code 44983              | <a href="#">Compensation during leave; certificated employees</a>   |
| Ed. Code 44984              | <a href="#">Required rules for industrial accident and illness leave</a>  |
| Ed. Code 44986              | <a href="#">Leave of absence; state disability benefits</a>   |
| Gov. Code 12945.1-12945.2   | <a href="#">California Family Rights Act</a>  |
| Gov. Code 12945.6           | Parental leave  |
| Lab. Code 220               | <a href="#">Sections inapplicable to public employees</a>   |
| Lab. Code 230               | <a href="#">Accommodations and leave for victims of domestic violence</a>   |
| Lab. Code 230.1             | <a href="#">Employers with 25 or more employees; domestic violence, sexual assault, and stalking victims; right to time off</a> |
| Lab. Code 233               | <a href="#">Leave to attend to family illness</a>   |
| Lab. Code 234               | <a href="#">Absence control policy</a>  |
| Lab. Code 245-249           | <a href="#">Healthy Workplaces, Healthy Families Act of 2014</a>  |
| <b>Federal</b>              | <b>Description</b>  |
| 29 CFR 1635.1-1635.12       | Genetic Information Nondiscrimination Act of 2008   |
| 29 CFR 825.100-825.702      | Family and Medical Leave Act of 1993  |
| 29 USC 2601-2654            | Family Care and Medical Leave Act   |
| 42 USC 2000ff-2000ff-11     | Genetic Information Nondiscrimination Act of 2008   |
| <b>Management Resources</b> | <b>Description</b>  |
| Court Decision              | Veguez v. Governing Board of Long Beach Unified School District (2005) 127 Cal.App.4th 406                                      |

**Cross References**

| <b>Code</b>     | <b>Description</b>  |
|-----------------|---|
| 0470            | <a href="#">COVID-19 Mitigation Plan</a>                        |
| 2121            | <a href="#">Superintendent's Contract</a>                       |
| 4032            | <a href="#">Reasonable Accommodation</a>                        |
| 4112.2          | <a href="#">Certification</a>                                   |
| 4112.2          | <a href="#">Certification</a>                                   |
| 4112.42         | <a href="#">Drug And Alcohol Testing For School Bus Drivers</a> |
| 4112.42         | <a href="#">Drug And Alcohol Testing For School Bus Drivers</a> |
| 4112.9          | <a href="#">Employee Notifications</a>                          |
| 4112.9-E(1)     | <a href="#">Employee Notifications</a>                          |
| 4113.4          | <a href="#">Temporary Modified/Light-Duty Assignment</a>        |
| 4116            | <a href="#">Probationary/Permanent Status</a>                   |
| 4117.11         | <a href="#">Preretirement Part-Time Employment</a>              |
| 4119.41         | <a href="#">Employees With Infectious Disease</a>               |
| 4121            | <a href="#">Temporary/Substitute Personnel</a>                  |
| 4121            | <a href="#">Temporary/Substitute Personnel</a>                  |
| 4154            | <a href="#">Health And Welfare Benefits</a>                     |
| 4154            | <a href="#">Health And Welfare Benefits</a>                     |
| 4157.1          | <a href="#">Work-Related Injuries</a>                           |
| 4161            | <a href="#">Leaves</a>  |
| 4161            | <a href="#">Leaves</a>  |
| 4161.11         | <a href="#">Industrial Accident/Illness Leave</a>               |
| 4161.11         | <a href="#">Industrial Accident/Illness Leave</a>               |
| 4161.2          | <a href="#">Personal Leaves</a>                                 |
| 4161.5          | <a href="#">Military Leave</a>                                  |
| 4161.8          | <a href="#">Family Care And Medical Leave</a>                   |
| 4161.8          | <a href="#">Family Care And Medical Leave</a>                   |
| 4161.8-E PDF(1) | <a href="#">Family Care And Medical Leave</a>                   |

|                 |   |
|-----------------|---|
| 4161.9          | <a href="#">Catastrophic Leave Program</a>                      |
| 4161.9          | <a href="#">Catastrophic Leave Program</a>                      |
| 4212.42         | <a href="#">Drug And Alcohol Testing For School Bus Drivers</a> |
| 4212.42         | <a href="#">Drug And Alcohol Testing For School Bus Drivers</a> |
| 4212.9          | <a href="#">Employee Notifications</a>                          |
| 4212.9-E(1)     | <a href="#">Employee Notifications</a>                          |
| 4213.4          | <a href="#">Temporary Modified/Light-Duty Assignment</a>        |
| 4219.41         | <a href="#">Employees With Infectious Disease</a>               |
| 4254            | <a href="#">Health And Welfare Benefits</a>                     |
| 4254            | <a href="#">Health And Welfare Benefits</a>                     |
| 4257.1          | <a href="#">Work-Related Injuries</a>                           |
| 4261            | <a href="#">Leaves</a>  |
| 4261            | <a href="#">Leaves</a>  |
| 4261.11         | <a href="#">Industrial Accident/Illness Leave</a>               |
| 4261.11         | <a href="#">Industrial Accident/Illness Leave</a>               |
| 4261.2          | <a href="#">Personal Leaves</a>                                 |
| 4261.5          | <a href="#">Military Leave</a>                                  |
| 4261.8          | <a href="#">Family Care And Medical Leave</a>                   |
| 4261.8          | <a href="#">Family Care And Medical Leave</a>                   |
| 4261.8-E PDF(1) | <a href="#">Family Care And Medical Leave</a>                   |
| 4261.9          | <a href="#">Catastrophic Leave Program</a>                      |
| 4261.9          | <a href="#">Catastrophic Leave Program</a>                      |
| 4312.42         | <a href="#">Drug And Alcohol Testing For School Bus Drivers</a> |
| 4312.42         | <a href="#">Drug And Alcohol Testing For School Bus Drivers</a> |
| 4312.9          | <a href="#">Employee Notifications</a>                          |
| 4312.9-E(1)     | <a href="#">Employee Notifications</a>                          |
| 4313.4          | <a href="#">Temporary Modified/Light-Duty Assignment</a>        |
| 4317.11         | <a href="#">Preretirement Part-Time Employment</a>              |
| 4319.41         | <a href="#">Employees With Infectious Disease</a>               |
| 4354            | <a href="#">Health And Welfare Benefits</a>                     |
| 4354            | <a href="#">Health And Welfare Benefits</a>                     |



|                 |   |
|-----------------|---|
| 4357.1          | <a href="#">Work-Related Injuries</a>             |
| 4361            | <a href="#">Leaves</a>                            |
| 4361            | <a href="#">Leaves</a>                            |
| 4361.11         | <a href="#">Industrial Accident/Illness Leave</a> |
| 4361.11         | <a href="#">Industrial Accident/Illness Leave</a> |
| 4361.2          | <a href="#">Personal Leaves</a>                   |
| 4361.5          | <a href="#">Military Leave</a>                    |
| 4361.8          | <a href="#">Family Care And Medical Leave</a>     |
| 4361.8          | <a href="#">Family Care And Medical Leave</a>     |
| 4361.8-E PDF(1) | <a href="#">Family Care And Medical Leave</a>     |
| 4361.9          | <a href="#">Catastrophic Leave Program</a>        |
| 4361.9          | <a href="#">Catastrophic Leave Program</a>        |

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 1/12/24

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 1/24/24

**ITEM:** Consider for approval Administrative Regulation recommended for Deletion:  
4361.25 - Family Illness Leave

**PURPOSE:** Regulation recommended for deletion. Family Care and Medical Leave information is contained in AR 4361.8. Remainder of regulation related to Paid Family Illness Leave is obsolete.

**FISCAL IMPACT:** None

**RECOMMENDATIONS:** Approve.

**DELETE POLICY****Administrative Regulation****Family Illness Leave**

AR 4361.25

**Personnel****A. Paid Family Illness Leave**

1. Management, Supervisory and Confidential Employees of the district are entitled to a one day leave of absence in the event of illness of any member of the employee's family for the remainder of the 2013-14 school year. The employee's family in this instance shall include husband, wife, children, parent, grandparent, grandchild, domestic partner and children (as defined in Labor Code 233), or any relative living in the immediate household of the family.

No deduction from the salary of the employee shall be made for such absence. This leave is non-cumulative. This leave will no longer be available after the 2013-14 school year.

(cf. 4361.1 Personal Illness/Injury Leave)

**B. Unpaid Family Care Leave:**

1. Management, Supervisory and Confidential employees may take unpaid leave(s) for a total of 12 weeks in any 12 month period to care for a seriously ill family member (Family Medical Leave Act and California Family Rights Act). FMLA and CFRA leave shall run concurrently. The employee's family in this instance shall include husband, wife, children, parent, grandparent, grandchild, domestic partner and children (as defined in Labor Code 233), or any relative living in the immediate household of the family.

The following provisions apply:

- a. The employee must have completed one year of continuous service with the district.
- b. The employee must submit, a statement from the treating physician or health care provider which includes the date the condition commenced or will commence, the probably duration of the condition, the need for the employee's care for the individual, and the estimated length of time the employee's care is needed.
- c. The condition of the family member must involve an illness, injury, impairment, or other physical or mental condition which requires either inpatient care or continuing treatment or supervision by a health care provider, and warrants the participation of a family member in the care of the patient during the treatment period.
- d. A management, supervisory or confident employee may request an extension of unpaid family care leave beyond 12 weeks and or for the care of relative not living in the household of the employee. Such requests are subject to verification and must be approved by the

## **DELETE POLICY**

Superintendent.

e. By mutual consent between the employee and the district, subject to the Superintendent's approval, the employee may use accrued sick leave in lieu of Unpaid Family Care Leave. Any accrued vacation or compensatory time off must be exhausted prior to a request for use of personal sick leave.

Legal Reference:

### **EDUCATION CODE**

44036-44037 Leaves of absence for judicial and official appearances

44963 Power to grant leaves of absence (certificated)

44981 Leave of absence for personal necessity (certificated)

44985 Leave of absence due to death in immediate family (certificated)

44987 Service as officer of employee organization (certificated)

44987.3 Leave of absence to serve on certain boards, commissions, etc.

45190 Leaves of absence and vacations (classified)

45194 Bereavement leave of absence (classified)

45198 Effect of provisions authorizing leaves of absence

45207 Personal necessity (classified)

45210 Service as officer of employee organization (classified)

### **FAMILY CODE**

297.5 Domestic partner rights

### **GOVERNMENT CODE**

3543.1 Release time for representatives of employee organizations

### **LABOR CODE**

230-230.2 Leave for victims of domestic violence, sexual assault or specified felonies

230.3 Leave for emergency personnel

230.4 Leave for volunteer firefighters

230.8 Leave to visit child's school

233 Illness of child, parent, spouse, domestic partner or domestic partner's child

234 Absence control policy

### **PENAL CODE**

667.5 Violent felony, defined

1192.7 Serious felony, defined

### **CALIFORNIA CONSTITUTION**

Article 1, Section 8 Religious discrimination

### **UNITED STATES CODE, TITLE 42**

2000d-2000d-7 Title VII, Civil Rights Act of 1964

### **COURT DECISIONS**

Rankin v. Commission on Professional Competence (1988) 24 Cal.3d 167

Management Resources:

### **WEB SITES**

California Teachers Association: <http://www.cta.org>

**DELETE POLICY**

California Federation of Teachers: <http://www.cft.org>

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

Regulation HANFORD ELEMENTARY SCHOOL DISTRICT

approved: November 1, 2005 Hanford, California

revised: December 11, 2013

HANFORD ELEMENTARY SCHOOL DISTRICT  
**Human Resources Department**  
**AGENDA REQUEST FORM**

**TO:** Joy C. Gabler

**FROM:** Jaime Martinez

**DATE:** January 12, 2024

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

**DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED:** **January 24, 2024**

**ITEM:** Consider approval of personnel transactions and related matters.

**PURPOSE:**

**a. Employment**

Classified

- Loren Braga, READY Program Tutor – 4.5 hrs., Monroe, effective 12/14/23
- Verenise Bravo, Account Technician III – 8.0 hrs., Fiscal Services, effective 1/8/24
- Myra Guzman, Special Circumstance Aide – 5.75 hrs., Lincoln, effective 1/8/24
- Elizabeth Steen, READY Program Tutor – 4.5 hrs., Jefferson, effective 1/8/24
- Alijah Turner, READY Program Tutor – 4.5 hrs., Roosevelt, effective 12/5/23
- Milagros Valdenegro, READY Program Tutor – 4.5 hrs., Jefferson, effective 12/15/23

Classified Temps/Subs

- Bryana Aguilar-Oliva, Substitute Yard Supervisor, effective 12/14/23
- Dulce Ambrocio, Substitute Yard Supervisor, effective 12/5/23
- Cecilia Ayala, Substitute Yard Supervisor, effective 1/8/24
- Juan Botello, Substitute Yard Supervisor, effective 1/8/24
- Clayton Crewse, Substitute Custodian I, effective 1/8/24
- Juanita Cruz, Substitute Bilingual Clerk Typist II, effective 1/8/24
- Cynthia Gonzalez, Substitute Yard Supervisor, effective 1/8/24
- Dominic Izquierdo, Substitute Custodian I, effective 12/12/23
- Mirandah Maciel, Substitute Yard Supervisor, effective 1/8/24
- Aubreyanna Teague-Reeves, Substitute Yard Supervisor, effective 1/8/24

- Esmeralda Torres-Gonzalez, Substitute Special Education Aide and Yard Supervisor, effective 12/15/23

#### Lateral Change

- Michelle Banuelos, from Educational Tutor, K-8 – 4.5 hrs., Simas, to Special Education Aide – 5.0 hrs., Jefferson, effective 1/8/24
- Lilly Goins, from Educational Tutor, K-8 – 4.5 hrs., Wilson, to Special Education Aide – 5.0 hrs., Wilson, effective 1/8/24
- Carrie-Anne Rumpak, from Educational Tutor, K-8 – 4.5 hrs., Wilson, to Special Education Aide – 5.0 hrs., Roosevelt, effective 1/8/24

#### Short Term Classified

- Melissa Arroyo, Short-Term Yard Supervisor – 3.25 hrs., Lincoln, effective 1/8/24-3/1/24
- Fatima Perico, Short-Term Yard Supervisor – 3.0 hrs., Lincoln, effective 1/8/24-3/1/24

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

- Weston Hardin, 7<sup>th</sup> Boys Soccer, Kennedy, effective 1/8/24-2/14/24

### **b. Resignations**

#### Classified

- Nesreen Almontaser, READY Program Tutor – 4.5 hrs., Jefferson, effective 12/15/23
- Rosalie Chavez, Yard Supervisor – 3.5 hrs., Richmond, effective 12/15/23
- Samantha Coons, Educational Tutor, K-8 – 4.5 hrs., King, effective 12/15/23
- William Davis, Substitute Paraprofessional (TK/K), effective 10/10/23
- Betsabe Figueroa, Alternative Education Program Aide – 5.5 hrs., Community Day School, effective 1/19/24
- Alexis Gasak, READY Program Tutor – 4.5 hrs., Richmond, effective 1/19/24
- Lizette Gutierrez, Substitute Bilingual Clerk Typist II, effective 8/2/23
- Ashley Ruby, READY Program Tutor – 4.5 hrs., Monroe, effective 1/1/24
- Elizabeth Steen, Yard Supervisor – 2.5 hrs., Washington, effective 1/5/24

#### Termination due to Failure to Complete Mandatory Training

- Jonathan Gutierrez, Substitute Custodian I, effective 6/9/23
- Kevin Ramirez, Substitute READY Program Tutor, effective 3/21/23

#### Termination Due to Lack of Availability

- James Allen, Substitute Custodian I and Yard Supervisor, effective 10/6/23
- Jose Castorena, Substitute Maintenance Worker I, effective 1/6/23
- Albert Chavez, Substitute Custodian I, effective 11/15/23
- Maritza Chiang Mesa, Substitute Bilingual Clerk Typist I, Translators: Oral Interpreters, Translators: Written Translators and Yard Supervisor, effective 11/6/23

- Juliana Evans, Substitute READY Program Tutor, effective 9/19/23
- Xavier Garcia, Substitute Special Education Aide, effective 5/2/23
- Claire Hurtado, Substitute Educational Tutor, K-8, effective 1/18/23
- Antonia Maldonado Arciga, Substitute Educational Tutor, K-8, Translators: Oral Interpreters and Translators: Written Translators, effective 11/20/23
- Daisy Maya-Gaona, Substitute Paraprofessional (TK/K), effective 12/5/23
- Stephanie Medrano, Substitute Special Education Aide and Paraprofessional (TK/K), effective 10/3/23
- Margarita Meraz-Quintero, Special Education Aide, effective 10/20/23
- Ileana Molina, Substitute Food Service Worker I/II, effective 5/19/23
- Jenna Nesbit, Substitute Library/Media Technician, effective 8/10/22
- Zoraida Rivera-Manrique, Substitute Yard Supervisor, effective 11/9/23
- Rosa Rodriguez, Substitute Clerk Typist I, effective 4/28/23
- John Stafford, Substitute Bus Driver, effective 7/15/22
- Nathan Tsutsui, Substitute READY Program Tutor, effective 10/13/23
- Gabriela Perez-Vigil, Substitute READY Program Tutor, effective 5/15/23

#### Retirement

- Deborah Ann Bray, Teacher, Monroe, effective 6/7/24
- Rhonda Ieronimo, Teacher, Monroe, effective 6/7/24
- Susan Schneider, Teacher, Monroe, effective 6/7/24

#### **c. Volunteers**

| <b>Name</b>         | <b>School</b> |
|---------------------|---------------|
| Porsche Espindola   | Jefferson     |
| Gloria Vega         | Jefferson     |
| Celeste Zaragoza    | Jefferson     |
| Norma Zuniga        | Jefferson     |
| Amanda Garza Corral | Monroe        |
| Christina M. Newman | Monroe        |
| Patrita Norton      | Washington    |

**RECOMMENDATION:** Approve.



## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/12/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/2024

**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 was one finding related to the instructional material Public Hearing being scheduled after the first eight weeks of the beginning of the school year.

**FISCAL IMPACT:**

None.

**RECOMMENDATIONS:**

Accept the audit report.

December 14, 2023

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, 2023, and have issued our report thereon dated December 14, 2023. 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, 2023, 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 14, 2023. 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 14, 2023.

### **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 and 16 to the financial statements. As described in Notes 1 to the financial statements, the District changed accounting policies related to accounting for *Subscription-Based Information Technology Arrangements* (SBITA) activities to adopt the provisions of GASB Statement No. 96, SBITAs. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2022, to restate beginning net position. Our opinions are not modified with respect to this matter.

#### *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 summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### Governmental Activities:

##### General Fund

|   |           |
|---|-----------|
| Decrease in State Lottery Revenue               | \$136,228 |
| Decrease in Accounts Receivable                 | \$136,228 |
| To adjust the accrual for State Lottery Revenue |           |

The effect of these uncorrected misstatements is an overstatement of net position of approximately \$136,228.

### **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.

### **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. We did not identify any circumstances that affect the form and content of the auditor's report

### **Emphasis of Matter**

As discussed in Notes 1 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities and General Fund as of July 1, 2022. Our opinions are not modified with respect to this matter.

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated December 14, 2023.

### **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.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

### **Noncompliance with Laws and Regulations, Violations of Contract Provisions or Grant Agreements**

We have identified the following matter involving noncompliance with laws and regulations that came to our attention during the course of the audit.

As described in the audit finding 2023-001 in the audit report, the District was not in compliance with the Instructional Materials.

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.

*Eide Bailly LLP*

Fresno, California



Financial Statements  
June 30, 2023

## Hanford Elementary School District

## 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 (the District) as of and for the year ended June 30, 2023, 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, 2023, 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*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 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.

#### ***Adoption of New Accounting Standard***

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities beginning net position and to the General Funds beginning fund balance as of July 1, 2022. Our opinions are not modified with respect to this matter.

### ***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 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of 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 GAAS, 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 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 GAAS. 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 14, 2023 on our consideration of the 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 the 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 the District's internal control over financial reporting and compliance.

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

Fresno, California  
December 14, 2023

# 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, 2023

### 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, 2023, with comparative information for the fiscal year ended June 30, 2022. 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 2022-2023 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 5,521 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 \$48,481,659, the result of assets and deferred outflows of \$178,900,035 minus liabilities and deferred inflows of \$130,418,376.
- General Revenues accounted for \$88,166,700 or 71.37% of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$35,371,594 or 28.63% of total revenues of \$123,538,294.
- The District had \$88,730,274 in expenses related to governmental activities.
- The General Fund reported a positive fund balance of \$62,898,293.

## STUDENT ENROLLMENT AND DEMOGRAPHIC TRENDS

- The School District has an enrollment of approximately 5,521 students for the current 2022-2023 school year, with enrollment projected to remain at 5,521 for the upcoming 2022-2023 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 2022-2023 ADA for the District is 5,157 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.

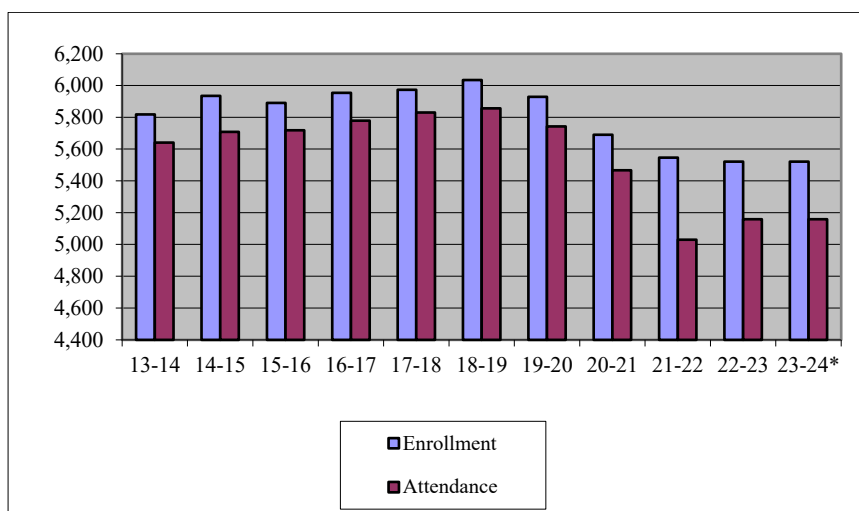


Figure 1. District Enrollment to Actual Attendance Data

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, 2023

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 2022-2023 and 2021-2022, respectively.

Table 1. Net Position

|  | Governmental Activities |                     |
|--|-------------------------|---------------------|
|  | 2023                    | 2022<br>as Restated |
| Assets   |                         |                     |
| Current and other assets                               | \$ 86,311,134           | \$ 56,773,538       |
| Capital assets and right-to-use subscription IT assets | 67,692,207              | 64,378,443          |
| Total assets   | 154,003,341             | 121,151,981         |
| Deferred Outflows of Resources                         | 24,896,694              | 18,154,942          |
| Liabilities  |                         |                     |
| Current liabilities                                    | 10,705,736              | 9,359,280           |
| Long-term liabilities                                  | 110,683,714             | 85,831,203          |
| Total liabilities                                      | 121,389,450             | 95,190,483          |
| Deferred Inflows of Resources                          | 9,028,926               | 30,442,801          |
| Net Position   |                         |                     |
| Net investment in capital assets                       | 40,750,781              | 39,161,298          |
| Restricted   | 35,547,713              | 14,532,280          |
| Unrestricted   | (27,816,835)            | (40,019,939)        |
| Total net position                                     | \$ 48,481,659           | \$ 13,673,639       |

Hanford Elementary School District  
Management's Discussion and Analysis  
June 30, 2023

Table 2 shows the changes in net position for fiscal years 2022-2023 and 2021-2022, respectively.

Table 2. Changes in Net Position

|                                      | Governmental Activities |                      |
|--------------------------------------|-------------------------|----------------------|
|                                      | 2023                    | 2022*                |
| Revenues                             |                         |                      |
| Program revenues                     |                         |                      |
| Charges for services                 | \$ 527,392              | \$ 441,801           |
| Operating grants and contributions   | 32,831,913              | 24,624,125           |
| Capital grants and contributions     | 2,012,289               | (42,462)             |
| General revenues                     |                         |                      |
| Federal and State aid not restricted | 72,108,901              | 64,195,221           |
| Property taxes                       | 5,639,608               | 4,985,113            |
| Other general revenues               | 10,418,191              | 2,017,567            |
| Total revenues                       | <u>123,538,294</u>      | <u>96,221,365</u>    |
| Expenses                             |                         |                      |
| Instruction-related                  | 55,482,389              | 52,757,415           |
| Pupil services                       | 14,496,728              | 13,001,565           |
| Administration                       | 4,810,307               | 4,647,748            |
| Plant services                       | 9,070,025               | 7,989,854            |
| All other services                   | 4,870,825               | 4,079,835            |
| Total expenses                       | <u>88,730,274</u>       | <u>82,476,417</u>    |
| Change in net position               | <u>\$ 34,808,020</u>    | <u>\$ 13,744,948</u> |

\* The revenues and expenses for fiscal year 2022 were not restated to show the effects of GASB Statement No. 96 for comparative purposes.

### 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 summarizes the District's Governmental Expenditures by function.

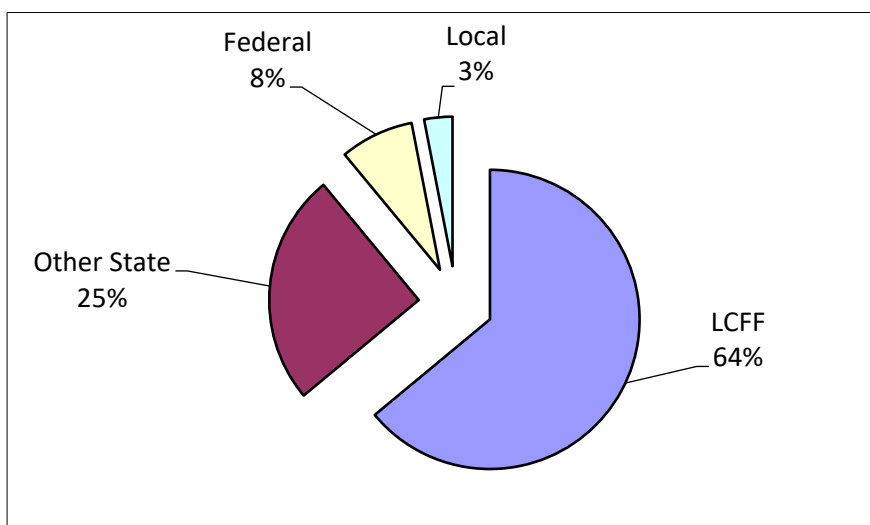


Figure 2. Revenues by Source

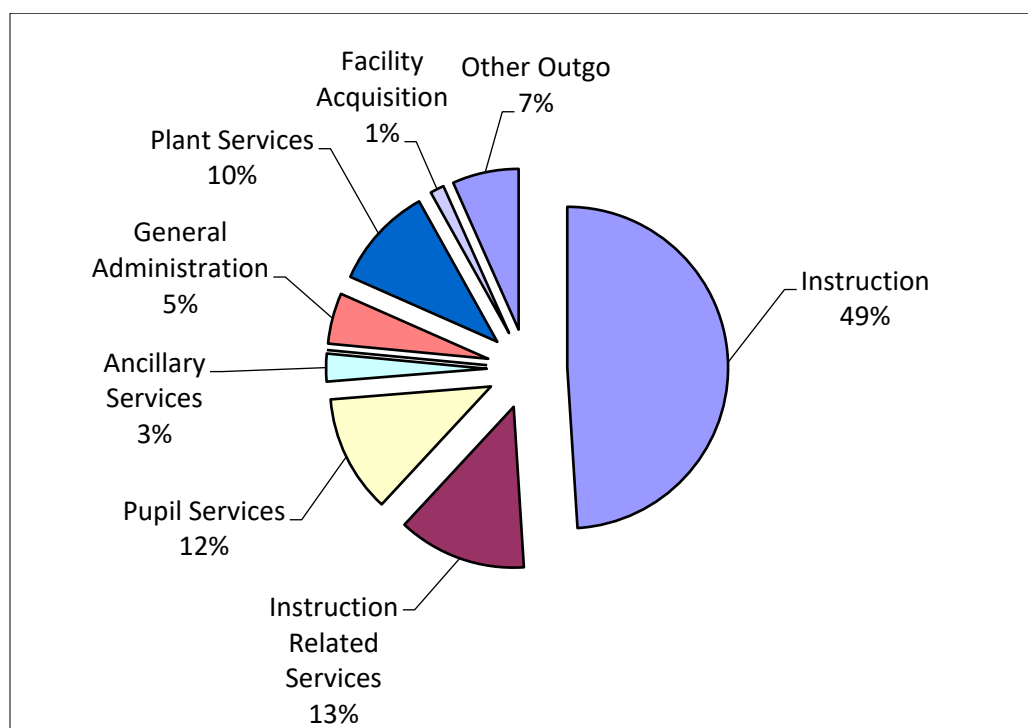


Figure 3. Expenditures by Function

### 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 \$19,950,948 and may be summarized as follows:

\$12,592,881 increase in total revenue and other sources mainly due to increases in state and federal revenue.

\$(7,358,067) decrease in total expenditures and other uses due primarily to decreased expenditures across multiple functions of the district.

Hanford Elementary School District  
Management's Discussion and Analysis  
June 30, 2023

**CAPITAL ASSETS, RIGHT-TO-USE SUBSCRIPTION IT ASSETS, AND LONG-TERM LIABILITIES**

• CAPITAL ASSETS AND RIGHT-TO-USE SUBSCRIPTION IT ASSETS

At June 30, 2022, the District had \$64,378,443 in a broad range of capital assets and right-to-use subscription IT assets (net of depreciation and amortization), including land, buildings, and furniture and equipment, and right-to-use subscription IT assets, net of accumulated depreciation and amortization. At June 30, 2023, the District's net capital assets were \$67,692,207. This amount represents a net increase (including additions and deductions) of \$3,313,764, or 5.15%, from last year. Table 3 presents capital asset balances for each year and the net change. The year's major additions included the completion of various modernization projects throughout the District.

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

|                                     | Governmental Activities |                      |
|-------------------------------------|-------------------------|----------------------|
|                                     | 2023                    | 2022<br>as Restated  |
| Land and construction in progress   | \$ 5,760,184            | \$ 6,008,266         |
| Buildings and improvements          | 57,549,585              | 53,917,079           |
| Equipment                           | 4,313,569               | 4,361,266            |
| Right-to-use subscription IT assets | 68,869                  | 91,832               |
| Total                               | <u>\$ 67,692,207</u>    | <u>\$ 64,378,443</u> |

• LONG-TERM LIABILITIES

At the end of this year, the District had \$110,683,714 in long-term liabilities outstanding versus \$85,831,203 last year, an increase of \$24,852,511. Table 4 summarizes these obligations.

Table 4. Outstanding Obligations

|                                    | Governmental Activities |                      |
|------------------------------------|-------------------------|----------------------|
|                                    | 2023                    | 2022<br>as Restated  |
| Long-Term Liabilities              |                         |                      |
| General obligation bonds           | \$ 22,300,000           | \$ 23,165,000        |
| Unamortized premiums               | 1,511,406               | 1,589,268            |
| Compensated absences               | 479,222                 | 475,257              |
| Financed purchases                 | 3,106,658               | 2,473,151            |
| Subscription-based IT arrangements | 23,362                  | 45,962               |
| Claims liability                   | 78,400                  | 74,531               |
| Net OPEB liability                 | 14,542,956              | 16,696,441           |
| Aggregate net pension liability    | 68,641,710              | 41,311,593           |
| Total                              | <u>\$ 110,683,714</u>   | <u>\$ 85,831,203</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 \$68,641,710 versus \$41,311,593 last year, an increase of \$27,330,117, or 66.16%. The District also reported deferred outflows of resources from pension activities of \$22,154,447, and deferred inflows of resources from pension activities of \$6,504,780.

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, California 93232.

## Hanford Elementary School District

## Statement of Net Position

June 30, 2023

|  | Governmental<br>Activities |
|--|----------------------------|
| Assets   |                            |
| Deposits and investments   | \$ 80,264,253              |
| Receivables  | 5,726,748                  |
| Prepaid expense  | 36,460                     |
| Stores inventories   | 283,673                    |
| Capital assets not depreciated   | 5,760,184                  |
| Capital assets, net of accumulated depreciation                              | 61,863,154                 |
| Right-to-use subscription IT assets, net of accumulated amortization         | 68,869                     |
| Total assets   | <u>154,003,341</u>         |
| Deferred Outflows of Resources   |                            |
| Deferred outflows of resources related to OPEB                               | 2,742,247                  |
| Deferred outflows of resources related to pensions                           | 22,154,447                 |
| Total deferred outflows of resources   | <u>24,896,694</u>          |
| Liabilities  |                            |
| Accounts payable   | 6,689,199                  |
| Unearned revenue   | 4,016,537                  |
| Long-term liabilities  |                            |
| Claims liabilities   | 78,400                     |
| Long-term liabilities other than OPEB and pensions due within one year       | 840,759                    |
| Long-term liabilities other than OPEB and pensions due in more than one year | 26,579,889                 |
| Net other postemployment benefits liability (OPEB)                           | 14,542,956                 |
| Aggregate net pension liabilities  | 68,641,710                 |
| Total liabilities  | <u>121,389,450</u>         |
| Deferred Inflows of Resources  |                            |
| Deferred inflows of resources related to OPEB                                | 2,524,146                  |
| Deferred inflows of resources related to pensions                            | 6,504,780                  |
| Total deferred inflows of resources  | <u>9,028,926</u>           |
| Net Position   |                            |
| Net investment in capital assets   | 40,750,781                 |
| Restricted for   |                            |
| Debt service   | 1,445,298                  |
| Capital projects   | 3,087,513                  |
| Educational programs   | 27,701,523                 |
| Child nutrition program  | 3,293,608                  |
| Student activities   | 19,771                     |
| Unrestricted (deficit)   | <u>(27,816,835)</u>        |
| Total net position   | <u>\$ 48,481,659</u>       |

## Hanford Elementary School District

Statement of Activities  
Year Ended June 30, 2023

| Functions/Programs  | Expenses             | Program Revenues                     |  |  | Net (Expenses)<br>Revenues and<br>Changes in<br>Net Position |
|---|----------------------|--------------------------------------|--|--|--|
|   |                      | Charges for<br>Services and<br>Sales | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |  |
| Governmental Activities                                   |                      |                                      |  |  |  |
| Instruction   | \$ 43,852,696        | \$ -                                 | \$ 13,034,351                            | \$ 2,012,289                           | \$ (28,806,056)  |
| Instruction-related activities                            |                      |                                      |  |  |  |
| Supervision of instruction                                | 3,683,170            | -                                    | 2,570,067                                | -                                      | (1,113,103)  |
| Instructional library, media,<br>and technology           | 1,827,545            | -                                    | 12,650                                   | -                                      | (1,814,895)  |
| School site administration                                | 6,118,978            | 11,631                               | 449,717                                  | -                                      | (5,657,630)  |
| Pupil services  |                      |                                      |  |  |  |
| Home-to-school transportation                             | 1,868,374            | -                                    | 396,893                                  | -                                      | (1,471,481)  |
| Food services   | 4,074,193            | 54,998                               | 4,767,970                                | -                                      | 748,775  |
| All other pupil services                                  | 8,554,161            | 2,710                                | 3,130,407                                | -                                      | (5,421,044)  |
| Administration  |                      |                                      |  |  |  |
| Data processing   | 943,684              | -                                    | 10,234                                   | -                                      | (933,450)  |
| All other administration                                  | 3,866,623            | 2,068                                | 1,197,056                                | -                                      | (2,667,499)  |
| Plant services  | 9,070,025            | 32,079                               | 926,027                                  | -                                      | (8,111,919)  |
| Ancillary services  | 2,551,282            | 30,958                               | 5,507,863                                | -                                      | 2,987,539  |
| Interest on long-term liabilities                         | 908,514              | -                                    | -  | -                                      | (908,514)  |
| Other outgo   | 1,411,029            | 392,948                              | 828,678                                  | -                                      | (189,403)  |
| Total governmental activities                             | <u>\$ 88,730,274</u> | <u>\$ 527,392</u>                    | <u>\$ 32,831,913</u>                     | <u>\$ 2,012,289</u>                    | <u>(53,358,680)</u>  |
| General Revenues and Subventions                          |                      |                                      |  |  |  |
| Property taxes, levied for general purposes               |                      |                                      |  |  | 4,019,572  |
| Property taxes, levied for debt service                   |                      |                                      |  |  | 1,576,283  |
| Taxes levied for other specific purposes                  |                      |                                      |  |  | 43,753   |
| Federal and State aid not restricted to specific purposes |                      |                                      |  |  | 72,108,901   |
| Interest and investment earnings                          |                      |                                      |  |  | (101,633)  |
| Interagency revenues                                      |                      |                                      |  |  | 5,108  |
| Miscellaneous and unspent State entitlement revenues      |                      |                                      |  |  | <u>10,514,716</u>  |
| Subtotal, general revenues and subventions                |                      |                                      |  |  | <u>88,166,700</u>  |
| Change in Net Position                                    |                      |                                      |  |  | 34,808,020   |
| Net Position - Beginning, as Restated                     |                      |                                      |  |  | <u>13,673,639</u>  |
| Net Position - Ending                                     |                      |                                      |  |  | <u>\$ 48,481,659</u>   |



## Hanford Elementary School District

Balance Sheet – Governmental Funds

June 30, 2023

|  | General<br>Fund      | Building<br>Fund | Special Reserve<br>Fund for Capital<br>Outlay Projects | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|------------------|--|------------------------------------|--------------------------------|
| <b>Assets</b>                              |                      |                  |  |                                    |                                |
| Deposits and investments                   | \$ 68,549,397        | \$ -             | \$ 4,725,203   | \$ 6,131,833                       | \$ 79,406,433                  |
| Receivables                                | 4,721,732            | -                | -  | 1,004,746                          | 5,726,478                      |
| Due from other funds                       | -                    | -                | -  | 1,444,660                          | 1,444,660                      |
| Prepaid expenditures                       | 36,460               | -                | -  | -                                  | 36,460                         |
| Stores inventories                         | 235,239              | -                | -  | 48,434                             | 283,673                        |
| <b>Total assets</b>                        | <b>\$ 73,542,828</b> | <b>\$ -</b>      | <b>\$ 4,725,203</b>                                    | <b>\$ 8,629,673</b>                | <b>\$ 86,897,704</b>           |
| <b>Liabilities and Fund Balances</b>       |                      |                  |  |                                    |                                |
| <b>Liabilities</b>                         |                      |                  |  |                                    |                                |
| Accounts payable                           | \$ 6,623,459         | \$ -             | \$ -   | \$ 58,061                          | \$ 6,681,520                   |
| Due to other funds                         | 4,539                | -                | 1,440,121  | -                                  | 1,444,660                      |
| Unearned revenue                           | 4,016,537            | -                | -  | -                                  | 4,016,537                      |
| <b>Total liabilities</b>                   | <b>10,644,535</b>    | <b>-</b>         | <b>1,440,121</b>                                       | <b>58,061</b>                      | <b>12,142,717</b>              |
| <b>Fund Balances</b>                       |                      |                  |  |                                    |                                |
| Nonspendable                               | 276,749              | -                | -  | 48,844                             | 325,593                        |
| Restricted                                 | 27,701,461           | -                | -  | 7,846,252                          | 35,547,713                     |
| Committed                                  | 16,534,268           | -                | -  | 676,516                            | 17,210,784                     |
| Assigned                                   | 13,194,604           | -                | 3,285,082  | -                                  | 16,479,686                     |
| Unassigned                                 | 5,191,211            | -                | -  | -                                  | 5,191,211                      |
| <b>Total fund balances</b>                 | <b>62,898,293</b>    | <b>-</b>         | <b>3,285,082</b>                                       | <b>8,571,612</b>                   | <b>74,754,987</b>              |
| <b>Total liabilities and fund balances</b> | <b>\$ 73,542,828</b> | <b>\$ -</b>      | <b>\$ 4,725,203</b>                                    | <b>\$ 8,629,673</b>                | <b>\$ 86,897,704</b>           |

Hanford Elementary School District  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2023

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|   |                     |               |
|---|---------------------|---------------|
| Total Fund Balance - Governmental Funds   |                     | \$ 74,754,987 |
| 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   | \$ 105,448,950      |               |
| Accumulated depreciation is   | <u>(37,825,612)</u> |               |
| Net capital assets  |                     | 67,623,338    |
| Right-to-use subscription IT assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.   |                     |               |
| The cost of right-to-use subscription IT assets is  | 106,557             |               |
| Accumulated amortization is   | <u>(37,688)</u>     |               |
| Net right-to-use subscription IT assets   |                     | 68,869        |
| 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. |                     |               |
|   |                     | 772,011       |
| 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 amount to and related to  |                     |               |
| Other postemployment benefits (OPEB)  | 2,742,247           |               |
| Net pension liability   | <u>22,154,447</u>   |               |
| Total deferred outflows of resources  |                     | 24,896,694    |
| 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)  | (2,524,146)         |               |
| Net pension liability   | <u>(6,504,780)</u>  |               |
| Total deferred inflows of resources   |                     | (9,028,926)   |
| Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.  |                     | (68,641,710)  |

Hanford Elementary School District  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2023

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The District's OPEB liability is not due and payable in the current period,  
and is not reported as a liability in the funds. (14,542,956)

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 | (23,811,406)     |
| Financed purchase agreement                             | (3,106,658)      |
| Subscription-based IT arrangements                      | (23,362)         |
| Compensated absences (vacations)                        | <u>(479,222)</u> |

|                             |                     |
|-----------------------------|---------------------|
| Total long-term liabilities | <u>(27,420,648)</u> |
|-----------------------------|---------------------|

|  |                             |
|--|-----------------------------|
| Total net position - governmental activities | <u><u>\$ 48,481,659</u></u> |
|--|-----------------------------|

Hanford Elementary School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2023

|  | General<br>Fund | Building<br>Fund | Special Reserve<br>Fund for Capital<br>Outlay Projects | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|-----------------|------------------|--|------------------------------------|--------------------------------|
| <b>Revenues</b>                              |                 |                  |  |                                    |                                |
| Local Control Funding Formula                | \$ 73,858,478   | \$ -             | \$ -   | \$ 300,000                         | \$ 74,158,478                  |
| Federal sources                              | 9,199,120       | -                | -  | 3,854,416                          | 13,053,536                     |
| Other State sources                          | 28,852,394      | -                | -  | 2,969,325                          | 31,821,719                     |
| Other local sources                          | 3,684,843       | 94,844           | (126,161)  | 2,538,179                          | 6,191,705                      |
| Total revenues                               | 115,594,835     | 94,844           | (126,161)  | 9,661,920                          | 125,225,438                    |
| <b>Expenditures</b>                          |                 |                  |  |                                    |                                |
| Current                                      |                 |                  |  |                                    |                                |
| Instruction                                  | 45,796,124      | -                | -  | -                                  | 45,796,124                     |
| Instruction-related activities               |                 |                  |  |                                    |                                |
| Supervision of instruction                   | 3,844,338       | -                | -  | -                                  | 3,844,338                      |
| Instructional library, media, and technology | 1,884,601       | -                | -  | -                                  | 1,884,601                      |
| School site administration                   | 6,344,295       | -                | -  | -                                  | 6,344,295                      |
| Pupil services                               |                 |                  |  |                                    |                                |
| Home-to-school transportation                | 1,809,455       | -                | -  | -                                  | 1,809,455                      |
| Food services                                | 232,442         | -                | -  | 3,824,671                          | 4,057,113                      |
| All other pupil services                     | 9,036,922       | -                | -  | -                                  | 9,036,922                      |
| Administration                               |                 |                  |  |                                    |                                |
| Data processing                              | 1,067,299       | -                | -  | -                                  | 1,067,299                      |
| All other administration                     | 3,692,148       | -                | -  | 105,363                            | 3,797,511                      |
| Plant services                               | 9,610,207       | -                | -  | 366,875                            | 9,977,082                      |
| Ancillary services                           | 2,607,536       | -                | -  | 44,191                             | 2,651,727                      |
| Other outgo                                  | 1,411,029       | -                | -  | -                                  | 1,411,029                      |
| Facility acquisition and construction        | 1,314,356       | 1,590,357        | 182,371  | 1,219,934                          | 4,307,018                      |

Hanford Elementary School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2023

|   | General<br>Fund             | Building<br>Fund   | Special Reserve<br>Fund for Capital<br>Outlay Projects | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|-----------------------------|--------------------|--|------------------------------------|--------------------------------|
| Expenditures                                      |                             |                    |  |                                    |                                |
| Debt service                                      |                             |                    |  |                                    |                                |
| Principal   | 174,722                     | -                  | -  | 865,000                            | 1,039,722                      |
| Interest and other                                | 1,154                       | -                  | -  | 907,360                            | 908,514                        |
| Total expenditures                                | <u>88,826,628</u>           | <u>1,590,357</u>   | <u>182,371</u>   | <u>7,333,394</u>                   | <u>97,932,750</u>              |
| Excess (Deficiency) of Revenues Over Expenditures | <u>26,768,207</u>           | <u>(1,495,513)</u> | <u>(308,532)</u>                                       | <u>2,328,526</u>                   | <u>27,292,688</u>              |
| Other Financing Sources (Uses)                    |                             |                    |  |                                    |                                |
| Transfers in                                      | 1,699                       | 55,254             | 3,515,556  | 661,847                            | 4,234,356                      |
| Sources from financed purchases                   | 770,904                     | -                  | -  | -                                  | 770,904                        |
| Sources from subscription-based IT arrangements   | 14,725                      | -                  | -  | -                                  | 14,725                         |
| Transfers out                                     | <u>(3,000,000)</u>          | <u>(661,847)</u>   | <u>-</u>   | <u>(572,509)</u>                   | <u>(4,234,356)</u>             |
| Net Financing Sources (Uses)                      | <u>(2,212,672)</u>          | <u>(606,593)</u>   | <u>3,515,556</u>                                       | <u>89,338</u>                      | <u>785,629</u>                 |
| Net Change in Fund Balances                       | 24,555,535                  | (2,102,106)        | 3,207,024  | 2,417,864                          | 28,078,317                     |
| Fund Balance - Beginning, as Restated             | <u>38,342,758</u>           | <u>2,102,106</u>   | <u>78,058</u>  | <u>6,153,748</u>                   | <u>46,676,670</u>              |
| Fund Balance - Ending                             | <u><u>\$ 62,898,293</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 3,285,082</u></u>                             | <u><u>\$ 8,571,612</u></u>         | <u><u>\$ 74,754,987</u></u>    |

## Hanford Elementary School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
June 30, 2023

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Total Net Change in Fund Balances - Governmental Funds \$ 28,078,317

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 capital outlays exceed depreciation and amortization expenses in the period.

|  |    |                    |
|--|----|--------------------|
| Capital outlays                        | \$ | 6,121,559          |
| Depreciation and amortization expenses |    | <u>(2,804,579)</u> |

|                        |  |           |
|------------------------|--|-----------|
| Net expense adjustment |  | 3,316,980 |
|------------------------|--|-----------|

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.

(3,216)

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.

(770,904)

Right-to-use subscription IT assets acquired this year were financed with Subscription-Based IT Arrangements (SBITAs). The amount financed by the SBITAs is reported in the governmental funds as a source of financing. On the other hand, the SBITAs are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

(14,725)

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.

(3,965)

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.

3,532,270

## 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, 2023

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|  |                      |
|--|----------------------|
| 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. | (553,275)            |
| 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               |
| 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   | 865,000              |
| Financed Purchases   | 137,397              |
| Subscription-based IT arrangements   | 37,325               |
| 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.   | 108,954              |
| Change in net position of governmental activities  | <u>\$ 34,808,020</u> |

Hanford Elementary School District  
Statement of Net Position – Proprietary Funds  
June 30, 2023

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|                                | Governmental<br>Activities -<br>Internal<br>Service Fund |
|--------------------------------|--|
| Assets                         |  |
| Current assets                 |  |
| Deposits and investments       | \$ 857,820   |
| Receivables                    | <u>270</u>   |
| Total current assets           | <u>858,090</u>   |
| Liabilities                    |  |
| Current liabilities            |  |
| Accounts payable               | 7,679  |
| Noncurrent liabilities         |  |
| Claims liabilities             | <u>78,400</u>  |
| Total liabilities              | <u>86,079</u>  |
| Net Position                   |  |
| Restricted for claims payments | <u><u>\$ 772,011</u></u>                                 |



Hanford Elementary School District  
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds  
Year Ended June 30, 2023

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|                                       | Governmental<br>Activities -<br>Internal<br>Service Fund |
|---------------------------------------|--|
| Operating Revenues                    |  |
| Charges for services                  | \$ 812,760   |
| Operating Expenses                    |  |
| Services and Other Operating Expenses | <u>708,945</u>   |
| Operating Income                      | <u>103,815</u>   |
| Nonoperating Revenues                 |  |
| Fair market value adjustments         | (5,854)  |
| Interest income                       | <u>10,993</u>  |
| Total nonoperating revenues           | <u>5,139</u>   |
| Change in Net Position                | 108,954  |
| Total Net Position - Beginning        | <u>663,057</u>   |
| Total Net Position - Ending           | <u><u>\$ 772,011</u></u>                                 |

Hanford Elementary School District  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2023

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|   | Governmental<br>Activities -<br>Internal<br>Service Fund |
|---|--|
| Operating Activities                      |  |
| Cash receipts from operating funds        | \$ 910,365   |
| Cash payments for claims                  | <u>(706,397)</u>   |
| Net Cash From Operating Activities        | 203,968  |
| Investing Activities                      |  |
| Fair market value adjustments             | (5,854)  |
| Interest on investments                   | <u>10,993</u>  |
| Net Cash From Investing Activities        | <u>5,139</u>   |
| Net Change in Cash and Cash Equivalents   | 209,107  |
| Cash and Cash Equivalents, Beginning      | <u>648,713</u>   |
| Cash and Cash Equivalents, Ending         | <u><u>\$ 857,820</u></u>                                 |
| Reconciliation of Operating Income to Net |  |
| Cash from operating activities            |  |
| Operating income                          | \$ 103,815   |
| Changes in assets and liabilities         |  |
| Accounts receivable                       | 45   |
| Accounts payable                          | (1,321)  |
| Claims liability                          | 3,869  |
| Due from other fund                       | <u>97,560</u>  |
| Net Cash From Operating Activities        | <u><u>\$ 203,968</u></u>                                 |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**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 \$13,552,103.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**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.

**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).

### 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

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

(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.).

**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 and subscription IT 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.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**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 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.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. 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 government-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, Depreciation, and Amortization**

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.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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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.

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, 2023.

The District records the value of right-to-use subscription IT assets based on the underlying subscription asset in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use subscription IT asset is amortized each year for the term of the contract or useful life of the underlying asset.

**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.



## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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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.

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 of Resources and Deferred 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.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**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.

**Subscriptions**

The District recognizes a subscription liability and an intangible right-to-use subscription IT asset (subscription IT asset) in the government-wide financial statements. At the commencement of the subscription term, the District measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription IT asset is initially measured as the initial amount of the subscription liability, plus certain initial direct costs. Subsequently, the subscription IT asset is amortized on a straight-line basis over shorter of the subscription term or useful life of the underlying asset. The amortization period varies from 29 to 60 months.

**Fund Balances - Governmental Funds**

As of June 30, 2023, 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.

**Hanford Elementary School District**

Notes to Financial Statements

June 30, 2023

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**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 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 \$35,547,713 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.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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. 96**

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 16 and the additional disclosures required by this standard are included in Notes 4 and 9.

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

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

|                                |                             |
|--------------------------------|-----------------------------|
| Governmental activities        | \$ 79,406,433               |
| Proprietary fund               | <u>857,820</u>              |
| Total deposits and investments | <u><u>\$ 80,264,253</u></u> |

Deposits and investments as of June 30, 2023, consist of the following:

|                                |                             |
|--------------------------------|-----------------------------|
| Cash on hand and in banks      | \$ 37,271                   |
| Cash in revolving              | 5,460                       |
| Investments                    | <u>80,221,522</u>           |
| Total deposits and investments | <u><u>\$ 80,264,253</u></u> |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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<br>Investment Type           | Maximum<br>Remaining<br>Maturity | Maximum<br>Percentage<br>of Portfolio | Maximum<br>Investment<br>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

Notes to Financial Statements

June 30, 2023

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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 \$80,221,522 in the Kings County Treasury Investment Pool that has an average weighted maturity of 580 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, 2023, 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, 2023

**Note 3 - Receivables**

Receivables at June 30, 2023, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

|                    | General<br>Fund     | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds | Proprietary<br>Funds | Governmental<br>Activities<br>Total |
|--------------------|---------------------|------------------------------------|--------------------------------|----------------------|-------------------------------------|
| Federal Government |                     |                                    |                                |                      |                                     |
| Categorical aid    | \$ 2,086,644        | \$ 666,772                         | \$ 2,753,416                   | \$ -                 | \$ 2,753,416                        |
| State Government   |                     |                                    |                                |                      |                                     |
| Other State        | 1,764,377           | 139,633                            | 1,904,010                      | -                    | 1,904,010                           |
| Local Sources      | 870,711             | 198,341                            | 1,069,052                      | 270                  | 1,069,322                           |
|                    |                     |                                    |                                |                      |                                     |
| Total              | <u>\$ 4,721,732</u> | <u>\$ 1,004,746</u>                | <u>\$ 5,726,478</u>            | <u>\$ 270</u>        | <u>\$ 5,726,748</u>                 |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Note 4 - Capital Assets and Right-to-Use Subscription IT Assets**

Capital assets and right-to-use subscription IT assets activities for the fiscal year ended June 30, 2023, are as follows:

|  | July 1, 2022<br>as Restated | Additions           | Deductions            | Balance<br>June 30, 2023 |
|--|-----------------------------|---------------------|-----------------------|--------------------------|
| <b>Governmental Activities</b>   |                             |                     |                       |                          |
| Capital assets not being depreciated   |                             |                     |                       |                          |
| Land   | \$ 3,016,579                | \$ -                | \$ -                  | \$ 3,016,579             |
| Construction in progress   | 2,991,687                   | 2,309,918           | (2,558,000)           | 2,743,605                |
| <b>Total capital assets not being depreciated</b>  | <b>6,008,266</b>            | <b>2,309,918</b>    | <b>(2,558,000)</b>    | <b>5,760,184</b>         |
| Capital assets being depreciated   |                             |                     |                       |                          |
| Land improvements  | 12,229,000                  | 476,379             | -                     | 12,705,379               |
| Buildings and improvements   | 71,491,921                  | 5,146,419           | -                     | 76,638,340               |
| Furniture and equipment  | 9,634,990                   | 732,118             | (22,061)              | 10,345,047               |
| <b>Total capital assets being depreciated</b>  | <b>93,355,911</b>           | <b>6,354,916</b>    | <b>(22,061)</b>       | <b>99,688,766</b>        |
| <b>Total capital assets</b>  | <b>99,364,177</b>           | <b>8,664,834</b>    | <b>(2,580,061)</b>    | <b>105,448,950</b>       |
| Accumulated depreciation   |                             |                     |                       |                          |
| Land improvements  | (5,860,511)                 | (394,831)           | -                     | (6,255,342)              |
| Buildings and improvements   | (23,943,331)                | (1,595,461)         | -                     | (25,538,792)             |
| Furniture and equipment  | (5,273,724)                 | (776,599)           | 18,845                | (6,031,478)              |
| <b>Total accumulated depreciation</b>  | <b>(35,077,566)</b>         | <b>(2,766,891)</b>  | <b>18,845</b>         | <b>(37,825,612)</b>      |
| <b>Net depreciable capital assets</b>  | <b>58,278,345</b>           | <b>3,588,025</b>    | <b>(3,216)</b>        | <b>61,863,154</b>        |
| Right-to-use subscription IT assets being amortized  |                             |                     |                       |                          |
| Right-to-use subscription IT assets  | 91,832                      | 14,725              | -                     | 106,557                  |
| Accumulated amortization   | -                           | (37,688)            | -                     | (37,688)                 |
| <b>Net right-to-use subscription IT assets</b>   | <b>91,832</b>               | <b>(22,963)</b>     | <b>-</b>              | <b>68,869</b>            |
| <b>Governmental activities capital assets and right-to-use subscription IT assets, net</b> | <b>\$ 64,378,443</b>        | <b>\$ 5,874,980</b> | <b>\$ (2,561,216)</b> | <b>\$ 67,692,207</b>     |



## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

Depreciation and amortization expenses were charged to the following functions as follows:

|  |                             |
|--|-----------------------------|
| Governmental Activities  |                             |
| Instruction  | \$ 1,302,086                |
| Supervision of instruction   | 96,881                      |
| School site administration   | 203,719                     |
| Home-to-school transportation  | 126,897                     |
| Food services  | 199,645                     |
| All other pupil services   | 79,920                      |
| Ancillary services   | 39,804                      |
| Data processing  | 19,698                      |
| All other administration   | 268,506                     |
| Plant services   | 467,423                     |
|  | <u>                    </u> |
| Total depreciation and amortization expenses - governmental activities | <u><u>\$ 2,804,579</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, 2023, between major and non-major governmental funds and internal service funds are as follows:

| <u>Funds</u>  | <u>Due from<br/>Other Funds</u> | <u>Due to<br/>Other Funds</u> |
|---|---------------------------------|-------------------------------|
| Major Governmental Funds                            |                                 |                               |
| General   | \$ -                            | \$ 4,539                      |
| Special Reserve Fund for Capital<br>Outlay Projects | -                               | 1,440,121                     |
| Non-Major Governmental Funds                        |                                 |                               |
| Cafeteria   | 4,539                           | -                             |
| County School Facilities                            | 1,440,121                       | -                             |
|   | <u>                    </u>     | <u>                    </u>   |
| Total   | <u><u>\$ 1,444,660</u></u>      | <u><u>\$ 1,444,660</u></u>    |

The Special Reserve Fund for Capital Outlay Projects owes the County School Facilities

Non-Major Governmental Fund for the Lincoln Classroom Project.

\$ 1,440,121

The General Fund owes the Cafeteria Non-Major Governmental Fund for an overpayment.

4,539

Total Interfund Receivables/Payables

\$ 1,444,660

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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, 2023, consist of the following:

|  |                            |
|--|----------------------------|
| The Building Fund transferred to the County School Facilities Non-Major Governmental Fund for the Roosevelt Modernization project.                         | \$ 353,422                 |
| The County School Facilities Non-Major Governmental Fund transferred to the Special Reserve Fund for Capital Outlay Projects for reimbursement of funding. | 515,556                    |
| The Building Fund transferred to the Deferred Maintenance Non-Major Governmental Fund for the roofing project.   | 308,425                    |
| The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for future construction projects.                                     | 3,000,000                  |
| The County School Facilities Non-Major Governmental Fund transferred to the Building Fund for the Richmond Modernization project residual.                 | 55,254                     |
| The Charter School Non-Major Governmental Fund transferred to the General Fund for the residual balance.   | <u>1,699</u>               |
| Total  | <u><u>\$ 4,234,356</u></u> |

**Note 6 - Prepaid Expenditures (Expenses)**

Prepaid expenditures (expenses) at June 30, 2023, consist of the following:

|                        | General<br>Fund         |
|------------------------|-------------------------|
| Membership dues        | \$ 9,975                |
| Technology             | 4,760                   |
| Subscriptions/licenses | <u>21,725</u>           |
| Total                  | <u><u>\$ 36,460</u></u> |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Note 7 - Accounts Payable**

Accounts payable at June 30, 2023, consist of the following:

|                       | General<br>Fund     | Non-Major<br>Governmental<br>Funds | Governmental<br>Funds<br>Total | Proprietary<br>Funds | Governmental<br>Activities<br>Total |
|-----------------------|---------------------|------------------------------------|--------------------------------|----------------------|-------------------------------------|
| Vendor payables       | \$ 368,973          | \$ 58,061                          | \$ 427,034                     | \$ 2,182             | \$ 429,216                          |
| LCFF apportionment    | 1,745,504           | -                                  | 1,745,504                      | -                    | 1,745,504                           |
| Salaries and benefits | 4,508,982           | -                                  | 4,508,982                      | 5,497                | 4,514,479                           |
| Total                 | <u>\$ 6,623,459</u> | <u>\$ 58,061</u>                   | <u>\$ 6,681,520</u>            | <u>\$ 7,679</u>      | <u>\$ 6,689,199</u>                 |

**Note 8 - Unearned Revenue**

Unearned revenue at June 30, 2023, consists of the following:

|                              | General<br>Fund     |
|------------------------------|---------------------|
| Federal financial assistance | \$ 2,929,117        |
| State categorical aid        | 1,087,420           |
| Total                        | <u>\$ 4,016,537</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<br>July 1, 2022<br>as Restated | Additions         | Deductions            | Balance<br>June 30, 2023 | Due in<br>One Year |
|------------------------------------|--|-------------------|-----------------------|--------------------------|--------------------|
| Long-Term Liabilities              |  |                   |                       |                          |                    |
| General obligation bonds           | \$ 23,165,000                          | \$ -              | \$ (865,000)          | \$ 22,300,000            | \$ 680,000         |
| Unamortized debt premiums          | 1,589,268                              | -                 | (77,862)              | 1,511,406                | -                  |
| Financed purchase agreements       | 2,473,151                              | 770,904           | (137,397)             | 3,106,658                | 137,397            |
| Subscription-based IT arrangements | 45,962                                 | 14,725            | (37,325)              | 23,362                   | 23,362             |
| Compensated absences               | 475,257                                | 3,965             | -                     | 479,222                  | -                  |
| Claims liability (Note 12)         | 74,531                                 | 3,869             | -                     | 78,400                   | -                  |
| Total                              | <u>\$ 27,823,169</u>                   | <u>\$ 793,463</u> | <u>\$ (1,117,584)</u> | <u>\$ 27,499,048</u>     | <u>\$ 840,759</u>  |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund. The premium will be amortized over the life of the related debt. The financed purchase agreement will be paid by the General Fund. The subscription-based IT arrangements are 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<br>Year<br>Issued | Final<br>Maturity<br>Date | Interest<br>Rate | Original<br>Issue | Bonds<br>Outstanding<br>July 1, 2022 | Redeemed            | Bonds<br>Outstanding<br>June 30, 2023 |
|--------------------------|---------------------------|------------------|-------------------|--------------------------------------|---------------------|---------------------------------------|
| 2010                     | 9/2024                    | 2.0-5.0%         | \$ 5,740,000      | \$ 1,090,000                         | \$ (535,000)        | \$ 555,000                            |
| 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         | 6,390,000                            | -                   | 6,390,000                             |
| 2020                     | 8/2045                    | 2.375-4.00%      | 7,600,000         | 7,600,000                            | (330,000)           | 7,270,000                             |
| Total                    |                           |                  |                   | <u>\$ 23,165,000</u>                 | <u>\$ (865,000)</u> | <u>\$ 22,300,000</u>                  |

**Debt Service Requirements to Maturity**2010 General Obligation Bonds

On December 9, 2010, the District issued general obligation refunding bonds in the amount of \$5,740,000 for the purpose of refunding the outstanding 1998 General Obligation Bonds of the District originally issued to fund improvements to real property for school purposes. The bond interest rates range from 2.0% 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, 2023, amounted to \$15,010.

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, 2023, amounted to \$361,732.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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 August 1, 2019.

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, 2023, amounted to \$542,765.

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, 2021.

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, 2023, amounted to \$591,899.

The bonds have debt service payments as follows:

| <u>Fiscal Year</u> | <u>Principal</u>     | <u>Interest to<br/>Maturity</u> | <u>Total</u>         |
|--------------------|----------------------|---------------------------------|----------------------|
| 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               | 290,000              | 819,999                         | 1,109,999            |
| 2029-2033          | 2,250,000            | 3,849,547                       | 6,099,547            |
| 2034-2038          | 3,870,000            | 3,277,966                       | 7,147,966            |
| 2039-2043          | 5,950,000            | 2,417,011                       | 8,367,011            |
| 2044-2048          | 7,255,000            | 1,178,062                       | 8,433,062            |
| 2049-2050          | 1,400,000            | 36,755                          | 1,436,755            |
| Total              | <u>\$ 22,300,000</u> | <u>\$ 14,968,990</u>            | <u>\$ 37,268,990</u> |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Financed Purchase Agreements**Loan 006-20-ECG

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. The District has received all reimbursement requests up to the threshold amount and is no longer submitting for reimbursements.

Principal payments on the purchase agreement are payable semiannually on December 22 and June 22 of each year commencing December 22, 2022. The project has been completed as of June 30, 2023. The remaining principal payment requirements for the purchase agreement as of June 30, 2023, are as follows:

| <u>Fiscal Year</u> | <u>Principal</u>    |
|--------------------|---------------------|
| 2024               | \$ 137,397          |
| 2025               | 137,397             |
| 2026               | 137,397             |
| 2027               | 137,397             |
| 2028               | 137,397             |
| 2029-2033          | 686,986             |
| 2034-2038          | 686,986             |
| 2039-2040          | 274,797             |
|                    | <u>          </u>   |
| Total              | <u>\$ 2,335,754</u> |

Loan 003-22-ECG

During the year, the District entered into a financed purchase agreement with the California Energy Commission for an energy efficiency project not to exceed \$2,202,584. As of June 30, 2023, the District has submitted invoices for reimbursement of \$770,904.

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, 2023, the project was in progress and the estimated date of completion is October 31, 2024.

**Subscriptions-Based Information Technology Arrangements (SBITAs)**

The District entered into SBITAs for the general operations of the District. At June 30, 2023, the District recognized right-to-use subscriptions IT assets of \$106,557 and a SBITA liability of \$23,362 related to these agreements. During the fiscal year, the District recorded \$37,688 in amortization expense and \$1,154 in interest expense. The subscriptions have an interest rate of 4.00%.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2023, are as follows:

| Year Ending<br>June 30, | Principal | Interest | Total     |
|-------------------------|-----------|----------|-----------|
| 2024                    | \$ 23,362 | \$ 392   | \$ 23,754 |

**Compensated Absences**

Compensated absences (unpaid employee vacation) for the District at June 30, 2023, amounted to \$479,222.

**Note 10 - Other Postemployment Benefit (OPEB) Liability**

For the fiscal year ended June 30, 2023, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

| OPEB Plan                                 | Net OPEB<br>Liability | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources | OPEB<br>Expense |
|---|-----------------------|-----------------------------------|----------------------------------|-----------------|
| District Plan                             | \$ 14,255,470         | \$ 2,742,247                      | \$ 2,524,146                     | \$ 1,145,037    |
| Medicare Premium Payment<br>(MPP) Program | 287,486               | -                                 | -                                | (49,103)        |
| Total                                     | \$ 14,542,956         | \$ 2,742,247                      | \$ 2,524,146                     | \$ 1,095,934    |

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 |
| Total   | 499 |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**Benefits Provided**

District employees may retire with District-paid medical and dental benefits after satisfaction of age and service requirements that vary by bargaining unit or employee classification.

Classified: Age 55 and 13 years of consecutive service. Benefits for retirements prior to July 1, 2007 extend for a maximum of five years and do not include District-paid dental premiums.

Certificated: Age 55 and 13 years of service, including five years immediately before retirement.

Management/Confidential/Professional: Age 55 and 10 years of service (13 years for those hired on or after January 1, 2013).

Benefits end at the earlier of 10 years or age 65, which is age 65 in all cases due to the age 55 requirement.

Certificated retirees are subject to a maximum dollar contribution ("cap") for District-paid benefits. The cap is equal to the sum of the composite premiums for medical, prescription drug, and dental coverages for active employees, and is \$1,324.41 per month for 2022-23. Classified employees retiring on or after July 1, 2007 are eligible to receive District-paid medical, prescription drug and dental coverages, and the cap for these retirees is \$1,087.17 per month for 2022-23. Management, Confidential, and Professional Specialist retirees are subject to a cap of \$1,324.41 per month for 2022-23.

**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, 2022, the District paid \$542,659 to the plan which includes \$38,235 related to the implicit rate subsidy.

**Total OPEB Liability of the District**

The District's total OPEB liability of \$14,255,470 was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021.



## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Actuarial Assumptions**

The total OPEB liability as of June 30, 2022 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total OPEB liability to June 30, 2022. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

|                             |   |
|-----------------------------|---|
| Inflation                   | 2.75%   |
| Salary increases            | 3.00%, average  |
| Discount rate               | 3.69%   |
| Healthcare cost trend rates | 4.50% for 2022-2023, 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**

|  | <u>Total OPEB<br/>Liability</u> |
|--|---------------------------------|
| Balance, June 30, 2021                 | <u>\$ 16,359,852</u>            |
| Service cost                           | 794,580                         |
| Interest                               | 324,180                         |
| Changes of assumptions or other inputs | (2,680,483)                     |
| Benefit payments                       | <u>(542,659)</u>                |
| Net change in total OPEB liability     | <u>(2,104,382)</u>              |
| Balance, June 30, 2022                 | <u><u>\$ 14,255,470</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 1.92% to 3.69% since the previous valuation.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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<br>Liability |
|-------------------------------|-------------------------|
| 1% decrease (2.69%)           | \$ 15,711,246           |
| Current discount rate (3.69%) | 14,255,470              |
| 1% increase (4.69%)           | 12,946,056              |

**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<br>Liability |
|--|-------------------------|
| 1% decrease (3.50%)                        | \$ 12,510,325           |
| Current healthcare cost trend rate (4.50%) | 14,255,470              |
| 1% increase (5.50%)                        | 16,317,317              |

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

At June 30, 2023, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| OPEB contributions subsequent to measurement date  | \$ 541,306 <sup>1</sup>           | \$ -                             |
| Differences between expected and actual experience | 537,165                           | -                                |
| Changes of assumptions                             | 1,663,776                         | 2,524,146                        |
| Total  | <u>\$ 2,742,247</u>               | <u>\$ 2,524,146</u>              |

<sup>1</sup> Includes \$38,140 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, 2023

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<br/>June 30,</u> | <u>Deferred Outflows<br/>of Resources</u> |
|--------------------------------|---|
| 2024                           | \$ 435,644                                |
| 2025                           | 435,644                                   |
| 2026                           | 435,644                                   |
| 2027                           | 435,646                                   |
| 2028                           | 270,688                                   |
| Thereafter                     | <u>187,675</u>                            |
| Total                          | <u><u>\$ 2,200,941</u></u>                |
| <u>Year Ended<br/>June 30,</u> | <u>Deferred Inflows<br/>of Resources</u>  |
| 2024                           | \$ 395,587                                |
| 2025                           | 395,587                                   |
| 2026                           | 376,185                                   |
| 2027                           | 330,924                                   |
| 2028                           | 330,924                                   |
| Thereafter                     | <u>694,939</u>                            |
| Total                          | <u><u>\$ 2,524,146</u></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, 2021, 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

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**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, 2023, the District reported a liability of \$287,486 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022 and June 30, 2021, respectively, was 0.0873% and 0.0844%, resulting in a net increase in the proportionate share of 0.0029%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$(49,103).

**Actuarial Methods and Assumptions**

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

|   |                                       |                                       |
|---|---------------------------------------|---------------------------------------|
| Measurement Date                        | June 30, 2022                         | June 30, 2021                         |
| Valuation Date                          | June 30, 2021                         | June 30, 2020                         |
| Experience Study                        | July 1, 2015 through<br>June 30, 2018 | July 1, 2015 through<br>June 30, 2018 |
| Actuarial Cost Method                   | Entry age normal                      | Entry age normal                      |
| Investment Rate of Return               | 3.54%                                 | 2.16%                                 |
| 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

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For the valuation as of June 30, 2021, 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 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 209 or an average of 0.14% of the potentially eligible population (145,282).

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, 2022, 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, 2022, is 3.54%. 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 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

### 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<br>Liability |
|-------------------------------|-----------------------|
| 1% decrease (2.54%)           | \$ 313,415            |
| Current discount rate (3.54%) | 287,486               |
| 1% increase (4.54%)           | 265,035               |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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<br>Liability |
|--|-----------------------|
| 1% decrease (3.50% Part A and 4.40% Part B)                        | \$ 263,779            |
| Current Medicare costs trend rates (4.50% Part A and 5.40% Part B) | 287,486               |
| 1% increase (5.50% Part A and 6.40% Part B)                        | 314,359               |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Note 11 - Fund Balances**

Fund balances are composed of the following elements:

|                                 | General<br>Fund      | Special Reserve<br>Fund for Capital<br>Outlay Projects | Non-Major<br>Governmental<br>Funds | Total                |
|---------------------------------|----------------------|--|------------------------------------|----------------------|
| <b>Nonspendable</b>             |                      |  |                                    |                      |
| Revolving cash                  | \$ 5,050             | \$ -   | \$ 410                             | \$ 5,460             |
| Stores inventories              | 235,239              | -  | 48,434                             | 283,673              |
| Prepaid expenditures            | 36,460               | -  | -                                  | 36,460               |
| <b>Total nonspendable</b>       | <b>276,749</b>       | <b>-</b>   | <b>48,844</b>                      | <b>325,593</b>       |
| <b>Restricted</b>               |                      |  |                                    |                      |
| Legally restricted programs     | 27,701,461           | -  | 1,486,546                          | 29,188,007           |
| Student activities              | -                    | -  | 19,771                             | 19,771               |
| Food service                    | -                    | -  | 3,293,608                          | 3,293,608            |
| Capital projects                | -                    | -  | 1,601,029                          | 1,601,029            |
| Debt services                   | -                    | -  | 1,445,298                          | 1,445,298            |
| <b>Total restricted</b>         | <b>27,701,461</b>    | <b>-</b>   | <b>7,846,252</b>                   | <b>35,547,713</b>    |
| <b>Committed</b>                |                      |  |                                    |                      |
| Declining enrollment            | 6,583,277            | -  | -                                  | 6,583,277            |
| Deferred maintenance program    | -                    | -  | 676,516                            | 676,516              |
| Technology                      | 2,412,653            | -  | -                                  | 2,412,653            |
| Facility Construction           | 3,000,000            | -  | -                                  | 3,000,000            |
| CEC solar loan                  | 4,538,338            | -  | -                                  | 4,538,338            |
| <b>Total committed</b>          | <b>16,534,268</b>    | <b>-</b>   | <b>676,516</b>                     | <b>17,210,784</b>    |
| <b>Assigned</b>                 |                      |  |                                    |                      |
| Retiree postemployment benefits | 13,194,604           | -  | -                                  | 13,194,604           |
| Capital projects                | -                    | 3,285,082  | -                                  | 3,285,082            |
| <b>Total assigned</b>           | <b>13,194,604</b>    | <b>3,285,082</b>                                       | <b>-</b>                           | <b>16,479,686</b>    |
| <b>Unassigned</b>               | <b>5,191,211</b>     | <b>-</b>   | <b>-</b>                           | <b>5,191,211</b>     |
| <b>Total</b>                    | <b>\$ 62,898,293</b> | <b>\$ 3,285,082</b>                                    | <b>\$ 8,571,612</b>                | <b>\$ 74,754,987</b> |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**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, 2023, 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 2023, the District participated in the Kings County Self-Insured Schools (KCSIS), an insurance purchasing pool. The intent of KCSIS is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in KCSIS. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in KCSIS. 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 KCSIS. Participation in KCSIS is limited to districts that can meet KCSIS' 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, 2023

**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, 2021 to June 30, 2023 (in thousands):

|   | <u>Dental Care</u> |
|---|--------------------|
| Liability Balance, July 1, 2021                 | \$ 66,980          |
| Claims and changes in estimates                 | <u>7,551</u>       |
| Liability Balance, June 30, 2022                | 74,531             |
| Claims and changes in estimates                 | <u>3,869</u>       |
| Liability Balance, June 30, 2023                | <u>\$ 78,400</u>   |
| Assets available to pay claims at June 30, 2023 | <u>\$ 858,090</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, 2023, 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<br/>Pension Liability</u> | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> | <u>Pension Expense</u> |
|---------------------|----------------------------------|---|--|------------------------|
| CalSTRS             | \$ 40,406,750                    | \$ 11,397,625                             | \$ 5,253,313                             | \$ 3,988,902           |
| CalPERS             | <u>28,234,960</u>                | <u>10,756,822</u>                         | <u>1,251,467</u>                         | <u>3,706,850</u>       |
| Total               | <u>\$ 68,641,710</u>             | <u>\$ 22,154,447</u>                      | <u>\$ 6,504,780</u>                      | <u>\$ 7,695,752</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, 2021, 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, 2023

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

|   | STRP Defined Benefit Program      |                                |
|---|-----------------------------------|--------------------------------|
|   | On or before<br>December 31, 2012 | On or after<br>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                       | 19.10%                            | 19.10%                         |
| 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, 2023, are presented above and the District's total contributions were \$6,968,882.

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

At June 30, 2023, 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             | \$ 40,406,750        |
| State's proportionate share of the net pension liability | 20,235,543           |
| Total  | <u>\$ 60,642,293</u> |

## Hanford Elementary School District

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The net pension liability was measured as of June 30, 2022. 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, 2022 and June 30, 2021, respectively, was 0.0582% and 0.0561%, resulting in a net increase in the proportionate share of 0.0021%.

For the year ended June 30, 2023, the District recognized pension expense of \$3,988,902. In addition, the District recognized pension expense and revenue of \$1,631,983 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| Pension contributions subsequent to measurement date   | \$ 6,968,882                      | \$ -                             |
| Change in proportion and differences between contributions<br>made and District's proportionate share of contributions | 2,391,717                         | 247,681                          |
| Differences between projected and actual earnings<br>on pension plan investments                                       | -                                 | 1,975,968                        |
| Differences between expected and actual experience<br>in the measurement of the total pension liability                | 33,146                            | 3,029,664                        |
| Changes of assumptions   | 2,003,880                         | -                                |
| Total  | <u>\$ 11,397,625</u>              | <u>\$ 5,253,313</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<br>June 30, | Deferred<br>Outflows/(Inflows)<br>of Resources |
|------------------------|--|
| 2024                   | \$ (1,451,494)                                 |
| 2025                   | (1,572,449)                                    |
| 2026                   | (2,362,139)                                    |
| 2027                   | 3,410,114                                      |
| Total                  | <u>\$ (1,975,968)</u>                          |

## Hanford Elementary School District

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June 30, 2023

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

| Year Ended<br>June 30, | Deferred<br>Outflows/(Inflows)<br>of Resources |
|------------------------|--|
| 2024                   | \$ 1,677,311                                   |
| 2025                   | 43,417   |
| 2026                   | (78,598)                                       |
| 2027                   | (134,887)                                      |
| 2028                   | (336,538)                                      |
| Thereafter             | (19,307)                                       |
| Total                  | <u>\$ 1,151,398</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, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

|                           |                                    |
|---------------------------|------------------------------------|
| Valuation date            | June 30, 2021                      |
| Measurement date          | June 30, 2022                      |
| 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

## Hanford Elementary School District

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June 30, 2023

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 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, 2022, 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%)           | \$ 68,625,649         |
| Current discount rate (7.10%) | 40,406,750            |
| 1% increase (8.10%)           | 16,976,580            |

## Hanford Elementary School District

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June 30, 2023

**California Public Employees Retirement System (CalPERS)****Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 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, 2023, are summarized as follows:

|   | School Employer Pool (CalPERS)    |                                |
|---|-----------------------------------|--------------------------------|
|   | On or before<br>December 31, 2012 | On or after<br>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%                             | 8.00%                          |
| Required employer contribution rate                       | 25.37%                            | 25.37%                         |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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, 2023, are presented above and the total District contributions were \$4,259,140.

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

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$28,234,960. The net pension liability was measured as of June 30, 2022. 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, 2022 and June 30, 2021, respectively, was 0.0821% and 0.0775%, resulting in a net increase in the proportionate share of 0.0046%.

For the year ended June 30, 2023, the District recognized pension expense of \$3,706,850. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Pension contributions subsequent to measurement date  | \$ 4,259,140                      | \$ -                             |
| Change in proportion and differences between contributions made and District's proportionate share of contributions | 947,634                           | 548,946                          |
| Differences between projected and actual earnings on pension plan investments                                       | 3,333,781                         | -                                |
| Differences between expected and actual experience in the measurement of the total pension liability                | 127,605                           | 702,521                          |
| Changes of assumptions  | 2,088,662                         | -                                |
|   | <u>10,756,822</u>                 | <u>1,251,467</u>                 |
| Total   | <u>\$ 10,756,822</u>              | <u>\$ 1,251,467</u>              |

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



## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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:

| <u>Year Ended<br/>June 30,</u> | <u>Deferred<br/>Outflows/(Inflows)<br/>of Resources</u> |
|--------------------------------|---|
| 2024                           | \$ 555,969  |
| 2025                           | 493,105   |
| 2026                           | 251,885   |
| 2027                           | <u>2,032,822</u>  |
| Total                          | <u><u>\$ 3,333,781</u></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 assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

| <u>Year Ended<br/>June 30,</u> | <u>Deferred<br/>Outflows/(Inflows)<br/>of Resources</u> |
|--------------------------------|---|
| 2024                           | \$ 620,115  |
| 2025                           | 571,668   |
| 2026                           | 711,899   |
| 2027                           | <u>8,752</u>  |
| Total                          | <u><u>\$ 1,912,434</u></u>                              |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

|                           |                                    |
|---------------------------|------------------------------------|
| Valuation date            | June 30, 2021                      |
| Measurement date          | June 30, 2022                      |
| Experience study          | July 1, 1997 through June 30, 2015 |
| Actuarial cost method     | Entry age normal                   |
| Discount rate             | 6.90%                              |
| Investment rate of return | 6.90%                              |
| Consumer price inflation  | 2.30%                              |
| Wage growth               | Varies by entry age and service    |

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. 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 - cap-weighted   | 30%                      | 4.45%                                  |
| Global Equity non-cap-weighted | 12%                      | 3.84%                                  |
| Private Equity                 | 13%                      | 7.28%                                  |
| Treasury                       | 5%                       | 0.27%                                  |
| Mortgage-backed Securities     | 5%                       | 0.50%                                  |
| Investment Grade Corporates    | 10%                      | 1.56%                                  |
| High Yield                     | 5%                       | 2.27%                                  |
| Emerging Market Debt           | 5%                       | 2.48%                                  |
| Private Debt                   | 5%                       | 3.57%                                  |
| Real Assets                    | 15%                      | 3.21%                                  |
| Leverage                       | (5%)                     | (0.59%)                                |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on 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 expected rate of return on the School Employer Pool investments 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<br>Liability |
|-------------------------------|--------------------------|
| 1% decrease (5.90%)           | \$ 40,786,829            |
| Current discount rate (6.90%) | 28,234,960               |
| 1% increase (7.90%)           | 17,861,301               |

**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 \$3,396,989 (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.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**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, 2023.

**Litigation**

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

**Construction Commitments**

As of June 30, 2023, the District had the following commitments with respect to the unfinished capital projects:

| Capital Project                      | Remaining<br>Construction<br>Commitment | Expected<br>Date of<br>Completion |
|--------------------------------------|---|-----------------------------------|
| Wilson HVAC Gym/Locker Room          | \$ 1,245,855                            | August 2023                       |
| Kennedy HVAC Gym/Locker Room         | 458,581                                 | August 2023                       |
| HVAC Replacement                     | 12,471                                  | September 2023                    |
| Core Switch Replacement              | 15,261                                  | September 2023                    |
| Washington Solar                     | 810,000                                 | December 2024                     |
| Lincoln Campus Roofing               | 399,908                                 | December 2023                     |
| Wilson HVAC Project                  | 656,171                                 | December 2023                     |
| Wilson Admin Building                | 3,017,629                               | December 2025                     |
| JFK Campus HVACs                     | 157,364                                 | October 2024                      |
| Hamilton Solar                       | 624,186                                 | December 2024                     |
| Monroe Campus Roofing                | 99,908                                  | December 2023                     |
| Central Kitchen Refrigerator/Freezer | 79,151                                  | October 2023                      |
| Total                                | <u>\$ 7,576,485</u>                     |                                   |

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

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**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, 2023, the District made payment of \$458,100 to NorCal ReLiEF for property and liability insurance.

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

During the year ended June 30, 2023, the District made payment of \$7,500,334 to SISC III for health insurance.

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

During the year ended June 30, 2023, the District made payment of \$1,089,439 to KCSIS for workers' compensation insurance.

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

During the year ended June 30, 2023, the District made payment of \$599,354 to KSTA for student transportation services.

## Hanford Elementary School District

Notes to Financial Statements

June 30, 2023

**Note 16 - Adoption of New Accounting Standard**

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset – an intangible asset – and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. Beginning net position and fund balance were restated to retroactively adopt the provisions of GASB Statement No. 96 as follows:

|   |                             |
|---|-----------------------------|
| Governmental Activities   |                             |
| Net Position - Beginning, as previously reported on June 30, 2022 | \$ 13,673,639               |
| Right-to-use subscription IT assets, net of amortization          | 91,832                      |
| Subscription liabilities  | (45,962)                    |
| Prepaid asset   | (45,870)                    |
|   | <u>                    </u> |
| Net Position - Beginning as Restated on July 1, 2022              | <u><u>\$ 13,673,639</u></u> |
| General Fund  |                             |
| Fund Balance - Beginning, as previously reported on June 30, 2022 | \$ 38,388,628               |
| Prepaid asset   | (45,870)                    |
|   | <u>                    </u> |
| Fund Balance - Beginning as Restated on July 1, 2022              | <u><u>\$ 38,342,758</u></u> |



Required Supplementary Information  
June 30, 2023

## Hanford Elementary School District

Hanford Elementary School District  
Budgetary Comparison Schedule – General Fund  
Year Ended June 30, 2023

|  | Budgeted Amounts |               | Actual        | Variances -<br>Positive<br>(Negative) |
|--|------------------|---------------|---------------|---------------------------------------|
|  | Original         | Final         |               | Final<br>to Actual                    |
| Revenues   |                  |               |               |                                       |
| Local Control Funding Formula                        | \$ 71,515,502    | \$ 73,858,478 | \$ 73,858,478 | \$ -                                  |
| Federal sources                                      | 12,350,693       | 9,199,120     | 9,199,120     | -                                     |
| Other State sources                                  | 16,837,204       | 28,852,394    | 28,852,394    | -                                     |
| Other local sources                                  | 3,085,883        | 3,684,843     | 3,684,843     | -                                     |
| Total revenues <sup>1</sup>                          | 103,789,282      | 115,594,835   | 115,594,835   | -                                     |
| Expenditures   |                  |               |               |                                       |
| Current  |                  |               |               |                                       |
| Certificated salaries                                | 36,944,696       | 35,989,289    | 35,989,289    | -                                     |
| Classified salaries                                  | 15,091,730       | 14,424,013    | 14,424,013    | -                                     |
| Employee benefits                                    | 25,523,419       | 24,216,969    | 24,216,969    | -                                     |
| Books and supplies                                   | 4,588,260        | 2,919,171     | 2,919,171     | -                                     |
| Services and operating expenditures                  | 6,707,015        | 6,722,587     | 6,722,587     | -                                     |
| Other outgo  | 1,895,376        | 1,299,986     | 1,299,986     | -                                     |
| Capital outlay                                       | 4,011,802        | 3,078,737     | 3,078,737     | -                                     |
| Debt service   |                  |               |               |                                       |
| Debt service - principal                             | 137,397          | 174,722       | 174,722       | -                                     |
| Debt service - interest and other                    | -                | 1,154         | 1,154         | -                                     |
| Total expenditures <sup>1</sup>                      | 94,899,695       | 88,826,628    | 88,826,628    | -                                     |
| Excess (Deficiency) of Revenues<br>Over Expenditures | 8,889,587        | 26,768,207    | 26,768,207    | -                                     |
| Other Financing Sources (Uses)                       |                  |               |               |                                       |
| Transfers in   | -                | 1,699         | 1,699         | -                                     |
| Sources from financed purchases                      | -                | 770,904       | 770,904       | -                                     |
| Sources from subscription-based IT<br>arrangements   | -                | 14,725        | 14,725        | -                                     |
| Transfers out  | (4,285,000)      | (3,000,000)   | (3,000,000)   | -                                     |
| Net financing sources (uses)                         | (4,285,000)      | (2,212,672)   | (2,212,672)   | -                                     |
| Net Change in Fund Balances                          | 4,604,587        | 24,555,535    | 24,555,535    | -                                     |
| Fund Balance - Beginning, as Restated                | 38,342,758       | 38,342,758    | 38,342,758    | -                                     |
| Fund Balance - Ending                                | \$ 42,947,345    | \$ 62,898,293 | \$ 62,898,293 | \$ -                                  |

<sup>1</sup> 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, 2023

|   | 2023                 | 2022                 | 2021                 |
|---|----------------------|----------------------|----------------------|
| Total OPEB Liability                                    |                      |                      |                      |
| Service cost  | \$ 794,580           | \$ 870,370           | \$ 711,522           |
| Interest  | 324,180              | 359,742              | 408,564              |
| Difference between expected and actual experience       | -                    | 632,998              | -                    |
| Changes of assumptions                                  | (2,680,483)          | 948,996              | 878,429              |
| Benefit payments  | (542,659)            | (527,282)            | (526,211)            |
| Net change in total OPEB liability                      | (2,104,382)          | 2,284,824            | 1,472,304            |
| Total OPEB Liability - Beginning                        | 16,359,852           | 14,075,028           | 12,602,724           |
| Total OPEB Liability - Ending                           | <u>\$ 14,255,470</u> | <u>\$ 16,359,852</u> | <u>\$ 14,075,028</u> |
| Covered Payroll   | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     |
| Total OPEB Liability as a Percentage of Covered Payroll | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     |
| Measurement Date  | June 30, 2022        | June 30, 2021        | June 30, 2020        |

<sup>1</sup> 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 Changes in the District's Total OPEB Liability and Related Ratios  
Year Ended June 30, 2023

|   | 2020                 | 2019                 | 2018                 |
|---|----------------------|----------------------|----------------------|
| Total OPEB Liability                                    |                      |                      |                      |
| Service cost  | \$ 600,382           | \$ 634,895           | \$ 616,403           |
| Interest  | 406,651              | 334,563              | 321,583              |
| Difference between expected and actual experience       | 120,927              | -                    | -                    |
| Changes of assumptions                                  | 1,109,739            | (497,902)            | -                    |
| Benefit payments  | (531,418)            | (524,045)            | (522,503)            |
| Net change in total OPEB liability                      | 1,706,281            | (52,489)             | 415,483              |
| Total OPEB Liability - Beginning                        | 10,896,443           | 10,948,932           | 10,533,449           |
| Total OPEB Liability - Ending                           | <u>\$ 12,602,724</u> | <u>\$ 10,896,443</u> | <u>\$ 10,948,932</u> |
| Covered Payroll   | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     |
| Total OPEB Liability as a Percentage of Covered Payroll | N/A <sup>1</sup>     | N/A <sup>1</sup>     | N/A <sup>1</sup>     |
| Measurement Date  | June 30, 2019        | June 30, 2018        | June 30, 2017        |

<sup>1</sup> 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, 2023

| Year ended June 30,  | 2023             | 2022             | 2021             | 2020             | 2019             | 2018             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Proportion of the net OPEB liability   | 0.0873%          | 0.0844%          | 0.0966%          | 0.0945%          | 0.0927%          | 0.0914%          |
| Proportionate share of the net OPEB liability  | \$ 287,486       | \$ 336,589       | \$ 409,297       | \$ 352,053       | \$ 354,948       | \$ 384,710       |
| Covered payroll  | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> |
| Proportionate share of the net OPEB liability<br>as a percentage of it's covered payroll | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> | N/A <sup>1</sup> |
| Plan fiduciary net position as a percentage<br>of the total OPEB liability               | (0.94%)          | (0.80%)          | (0.71%)          | (0.81%)          | (0.40%)          | 0.01%            |
| Measurement Date   | June 30, 2022    | June 30, 2021    | June 30, 2020    | June 30, 2019    | June 30, 2018    | June 30, 2017    |

<sup>1</sup> 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, 2023

|  | 2023                 | 2022                 | 2021                 | 2020                 | 2019                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>CalSTRS</b>   |                      |                      |                      |                      |                      |
| Proportion of the net pension liability  | 0.0582%              | 0.0561%              | 0.0554%              | 0.0534%              | 0.0517%              |
| Proportionate share of the net pension liability   | \$ 40,406,750        | \$ 25,547,989        | \$ 53,714,913        | \$ 48,265,346        | \$ 47,482,880        |
| State's proportionate share of the net pension liability                                   | 20,235,543           | 12,854,757           | 27,690,044           | 26,331,969           | 27,186,169           |
| Total  | <u>\$ 60,642,293</u> | <u>\$ 38,402,746</u> | <u>\$ 81,404,957</u> | <u>\$ 74,597,315</u> | <u>\$ 74,669,049</u> |
| Covered payroll  | <u>\$ 33,536,407</u> | <u>\$ 30,179,858</u> | <u>\$ 29,909,842</u> | <u>\$ 28,765,405</u> | <u>\$ 27,570,305</u> |
| Proportionate share of the net pension liability<br>as a percentage of its covered payroll | <u>120.49%</u>       | <u>84.65%</u>        | <u>179.59%</u>       | <u>167.79%</u>       | <u>172.22%</u>       |
| Plan fiduciary net position as a percentage of the total<br>pension liability              | <u>81%</u>           | <u>87%</u>           | <u>72%</u>           | <u>73%</u>           | <u>71%</u>           |
| Measurement Date   | June 30, 2022        | June 30, 2021        | June 30, 2020        | June 30, 2019        | June 30, 2018        |
| <b>CalPERS</b>   |                      |                      |                      |                      |                      |
| Proportion of the net pension liability  | 0.0821%              | 0.0775%              | 0.0808%              | 0.0781%              | 0.0781%              |
| Proportionate share of the net pension liability   | \$ 28,234,960        | \$ 15,763,604        | \$ 16,206,327        | \$ 23,035,615        | \$ 20,819,169        |
| Covered payroll  | <u>\$ 12,587,988</u> | <u>\$ 11,127,430</u> | <u>\$ 11,636,555</u> | <u>\$ 10,948,001</u> | <u>\$ 10,303,580</u> |
| Proportionate share of the net pension liability<br>as a percentage of its covered payroll | <u>224.30%</u>       | <u>141.66%</u>       | <u>139.27%</u>       | <u>210.41%</u>       | <u>202.06%</u>       |
| Plan fiduciary net position as a percentage of the total<br>pension liability              | <u>70%</u>           | <u>81%</u>           | <u>70%</u>           | <u>70%</u>           | <u>71%</u>           |
| Measurement Date   | June 30, 2022        | 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, 2023

|  | 2018                 | 2017                 | 2016                 | 2015                 |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>CalSTRS</b>   |                      |                      |                      |                      |
| 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<br>as a percentage of its covered payroll | <u>175.04%</u>       | <u>161.08%</u>       | <u>147.11%</u>       | <u>129.77%</u>       |
| Plan fiduciary net position as a percentage of the total<br>pension liability              | <u>69%</u>           | <u>70%</u>           | <u>74%</u>           | <u>77%</u>           |
| Measurement Date   | June 30, 2017        | June 30, 2016        | June 30, 2015        | June 30, 2014        |
| <b>CalPERS</b>   |                      |                      |                      |                      |
| 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  | <u>\$ 10,066,302</u> | <u>\$ 9,581,751</u>  | <u>\$ 8,524,832</u>  | <u>\$ 7,842,555</u>  |
| Proportionate share of the net pension liability<br>as a percentage of its covered payroll | <u>187.24%</u>       | <u>164.48%</u>       | <u>133.33%</u>       | <u>107.05%</u>       |
| Plan fiduciary net position as a percentage of the total<br>pension liability              | <u>72%</u>           | <u>74%</u>           | <u>79%</u>           | <u>83%</u>           |
| 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, 2023

|   | <u>2023</u>          | <u>2022</u>          | <u>2021</u>          | <u>2020</u>          | <u>2019</u>          |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>CalSTRS</b>  |                      |                      |                      |                      |                      |
| Contractually required contribution                                       | \$ 6,968,882         | \$ 5,674,360         | \$ 4,874,047         | \$ 5,114,583         | \$ 4,683,008         |
| Less contributions in relation to the contractually required contribution | <u>6,968,882</u>     | <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>          | <u>\$ -</u>          |
| Covered payroll   | <u>\$ 36,486,293</u> | <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>19.10%</u>        | <u>16.92%</u>        | <u>16.15%</u>        | <u>17.10%</u>        | <u>16.28%</u>        |
| <b>CalPERS</b>  |                      |                      |                      |                      |                      |
| Contractually required contribution                                       | \$ 4,259,140         | \$ 2,883,908         | \$ 2,303,378         | \$ 2,294,845         | \$ 1,977,428         |
| Less contributions in relation to the contractually required contribution | <u>4,259,140</u>     | <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>          | <u>\$ -</u>          |
| Covered payroll   | <u>\$ 16,788,096</u> | <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>25.370%</u>       | <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, 2023

|   | <u>2018</u>          | <u>2017</u>          | <u>2016</u>          | <u>2015</u>          |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>CalSTRS</b>  |                      |                      |                      |                      |
| 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>         |
| <b>CalPERS</b>  |                      |                      |                      |                      |
| 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 1.92% to 3.69% since the previous valuation.

### **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 2.16% to 3.54% 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 the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

#### **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, 2023

## Hanford Elementary School District

Hanford Elementary School District  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title                               | Federal Financial<br>Assistance<br>Listing Number | Pass-Through<br>Entity<br>Identifying<br>Number | Federal<br>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   | \$ 231,597                  |
| Special Education Grants to States - Private School ISPs                                       | 84.027  | 10115   | 4,146                       |
| Special Education Grants to States - Mental Health   | 84.027A   | 15197   | 63,273                      |
| Special Education Grants to States - ARP Basic Local   | 84.027  | 15638   | 44,141                      |
| Total Special Education Cluster  |   |   | <u>343,157</u>              |
| COVID-19, Elementary and Secondary School Emergency Relief II (ESSER II) Fund                  | 84.425D   | 15547   | 651,041                     |
| COVID-19, Elementary and Secondary School Emergency Relief III (ESSER III) Fund                | 84.425U   | 15559   | 1,960,789                   |
| COVID-19, Elementary and Secondary School Emergency Relief III (ESSER III) Fund, Learning Loss | 84.425U   | 10155   | 2,258,327                   |
| COVID-19, Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation          | 84.425C   | 15517   | 51,460                      |
| COVID-19, Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve                   | 84.425D   | 15618   | 142,431                     |
| COVID-19, Expanded Learning Opportunities (ELO) Grant ESSER III State Reserve, Learning Loss   | 84.425U   | 15621   | 608,830                     |
| COVID-19, American Rescue Plan - Homeless Children and Youth II (ARP HYC II)                   | 84.425W   | 15566   | 19,026                      |
| Subtotal (84.425)  |   |   | <u>5,691,904</u>            |
| Title I Grants to Local Educational Agencies   | 84.010  | 14329   | 2,298,606                   |
| Title I Grants to Local Educational Agencies, ESSA School Improvement                          | 84.010  | 15438   | 159,872                     |
| Subtotal (84.010)  |   |   | <u>2,458,478</u>            |
| Supporting Effective Instruction State Grants - Teacher Quality                                | 84.367  | 14341   | 394,028                     |
| Title IV, Student Support and Academic Enrichment  | 84.424  | 15396   | 174,056                     |
| English Language Acquisition State Grants - LEP  | 84.365  | 14346   | 137,497                     |
| Total U.S. Department of Education   |   |   | <u>9,199,120</u>            |
| U.S. Department of Agriculture   |   |   |                             |
| Passed Through California Department of Education  |   |   |                             |
| Child Nutrition Cluster  |   |   |                             |
| National School Lunch Program  | 10.555  | 13391   | 2,601,965                   |
| National School Lunch Program - Meal Supplements   | 10.555  | 13391   | 122,040                     |
| Commodities - Food Distribution  | 10.555  | 13391   | 236,256                     |
| Supply Chain Assistance (SCA) Funds  | 10.555  | 15655   | 146,412                     |
| Subtotal (10.555)  |   |   | <u>3,106,673</u>            |
| National School Lunch Program - Needy Breakfast  | 10.553  | 13526   | 665,610                     |
| National School Lunch Program - Summer Food Program  | 10.559  | 13004   | 38,516                      |
| Total Child Nutrition Cluster  |   |   | <u>3,810,799</u>            |
| Total U.S. Department of Agriculture   |   |   | <u>3,810,799</u>            |
| Total Federal Financial Assistance   |   |   | <u><u>\$ 13,009,919</u></u> |

## 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 |
|-----------------------|----------------|--------------|
| Timothy Revious       | President      | 2024         |
| Greg Strickland       | Vice President | 2024         |
| Lupe Hernandez        | Clerk          | 2026         |
| Robert "Bobby" Garcia | Trustee        | 2026         |
| Jeff Garner           | Trustee        | 2026         |

## 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, 2023

|  | Second Period<br>Report | Annual<br>Report |
|--|-------------------------|------------------|
| Regular ADA  |                         |                  |
| Transitional kindergarten through third                          | 2,331.62                | 2,335.68         |
| Fourth through sixth   | 1,709.30                | 1,713.40         |
| Seventh and eighth   | 1,101.90                | 1,100.03         |
| Total regular ADA  | 5,142.82                | 5,149.11         |
| Extended Year Special Education                                  |                         |                  |
| Transitional kindergarten through third                          | -                       | 1.78             |
| Fourth through sixth   | -                       | 0.34             |
| Seventh and eighth   | -                       | 0.29             |
| Total extended year special education                            | -                       | 2.41             |
| Special Education, Nonpublic, Nonsectarian Schools               |                         |                  |
| Seventh and eighth   | 0.94                    | 0.98             |
| Extended Year Special Education, Nonpublic, Nonsectarian Schools |                         |                  |
| Seventh and eighth   | 0.15                    | 0.31             |
| Community Day School   |                         |                  |
| Transitional kindergarten through third                          | 2.97                    | 3.02             |
| Fourth through sixth   | 2.26                    | 2.18             |
| Seventh and eighth   | 9.39                    | 10.83            |
| Total community day school                                       | 14.62                   | 16.03            |
| Total ADA  | 5,158.53                | 5,168.84         |

## Hanford Elementary School District

Schedule of Instructional Time

Year Ended June 30, 2023

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| Grade Level  | 1986-1987<br>Minutes<br>Requirement | 2022-2023<br>Actual<br>Minutes | Number of<br>Actual Days | Status   |
|--------------|-------------------------------------|--------------------------------|--------------------------|----------|
| Kindergarten | 36,000                              | 52,446                         | 180                      | Complied |
| Grades 1 - 3 | 50,400                              |                                |                          |          |
| Grade 1      |                                     | 52,026                         | 180                      | Complied |
| Grade 2      |                                     | 52,026                         | 180                      | Complied |
| Grade 3      |                                     | 52,026                         | 180                      | Complied |
| Grades 4 - 8 | 54,000                              |                                |                          |          |
| Grade 4      |                                     | 55,206                         | 180                      | Complied |
| Grade 5      |                                     | 55,206                         | 180                      | Complied |
| Grade 6      |                                     | 55,206                         | 180                      | Complied |
| Grade 7      |                                     | 57,448                         | 180                      | Complied |
| Grade 8      |                                     | 57,448                         | 180                      | Complied |

Hanford Elementary School District  
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
 Year Ended June 30, 2023

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Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

|  | <u>General*</u><br><u>Fund</u> |
|--|--------------------------------|
| Fund Balance   |                                |
| Balance, June 30, 2023, Unaudited Actuals            | \$ 49,376,770                  |
| Decrease in  |                                |
| Prepaid expenditures                                 | <u>(30,580)</u>                |
| Balance, June 30, 2023, Audited Financial Statements | <u>\$ 49,346,190</u>           |

\* Does not reflect the impact of GASB 54 consolidation of Pupil Transportation Fund and Special Reserve Fund for Postemployment Benefits into the General Fund.

Hanford Elementary School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2023

|   | (Budget)<br>2024 <sup>1</sup> | 2023           | 2022 <sup>1</sup> | 2021 <sup>1</sup> |
|---|-------------------------------|----------------|-------------------|-------------------|
| General Fund <sup>3</sup>   |                               |                |                   |                   |
| Revenues  | \$ 103,189,192                | \$ 115,426,326 | \$ 93,355,718     | \$ 84,329,182     |
| Other sources   | 1,431,680                     | 772,603        | 2,954,863         | 618,288           |
| Total Revenues<br>and Other Sources                               | 104,620,872                   | 116,198,929    | 96,310,581        | 84,947,470        |
| Expenditures  | 105,373,253                   | 88,781,903     | 86,429,013        | 76,215,993        |
| Other uses and transfers out                                      | 273,524                       | 4,701,524      | 4,388,340         | 1,710,735         |
| Total Expenditures<br>and Other Uses                              | 105,646,777                   | 93,483,427     | 90,817,353        | 77,926,728        |
| Increase/(Decrease)<br>in Fund Balance                            | (1,025,905)                   | 22,715,502     | 5,493,228         | 7,020,742         |
| Prior Period Adjustment   | -                             | -              | (45,870)          | -                 |
| Ending Fund Balance   | \$ 48,320,285                 | \$ 49,346,190  | \$ 26,630,688     | \$ 21,183,330     |
| Available Reserves <sup>2,3</sup>                                 | \$ 10,504,037                 | \$ 5,191,211   | \$ 6,598,856      | \$ 16,411,929     |
| Available Reserves as a<br>Percentage of Total Outgo <sup>3</sup> | 9.94%                         | 5.55%          | 7.27%             | 21.06%            |
| Long-Term Liabilities <sup>4</sup>                                | Not Available                 | \$ 110,683,714 | \$ 85,831,203     | \$ 120,031,840    |
| Average Daily Attendance at P-2                                   | 5,158                         | 5,159          | 4,966             | 5,741             |

The General Fund balance has increased by \$28,162,860 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$1,025,905 (2.08%). 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 but anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$9,348,126 over the past two years due to decreases in the District's net pension liability.

Average daily attendance has decreased by 582 over the past two years. An additional decrease of one ADA is anticipated during fiscal year 2023-2024.

<sup>1</sup> Financial information for 2024, 2022, and 2021 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

<sup>3</sup> 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.

<sup>4</sup> Long-term liabilities balance was restated as of June 30, 2022, due to the implementation of GASB Statement 96.



Hanford Elementary School District  
Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2023

|  | Student<br>Activities<br>Fund | Charter Schools<br>Fund | Cafeteria<br>Fund   | Deferred<br>Maintenance<br>Fund | Capital<br>Facilities<br>Fund | County School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | Total<br>Non-Major<br>Governmental<br>Funds |
|--|-------------------------------|-------------------------|---------------------|---------------------------------|-------------------------------|-------------------------------------|--|---|
| <b>Assets</b>                                  |                               |                         |                     |                                 |                               |                                     |  |   |
| Deposits and investments                       | \$ 19,771                     | \$ 62                   | \$ 2,540,250        | \$ 676,516                      | \$ 1,403,573                  | \$ 46,363                           | \$ 1,445,298                               | \$ 6,131,833                                |
| Receivables                                    | -                             | -                       | 807,290             | -                               | 197,456                       | -                                   | -  | 1,004,746                                   |
| Due from other funds                           | -                             | -                       | 4,539               | -                               | -                             | 1,440,121                           | -  | 1,444,660                                   |
| Stores inventories                             | -                             | -                       | 48,434              | -                               | -                             | -                                   | -  | 48,434                                      |
| <b>Total assets</b>                            | <b>\$ 19,771</b>              | <b>\$ 62</b>            | <b>\$ 3,400,513</b> | <b>\$ 676,516</b>               | <b>\$ 1,601,029</b>           | <b>\$ 1,486,484</b>                 | <b>\$ 1,445,298</b>                        | <b>\$ 8,629,673</b>                         |
| <b>Liabilities and Fund Balances</b>           |                               |                         |                     |                                 |                               |                                     |  |   |
| <b>Liabilities</b>                             |                               |                         |                     |                                 |                               |                                     |  |   |
| Accounts payable                               | \$ -                          | \$ -                    | \$ 58,061           | \$ -                            | \$ -                          | \$ -                                | \$ -                                       | \$ 58,061                                   |
| <b>Fund Balances</b>                           |                               |                         |                     |                                 |                               |                                     |  |   |
| Nonspendable                                   | -                             | -                       | 48,844              | -                               | -                             | -                                   | -  | 48,844                                      |
| Restricted                                     | 19,771                        | 62                      | 3,293,608           | -                               | 1,601,029                     | 1,486,484                           | 1,445,298                                  | 7,846,252                                   |
| Committed                                      | -                             | -                       | -                   | 676,516                         | -                             | -                                   | -  | 676,516                                     |
| <b>Total fund balances</b>                     | <b>19,771</b>                 | <b>62</b>               | <b>3,342,452</b>    | <b>676,516</b>                  | <b>1,601,029</b>              | <b>1,486,484</b>                    | <b>1,445,298</b>                           | <b>8,571,612</b>                            |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$ 19,771</b>              | <b>\$ 62</b>            | <b>\$ 3,400,513</b> | <b>\$ 676,516</b>               | <b>\$ 1,601,029</b>           | <b>\$ 1,486,484</b>                 | <b>\$ 1,445,298</b>                        | <b>\$ 8,629,673</b>                         |

Hanford Elementary School District

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

Year Ended June 30, 2023

|  | Student<br>Activities<br>Fund | Charter Schools<br>Fund | Cafeteria<br>Fund | Deferred<br>Maintenance<br>Fund | Capital<br>Facilities<br>Fund | County School<br>Facilities<br>Fund | Bond<br>Interest and<br>Redemption<br>Fund | Total<br>Non-Major<br>Governmental<br>Funds |
|--|-------------------------------|-------------------------|-------------------|---------------------------------|-------------------------------|-------------------------------------|--|---|
| Revenues   |                               |                         |                   |                                 |                               |                                     |  |   |
| Local control funding formula                        | \$ -                          | \$ -                    | \$ -              | \$ 300,000                      | \$ -                          | \$ -                                | \$ -                                       | \$ 300,000                                  |
| Federal sources                                      | -                             | -                       | 3,854,416         | -                               | -                             | -                                   | -  | 3,854,416                                   |
| Other State sources                                  | -                             | 1,697                   | 997,592           | -                               | -                             | 1,955,678                           | 14,358                                     | 2,969,325                                   |
| Other local sources                                  | 30,969                        | 62                      | 54,559            | (4,908)                         | 814,515                       | 56,611                              | 1,586,371                                  | 2,538,179                                   |
| Total revenues                                       | 30,969                        | 1,759                   | 4,906,567         | 295,092                         | 814,515                       | 2,012,289                           | 1,600,729                                  | 9,661,920                                   |
| Expenditures   |                               |                         |                   |                                 |                               |                                     |  |   |
| Current  |                               |                         |                   |                                 |                               |                                     |  |   |
| Pupil services                                       |                               |                         |                   |                                 |                               |                                     |  |   |
| Food services  | -                             | -                       | 3,824,671         | -                               | -                             | -                                   | -  | 3,824,671                                   |
| Administration                                       |                               |                         |                   |                                 |                               |                                     |  |   |
| All other administration                             | -                             | -                       | 102,000           | -                               | 3,363                         | -                                   | -  | 105,363                                     |
| Plant services                                       | -                             | -                       | 1,635             | 266,200                         | 97,581                        | 1,459                               | -  | 366,875                                     |
| Ancillary services                                   | 44,191                        | -                       | -                 | -                               | -                             | -                                   | -  | 44,191                                      |
| Facility acquisition and construction                | -                             | -                       | -                 | 183                             | -                             | 1,219,751                           | -  | 1,219,934                                   |
| Debt service   |                               |                         |                   |                                 |                               |                                     |  |   |
| Principal  | -                             | -                       | -                 | -                               | -                             | -                                   | 865,000                                    | 865,000                                     |
| Interest and other                                   | -                             | -                       | -                 | -                               | -                             | -                                   | 907,360                                    | 907,360                                     |
| Total expenditures                                   | 44,191                        | -                       | 3,928,306         | 266,383                         | 100,944                       | 1,221,210                           | 1,772,360                                  | 7,333,394                                   |
| Excess (Deficiency) of Revenues<br>Over Expenditures | (13,222)                      | 1,759                   | 978,261           | 28,709                          | 713,571                       | 791,079                             | (171,631)                                  | 2,328,526                                   |
| Other Financing Sources(Uses)                        |                               |                         |                   |                                 |                               |                                     |  |   |
| Transfers in   | -                             | -                       | -                 | 308,425                         | -                             | 353,422                             | -  | 661,847                                     |
| Transfers out  | -                             | (1,699)                 | -                 | -                               | -                             | (570,810)                           | -  | (572,509)                                   |
| Net Financing Sources (Uses)                         | -                             | (1,699)                 | -                 | 308,425                         | -                             | (217,388)                           | -  | 89,338                                      |
| Net Change in Fund Balances                          | (13,222)                      | 60                      | 978,261           | 337,134                         | 713,571                       | 573,691                             | (171,631)                                  | 2,417,864                                   |
| Fund Balance - Beginning                             | 32,993                        | 2                       | 2,364,191         | 339,382                         | 887,458                       | 912,793                             | 1,616,929                                  | 6,153,748                                   |
| Fund Balance - Ending                                | \$ 19,771                     | \$ 62                   | \$ 3,342,452      | \$ 676,516                      | \$ 1,601,029                  | \$ 1,486,484                        | \$ 1,445,298                               | \$ 8,571,612                                |

**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, 2023. 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). Because the schedule presents only a selected portion of the operations of the Hanford Elementary School District, it is not intended to and does not present the net position, changes in net position or fund balances of Hanford Elementary School District.

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, 2023, the District had spent food commodities totaling \$236,256.

SEFA Reconciliation

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The total federal expenditures reported on the schedule differs from the total federal revenue recognized within the financial statements due to the unspent portion of the Supply Chain Assistance (SCA) Funds.

| Description   | Federal Financial<br>Assistance<br>Listing Number | Amount               |
|---|---|----------------------|
| Total Federal Revenues reported on the financial statements |   | \$ 13,053,536        |
| Supply Chain Assistance (SCA) Funds                         | 10.555  | (43,617)             |
| Total federal financial assistance                          |   | <u>\$ 13,009,919</u> |

**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, 2023

## 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 14, 2023.

***Adoption of New Accounting Standard***

As discussed in Notes 1 and 16 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the governmental activities beginning net position and to the General Funds beginning fund balance as of July 1, 2022. Our opinions are not modified with respect to this matter.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Fresno, California  
December 14, 2023

**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 (the District) 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 the District's major federal programs for the year ended June 30, 2023. The 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, the 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, 2023.

***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 the 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 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 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 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 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 the 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 the 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 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the 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 14, 2023

## Independent Auditor's Report on State Compliance

To the Governing Board  
Hanford Elementary School District  
Hanford, California

### Report on Compliance

#### Qualified and Unmodified Opinions on State Compliance

We have audited Hanford Elementary School District's (the District) compliance with the requirements specified in the *2022-2023 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, 2023.

#### *Qualified Opinion on Instructional Materials*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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, 2023.

#### *Unmodified Opinion on Each of the Other Programs*

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, 2023, except as described in the accompanying Schedule of Findings and Questioned Costs.

#### *Basis for Qualified and Unmodified Opinions*

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 *2022-2023 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.

*Matter Giving Rise to Qualified Opinion on Instructional Materials*

As described in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding Instructional Materials, Finding 2023-001.

Compliance with such requirements is necessary, in our opinion, for the District to comply with the 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 *2022-2023 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 *2022-2023 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 *2022-2023 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:

| 2022-2023 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  | Yes                  |
| Continuation Education   | No (see below)       |
| Instructional Time   | Yes                  |
| Instructional Materials  | Yes                  |
| Ratios of Administrative Employees to Teachers                     | Yes                  |
| Classroom Teacher Salaries   | Yes                  |
| Early Retirement Incentive   | No (see below)       |
| Gann Limit Calculation   | Yes                  |
| School Accountability Report Card                                  | Yes                  |
| Juvenile Court Schools   | No (see below)       |
| Middle or Early College High Schools                               | No (see below)       |
| K-3 Grade Span Adjustment  | Yes                  |
| Transportation Maintenance of Effort                               | Yes                  |
| Apprenticeship: Related and Supplemental Instruction               | No (see below)       |
| Comprehensive School Safety Plan                                   | Yes                  |
| District of Choice   | No (see below)       |
| Home to School Transportation Reimbursement                        | Yes                  |
| Independent Study Certification for ADA Loss Mitigation            | Yes                  |
| 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  | No (see below)       |
| Educator Effectiveness   | Yes                  |
| Expanded Learning Opportunities Grant (ELO-G)                      | No (see below)       |
| Career Technical Education Incentive Grant                         | No (see below)       |
| Transitional Kindergarten  | Yes                  |

| 2022-2023 K-12 Audit Guide Procedures                       | Procedures Performed |
|---|----------------------|
| 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 Continuation Education procedures because the program is not offered by the District.

The District did not have any employees retire under the CalSTRS Early Retirement Incentive program; therefore, testing was not required.

We did not perform Juvenile Court Schools procedures because the program is not offered by the District.

We did not perform Middle or Early College High Schools procedures because the program is not offered by the District.

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

The District did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

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.

The District was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Expanded Learning Opportunities Grant (ELO-G) procedures because the program did not have any expenditures.

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 identified during the audit.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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 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 by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *2022-2023 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 14, 2023





Schedule of Findings and Questioned Costs  
June 30, 2023

## Hanford Elementary School District

## Hanford Elementary School District

Summary of Auditor's Results  
Year Ended June 30, 2023

**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**

| Name of Federal Program or Cluster   | Federal Financial Assistance Listing Number |
|--|---|
| 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, Elementary and Secondary School Emergency Relief III (ESSER III) Fund, Learning Loss | 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 ESSER III State Reserve, Learning Loss   | 84.425U                                     |
| COVID-19, American Rescue Plan - Homeless Children and Youth II (ARP HYC II)                   | 84.425W                                     |
| Child Nutrition Cluster  | 10.553, 10.555, 10.559                      |
| 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, 2023

**State Compliance**

Internal control over state compliance programs

Material weaknesses identified

No

Significant deficiencies identified not

considered to be material weaknesses

Yes

Type of auditor's report issued on compliance  
for programs

Unmodified

Unmodified for all programs except for the following program  
which was qualifiedName of Program

Instructional Materials

## Hanford Elementary School District

Financial Statement Findings

Year Ended June 30, 2023

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None reported.

Hanford Elementary School District  
Federal Awards Findings and Questioned Costs  
Year Ended June 30, 2023

---

None reported.

Hanford Elementary School District  
State Compliance Findings and Questioned Costs  
Year Ended June 30, 2023

---

The following finding represents a significant deficiency that is required to be reported by the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The finding has been coded as follows:

|                 |                         |
|-----------------|-------------------------|
| Five Digit Code | AB 3627 Finding Type    |
| 70000           | Instructional Materials |

**2023-001      70000 – Instructional Materials**

**Criteria or Specific Requirements**

According to the requirements of *Education Code* Section 60119, the school district governing board or county board of education, prior to making a determination through a resolution as to the sufficiency of textbooks or other instructional materials, is required to hold a public hearing or hearings on or before the end of the eighth week from the first day pupils attended school for that year, or, in a school district or county office of education having schools that operate on a multi-track, year-round calendar, on or before the end of the eighth week from the first day pupils attended school for that year on any track that began in August or September.

**Condition**

During our audit of the Hanford Elementary School District's Instructional Materials Funding Realignment Program, we found that the District did not pass a Resolution on or before the eighth week of school from the first day pupils attended school for that year.

**Questioned Costs**

There is no questioned cost associated with this exception.

**Context**

The condition was identified through inquiry with District personnel and review of available District records related to Instructional Materials.

**Effect**

The District was not in compliance with *Education Code* Section 60119 by not holding a public hearing and making a determination through a resolution as to the sufficiency of textbooks or other instructional materials on or before the end of the eighth week from the first day pupils attended school.

**Cause**

A resolution was not passed regarding the sufficiency of textbooks within the first eight weeks of school. The District submitted a resolution at a public board hearing on April 26, 2023.

**Repeat Finding (Yes or No)**

No.

**Recommendation**

The District should implement procedures to ensure that future public hearings are held on or before the eighth week of school from the first day pupils attended for the year and to pass a Resolution on the matter.

**Corrective Action Plan and Views of Responsible Officials**

The timing for the public hearing for the sufficiency of instructional materials has been added to the District's master calendar of board items.

Hanford Elementary School District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2023

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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: 01/13/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/2024

**ITEM:**

Consider acceptance of the audit corrective action plan.

**PURPOSE:**

The Kings County Office of Education requires school districts to submit an acceptable plan for correction relating to any audit findings by March 15, 2024. The audit corrective action plan has been attached for your review.

**FISCAL IMPACT:**

None.

**RECOMMENDATIONS:**

Accept the audit corrective action plan.

AUDIT FINDING CORRECTIVE ACTION  
Due March 15, 2024

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**DISTRICT: Hanford Elementary School District**

**FINDING: 70000 – Instructional Materials**

State audit finding and describe specific corrective action used in resolving it:  
Attach all pertinent documentation.

**Criteria or Specific Requirements:**

According to the requirements of *Education Code* Section 60119, the school district governing board or county board of education, prior to making a determination through a resolution as to the sufficiency of textbooks or other instructional materials, is required to hold a public hearing or hearings on or before the end of the eighth week from the first day pupils attended school for that year, or, in a school district or county office of education having schools that operate on a multi-track, year-round calendar, on or before the end of the eighth week from the first day pupils attended school for that year on any track that began in August or September.

**Condition:**

During ther audit of the Hanford Elementary School District’s Instructional Materials Funding Realignment Program, we found that the District did not pass a Resolution on or before the eighth week of school from the first day pupils attended school for that year.

**Corrective Action Plan and Views of Responsible Officials:**

The timing for the public hearing for the sufficiency of instructional materials has been added to the District’s master calendar.

## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/13/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/2024

**ITEM:**

Consider adoption of Resolution No. 13-24: Kings County Investment Policy.

**PURPOSE:**

The Hanford Elementary School District is required to annually adopt the Director of Finance's investment policy. This resolution approves the investment parameters set forth by the investment policy and delegates the District's investment authority to the Kings County Director of Finance. The policy has been reviewed and approved by the County Treasury Oversight Committee and the Board of Supervisors.

**FISCAL IMPACT:**

None.

**RECOMMENDATIONS:**

Adopt Resolution No. 13-24: Kings County Investment Policy.

BEFORE THE BOARD OF TRUSTEES OF THE  
HANFORD ELEMENTARY SCHOOL DISTRICT  
COUNTY OF KINGS, STATE OF CALIFORNIA

\*\*\*\*\*

IN THE MATTER OF APPROVING  
THE KINGS COUNTY DIRECTOR OF  
FINANCE'S STATEMENT OF INVESTMENT  
POLICY AND DELEGATING  
INVESTMENT AUTHORITY TO THE  
KINGS COUNTY DIRECTOR OF FINANCE  
UNDER CALIFORNIA GOVERNMENT CODE  
SECTIONS 53607, 53646 AND 53684 /

RESOLUTION NO. 13-24

WHEREAS, under Government Code section 53646, the Kings County Director of Finance ("Treasurer") may render an annual statement of investment policy to the Kings County Board of Supervisors and to the governing board of any local agency which has funds on deposit in the Kings County Treasury; and

WHEREAS, on December 5, 2023 the Kings County Board of Supervisors approved the Director of Finance's Statement of Investment Policy dated January 1, 2024 ("Investment Policy"); and

WHEREAS, the Investment Policy has been submitted to the District Board of Trustees ("District Board") for approval under Government Code section 53646; and

WHEREAS, under Government Code section 53646, the Treasurer may render a quarterly report ("Quarterly Report") to each local agency which has funds on deposit in the County Treasury and for which the Treasurer has made investments; and

WHEREAS, the Hanford Elementary School District ("District") has funds on deposit with the Kings County Director of Finance ("Treasurer"); and

WHEREAS, when keeping, holding, depositing and investing District funds on the District's behalf, the Treasurer acts as the "ex-officio" treasurer of the District; and

WHEREAS, the District Board has authority under Government Code sections 53607 and 53684 to delegate authority to the Treasurer to deposit and invest District funds under the provisions of Government Code sections 53601 and 53635; and

WHEREAS, the District Board now wishes to approve the Director of Finance's Statement of Investment Policy and to delegate investment authority to the Kings County Director of Finance ("Treasurer") for the ensuing twelve-month period.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Pursuant to Government Code section 53646, the District Board hereby approves the Investment Policy.
2. Pursuant to Government Code section 53646, the District Board acknowledges and approves the procedures utilized by the Treasurer in rendering and submitting each Quarterly Report, under the provisions of which the Treasurer shall render each such report. Under the provisions of Government Code section 53607, the Treasurer shall prepare a monthly report and maintain it on file in his/her office for review and inspection by the District Board, staff and designated agents.
3. Pursuant to Government Code sections 53607 and 53684, and subject to the requirements of Government Code sections 53601 and 53635, the District Board hereby delegates to the Kings County Director of Finance ("Treasurer") the discretionary authority to deposit, invest or reinvest the funds of the District in the County Treasury commencing on the date of approval of this resolution and continuing for the ensuing twelve months. Without limiting his discretion in any way, the Treasurer is hereby expressly authorized to invest such District funds in the Treasurer's Pooled Investment Portfolio.
4. The District Board hereby delegates to the Treasurer the discretionary authority to determine which District funds on deposit in the Kings County Treasury are monies which are sinking funds or money not required for immediate use within the meaning of Government Code section 53601 and which monies are excess funds within the meaning of Government Code section 53684.
5. The Treasurer shall assume full responsibility for such deposit and investment transactions until such time as the District Board revokes this delegation of authority or until the date which is twelve months from the date of approval of this resolution, unless renewed on or before that date by the District Board.

The foregoing resolution was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a regular meeting held on the 24<sup>th</sup> day of January, 2024, by the following vote:

AYES: Trustees  
 NOES: Trustees  
 ABSENT: Trustees

\_\_\_\_\_  
 President of the Board of Trustees  
 Hanford Elementary School District

WITNESS my hand and seal of said Board of Trustees this 24th day of January, 2024.

\_\_\_\_\_  
 Clerk of said Board of Trustees



# COUNTY OF KINGS DEPARTMENT OF FINANCE

ERIK UREÑA, CPA • DIRECTOR OF FINANCE  
1400 W. LACEY BLVD • HANFORD, CA 93230

322

ACCOUNTING DIVISION  
(559) 852-2455 • FAX: (559) 587-9935

TAX COLLECTOR • TREASURER DIVISION  
TAX: (559) 852-2479 • TREASURER (559) 852-2477  
FAX: (559) 582-1236

DATE: December 13, 2023  
TO: Kings County School Districts  
FROM: Tammy Phelps, Assistant Director of Finance -Treasury  
SUBJECT: 2024 Director of Finance's Investment Policy

I am sending a copy of the 2024 Investment Policy. The Policy was reviewed and approved by the County Treasury Oversight Committee on November 6, 2023, and the Board of Supervisors on December 5, 2023. Also included is a sample district resolution approving the Statement of Investment Policy and delegating investment authority to the Kings County Director of Finance. Annually, your District Board must act on the resolution. For your convenience, the Office of Education is distributing these documents electronically via email. Please return approved resolutions to the Office of Education.

The 2023 Local Agency Investment Guidelines incorporates the following California statutory changes: Government Code Sections 53601 and 53646.

Chapter 427, Statutes of 2022 (SB 1489), the Local Government Omnibus Act, amended Government Code sections related to the investment of surplus funds by county treasurers. This bill amended Government Code Section 53601 to clarify that a public agency investment's term or remaining maturity is to be measured from the settlement date to final maturity. In addition, this code section was amended to prohibit the purchase of a security with a forward settlement date exceeding 45 days from the time of investment. A provision of this bill also amended 53646(b)(1) to increase the timeline that the treasurer or chief fiscal officer has for presenting a quarterly report to the chief executive officer, the internal auditor, and the legislative body of the local agency by 15 days, from 30- to 45 days following the end of the quarter.

The changes to the 2024 Director of Finance's Statement of Investment Policy are as follows:

1. Section VII, B. RESTRICTIONS ON AUTHORIZED INVESTMENTS – add “No funds shall be invested in securities with a forward settlement date exceeding 45 days from the time of investment.”
2. Section VIII, B. MAXIMUM MATURITIES – change “No investment shall be made in any security... which at the time of ~~investment~~ settlement has a term remaining to maturity in excess of five years...”

3. Section IX, A. METHODS – change "The report will be provided within 30 45 days following the end of the quarter covered by the report..."
4. SCHEDULE 1 – STATEMENT OF AUTHORIZED FIRMS, B. – delete "CalTRUST"
5. Schedule 2 -INVESTMENT PARAMETERS – Corporate Notes – change "Max \$15 50mm any one name"
6. Schedule 2 – INVESTMENT PARAMETERS – add "California Asset Management Program – CAMP, 15% Max., Max. Transactions allowed by CAMP Administration, overnight liquidity, N/A"

If you have any questions, please feel free to call me at 852-2462.

**COUNTY OF KINGS**

**DIRECTOR OF FINANCE'S**

**STATEMENT OF**

**INVESTMENT POLICY**

**JANUARY 1, 2024**

  
\_\_\_\_\_  
Erik Ureña, CPA  
Director of Finance

Approved by CTOC    November 6, 2023  
Approved by BOS    December 5, 2023



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## **I. AUTHORITY**

Kings County Ordinance No.557, adopted on January 14, 1997, as an urgency ordinance, delegated to the County Director of Finance the authority to continue to invest or reinvest the funds of the County and the funds of other depositors in the County treasury, pursuant to Section 53600 et seq., inclusive of Section 53684, of the California Government Code. The County Director of Finance, as agent of the county, trustee, and fiduciary, assumes full responsibility for the investment program. The Board of Supervisors shall annually review the Director of Finance's performance and may annually renew this delegation of authority for a one-year period pursuant to Government Code 53607. The Board of Supervisors may also revoke the investment authority by County ordinance.

## **II. POLICY STATEMENT**

Annually, the County Director of Finance shall prepare an Investment Policy, pursuant to G.C. 27133 and G.C. 53646, that will be reviewed by the County Treasury Oversight Committee and rendered for approval to the Board of Supervisors and local agencies.

The purpose of this Statement of Investment Policy (Policy) is to establish cash management and investment guidelines for the County Director of Finance, who is responsible for the stewardship of the Kings County Investment Pool. Each transaction and the entire portfolio must comply with California Government Code Section 53601 et seq., Section 53635 et seq., and this policy. All portfolio activities will be judged by the Standard of Prudence and ranking of investment objectives. Those activities which violate its spirit and intent will be deemed to be contrary to the policy.

## **III. POOLED INVESTMENT FUND OVERSIGHT COMMITTEE**

In accordance with California Government Code Section 27130 et seq., the Board of Supervisors, in consultation with the County Director of Finance, has created a County Treasury Oversight Committee (Resolution No. 95-081, December 5, 1995) to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities of the committee include: (a) to review and monitor the County Director of Finance's Statement of Investment Policy, (b) to cause an annual audit to be conducted to determine the County Treasury's compliance, and (c) to establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the County Treasury pool. The meeting of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign for any member of a legislative body of any local agency that has deposited funds into the county treasury, in the previous three years or during the period that the employee is a member of the committee. While serving on the Oversight Committee, a member may not directly or indirectly raise money for any member of a legislative body of any local agency that has deposited funds into the county treasury. Finally, a member may not secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, or a financial

services firm, with whom the Director of Finance is doing business during the period that the person is a member of the committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the County treasury and investment operations.

#### IV. INVESTMENT OBJECTIVES

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

**A. SAFETY OF PRINCIPAL** - The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they are from securities default or erosion of market value. The objective will be to mitigate credit risk and interest rate risk.

**1. Credit Risk** is the risk of loss due to the failure of the security issuer or backer. Credit risk is mitigated by: (a) limiting investments to the safest types of securities; (b) pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Treasury will do business; and (c) diversifying the investment portfolio so that potential losses on individual securities will be minimized.

**2. Interest Rate Risk** is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk is mitigated by: (a) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and (b) by investing operating funds primarily in shorter-term securities.

**B. LIQUIDITY** - As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the County Director of Finance to meet all operating requirements which may be reasonably anticipated in any depositor's fund. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). No more than 35% of the portfolio may be invested in securities maturing in three to five years and during peak tax collection no more than 30%. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity).

**C. PUBLIC TRUST** - In managing the Pooled Investment Fund, the County Director of Finance and the authorized investment staff should avoid any transactions that might impair public confidence in Kings County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

**D. MAXIMUM RATE OF RETURN** - As the fourth objective, the Pooled investment Fund is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities can be sold prior to maturity for the following reasons: (1) a declining credit security to minimize loss of principal; (2) a security swap to improve the quality, yield, or target duration in the portfolio; (3) the liquidity needs of the portfolio require that the security be sold; (4) a call notification of a make-whole bond which, given unfavorable market conditions, could deteriorate the price of the bond on the redemption date, or (5) to realize a profit. If there is a realized loss of principal, the loss will first be allocated against the interest earned in the current quarter on the sold security. If the security's current interest is not sufficient to cover the loss, then the Director of Finance may allocate the loss against a profit realized from selling a security in the same quarter, and/or the total current and future portfolio interest earnings. In the event of an imminent loss of principal for which the security's interest would not be sufficient to cover the loss, the Director of Finance may withhold from the total current and future portfolio interest earnings to reserve against a future maximum anticipated actual loss.

## **V. STANDARD OF CARE**

**A. PRUDENCE** - The County Director of Finance, as a trustee and therefore a fiduciary, is subject to the Prudent Investor Standard-which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the county treasurer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, specifically including, but not limited to, the general economic conditions and the anticipated needs of the county and other depositors, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the county and the other depositors." The standard of prudence to be used by investment staff shall be the "prudent person" standard, which provides, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, liquidity needs, as well as the probable income to be derived." This standard shall be applied in the context of managing an overall portfolio.

When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds the County Director of Finance shall act with the care, skill, prudence, and diligence to meet the aims of the investment objectives listed in order in Section IV., Investment Objectives. Investment staff acting in accordance with written procedures and this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.



**B. ETHICS AND CONFLICT OF INTEREST** - Treasury staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The investment staff shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. The investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the treasury.

Pursuant to Government Code Section 27133(d), the County Director of Finance, individual Treasury employees, or any member of the County Treasury Oversight Committee may not accept honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the County Treasury conducts business in an amount exceeding \$50.00.

**C. DELEGATION OF AUTHORITY** - Authority to manage the investment program is granted to the County Director of Finance by the Kings County Board of Supervisors. The moneys invested will be actively managed by the Director of Finance and his/her staff, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate staff. (See also Safekeeping and Custody, Internal Controls VI B. below). The authority to execute investment transactions for the portfolio shall be limited to the Assistant Director of Finance - Treasury, the Treasury Manager, and in the absence of the Treasury Manager, the Accounting Specialist-Treasury Operations.

## **VI. SAFEKEEPING AND CUSTODY**

**A. DEPOSITORY INSTITUTIONS** – As far as possible, all money belonging to, or in the custody of the County Director of Finance shall be deposited for safekeeping in state or national banks selected by the Director of Finance, or may be invested as set forth in Section VII. To be eligible to receive funds, the bank shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities pursuant to Section 2906 of Title 12 of the United States Code.

**B. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS** - Schedule 1- Statement of Authorized Firms, on page 15, is a list of County Director of Finance approved financial institutions and broker/dealers authorized to provide investment services to the Treasury. Authorized firms can be added or deleted only with the Director of Finance's approval. Any changes will result in modification to Schedule 1, but will not be considered a revision to this policy. Changes to authorized firms shall be reported to the County Treasury Oversight Committee and Board of Supervisors within two (2) weeks. The authorized parties include "primary" dealers or divisions of a primary dealer, selected on the basis of creditworthiness, capital adequacy, availability of investment inventory, and experience in trading in authorized investments. Firms utilized for money market mutual funds must either attain the highest ranking or the highest letter and numerical rating provided by not less than two of the three largest

nationally recognized statistical-rating organizations (NRSRO) OR have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience (i) investing in the securities and obligations as authorized in G.C. 53601, or (ii) managing money market mutual funds; and have assets under management in excess of five hundred million dollars (\$500,000,000). All financial institutions and broker/dealers who desire to become qualified firms for County Treasury investment transactions must supply the audited financial statements, proof of National Association of Securities Dealers (NASD) certification, proof of State registration, completed broker/dealer questionnaire, and certification of having read the Kings County Investment Policy. An annual review of the financial condition of qualified firms will be conducted by the Assistant Director of Finance - Treasury.

The Treasury shall not do any investment business with any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution, in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to any member of the Board of Supervisors or any candidate for those offices. Firms must provide corporate policy statements regarding compliance with political contributions limitations of Rule G-37.

**C. INTERNAL CONTROLS** - The County Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the investment portfolio are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Daily, or when next available, the County Director of Finance or designee will

(1) Review and initial all Investment Purchase Orders to verify compliance with the overall Policy, Investment Parameters, and Authorized Institutions.

(2) Review and initial the "Daily Balance Sheet" to ensure continuous compliance of portfolio investments (percentage distribution) to the Policy and Investment Parameters.

Weekly, the County Director of Finance or designee will verify that the Portfolio Percentage Report by investment type is balanced to the Daily Balance Sheet.

Monthly, all funds maintained by the County Director of Finance, including cash in treasury, deposits in transit, Kings County Department of Finance's checking account balance, and investment holdings will be audited by the County Department of Finance – Accounting Division.

Quarterly, the County Director of Finance or designee will report compliance of the investment portfolio to the Director of Finance's Statement of Investment Policy. (See Section IX. Reporting Methods on page 12)

Annually, the County Treasury Oversight Committee shall hire an external auditor to conduct an independent review to assure compliance of the Director of Finance's investment activities with the Statement of Investment Policy.

**D. SAFEKEEPING** - All securities purchased either outright or on repurchase agreements shall be held in safekeeping by a third-party bank trust department acting as agent for the County under terms of a custody agreement executed by the bank and the Director of Finance. The only exceptions authorized are purchases from Local Agency Investment Fund (LAIF), collateralized time deposits, collateralized bank money market accounts, and investments in money market mutual funds.

**E. VOLUNTARY DEPOSITORS** - If a local agency determines the agency has excess funds which are not required for immediate use and with the consent of the County Director of Finance, the legislative or governing body may, by resolution or minute order, authorize the deposit of excess funds into the County Treasury for the purpose of investment pursuant to Government Code Section 53635. At no time will the County Treasury accept deposits of personal funds unless by Court order.

The County Director of Finance shall, on a case-by-case basis, determine the terms and conditions under which a city, public district, or any public or municipal corporations located within Kings County, and not required to deposit their funds in the County Treasury, may voluntarily deposit funds for investment purposes. The County Director of Finance shall evaluate each proposed deposit request prior to approving the deposit into the Treasury. The County Director of Finance must make a finding that the proposed deposit will not adversely affect the interests of the other depositors in the County Investment pool, prior to approving the deposit.

**F. WITHDRAWAL OF FUNDS FOR EXTERNAL INVESTMENT** -The County Treasury Oversight Committee's approved policy statement on "Treasury Restrictions on Withdrawal for External Investment" establishes the terms and conditions for Treasury depositors withdrawing funds for investment outside the County investment pool. (See Appendix A on page 17 and 18)

Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for the purpose of investing or depositing those funds outside the County Treasury pool, shall submit a resolution or minute order approved by the legislative or governing body requesting the withdrawal of the funds. Funds withdrawn shall become the responsibility of the requesting legislative body, and the Director of Finance will be held harmless from liability.

The County Director of Finance shall evaluate each proposed withdrawal for its consistency with the County Treasury Oversight Committee policy prior to approving the withdrawal. The County Director of Finance must also make a finding that the proposed withdrawal will not adversely affect the interests of the other depositors in the County Treasury pool, prior to approving the withdrawal.



## VII. SUITABLE AND AUTHORIZED INVESTMENTS

- A. INVESTMENT TYPES** - The County treasury may invest money among the following authorized investments and within the limits imposed by Government Code 53601 et seq. or 53635 et seq., or as more further restricted in Schedule 2-Investment Parameters on page 16:
- 1. United States Treasury Bills, Notes, Bonds, and Certificates of Indebtedness**, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest.
  - 2. Registered state warrants or treasury notes or bonds of the State of California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the State or by a department, board, agency, or authority of the State.
  - 3. Registered treasury notes or bonds of any of the other 49 states** including bonds payable solely out of the revenues from revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.
  - 4. Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.
  - 5. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments**, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
  - 6. Banker's Acceptances (BA)** otherwise known as Bills of Exchange or Time Drafts, both domestic and foreign, drawn on and accepted by a commercial bank.
  - 7. Commercial Paper (CP)** of "prime" quality issued by corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000).
  - 8. Negotiable Certificates of Deposit** issued by a nationally or state-chartered bank or a savings association or federal association, or by a federally- or state-licensed branch of a foreign bank.
  - 9. Certificates of Deposit Account Registry Service (CDARS)** placed with a local CDARS member. CDARS are fully insured as to principal and interest that may be accrued by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA).
  - 10. Collateralized Time Deposits** issued by a nationally or state-chartered bank or savings and loan association within the State of California with an overall rating of not less than "satisfactory"

in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities pursuant to Section 2906 of Title 12 of the United States Code.

**11. Repurchase Agreements or Reverse Repurchase Agreements, or Securites Lending Agreement** purchased in compliance with the Government Code 53601(j). Repurchase agreements must be issued by nationally or state-chartered banks or primary security dealers with whom the County Director of Finance has entered into a Master Repurchase Agreement.

**12. Medium Term Corporate Notes (MTN)**, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.

**13. Shares of Beneficial Interest** issued by diversified management companies (1) that invests in the securities and obligations as authorized by subdivision (a) to (k), inclusive, or subdivisions (m) to (o) inclusive of Government Code 53601, and that comply with the investment restrictions of Article 2 of the Government Code (commencing with Section 53630), or (2) that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. (15 U.S.C. Sec 80a-1, and following.)

**14. Local Agency Investment Fund (LAIF)** an investment pool created by Government Code 16429.1 in which the State Treasurer invests pooled political subdivision funds.

**15. Notes, Bonds, or other obligations** secured by a valid first priority security interest in eligible securities listed in Section 53651 having a market value at least equal to that required by Section 53652.

**16. Shares of beneficial interest issued by a joint powers authority** organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- (1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
- (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

**17. Supranational Debt Obligations** United States dollar-denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB) only, eligible for purchase and sale within the United States. Authorized by CGC 53601 (q) and this policy.

**B. RESTRICTIONS ON AUTHORIZED INVESTMENTS-** In accordance with G.C. 53601.6, the County Treasury shall not invest any funds in inverse floaters, range notes, or mortgage derived interest-only strips. Additionally, no funds shall be invested in any security that could result in zero interest accrual if held to maturity. No funds shall be invested in Medium Term Corporate Notes with a make-whole call provision that, at time of purchase, are priced at a premium. No funds shall be invested in securities with a forward settlement date exceeding 45 days from the time of investment. No shares of beneficial interest will be purchased where the principal dollars invested are subject to daily net asset value (NAV) adjustments of the fund's portfolio except for the CalTrust. The Treasury shall not invest in financial options and futures contracts directly, but may purchase authorized investments of callable securities with imbedded call provisions. The Treasury will not purchase an authorized investment below the credit quality restriction of Schedule 2 - Investment Parameters, but may elect to hold an instrument to maturity that has been later downgraded by the nationally recognized statistical-rating organization i.e. Moody's, Standard and Poors, or Fitch.

**C. COMPETITIVE BIDDING** - Bids for investment products shall be taken from a minimum of three authorized institutions. Awards will be made giving consideration to safety, liquidity, a balanced portfolio, and diversification. Exceptions to the above would involve repurchase agreements, securities possessing unique characteristics which would make competitive bidding impractical, or market circumstances in which competitive bidding could be adverse to the best interest of the Director of Finance's investment program.

**D. COLLATERALIZATION** - In accordance with California Government Code 53652, **53601** (j) full collateralization of public deposits is required for collateralized time deposits, collateralized bank money market accounts, and repurchase agreements. The Director of Finance may waive collateralization for that portion of any deposit that is fully insured by the FDIC per Government Code 53653.

## **VIII. INVESTMENT PARAMETERS**

**A. DIVERSIFICATION** - The investments will be diversified by security type and institution within the percent restrictions of Government Code 53601, 53601.8, 53635, 53635.2, and 53635.8 or as further defined in Schedule 2, Investment Parameters. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Maximum investment amounts in any issuer name shall be limited as provided in the Investment Parameters on page 16.

**B. MAXIMUM MATURITIES** - Maturity limitations for each instrument type shall be restricted as provided in Government Code 53601, 53601.8, 53635, and 53635.8 or as further defined in Schedule 2 - Investment Parameters on page 16. No investment shall be made in any security, other than a security underlying a repurchase agreement authorized in this policy, which at the time of settlement has a term remaining to maturity in excess of five years, unless a

legislative body has granted express authority to make that investment either specifically or as part of an investment program approved by that legislative body no less than three months prior to the investment.

## **IX. REPORTING**

**A. METHODS** - The County Director of Finance or designee shall prepare an investment report at least quarterly, including a succinct management summary that provides a clear picture of the status of the investment portfolio. This summary will be prepared in a manner which will allow the reader to ascertain whether investment activities have conformed to the investment policy.

The report will be provided within 45 days following the end of the quarter covered by the report and submitted to the County Board of Supervisors, County Administrative Officer, Finance Director, other members of the County Treasury Oversight Committee, and pool participants.

The report will include the following:

1. A Statement of Compliance with the Investment Policy.
2. A listing of individual securities and moneys held at the end of the reporting period to include:
  - (a) The type of instrument.
  - (b) The name of the issuer.
  - (c) Purchase date, maturity date, and days to maturity.
  - (d) Issuers rating. (Long term or short term, as appropriate)
  - (e) Par and dollar amount invested in each security.
  - (f) The current market value of securities as of the date of the report and the source of the valuation.
3. A statement estimating the ability of the County Treasury to meet its pool's expenditure requirement for the next six months.
4. A statement of the method of interest accounting used.
5. Portfolio Sector Allocation and Quality Allocation graphs.
6. A Statement of Interest Earnings Report for the Quarter.
7. If applicable, a description of any of the local agency's funds, investments, or programs, that are under the management of contracted parties, but excluding funds deposited into the Local Agency Investment Fund administered by the State Treasurer.

**B. QUARTERLY INTEREST CALCULATION AND APPORTIONMENT** - Gross interest for the quarter is the total interest earned on an accrual basis on the Treasury portfolio investments for that quarter. Administrative expenses pursuant to G.C. 27013 are deducted to arrive at net interest to be apportioned. Administrative expenses consist of audit expenses, direct



banking expenses, not otherwise recovered directly from Treasury depositors, safekeeping fees, plus actual quarterly Treasury operational expenses. The net earnings for the quarter are divided by the Treasury's total average daily balance creating an "interest allocation factor" or "daily interest factor" for each average dollar invested. Multiply the "interest allocation factor" by the quarterly average daily balance of each fund to determine the interest earnings for each fund. Interest is apportioned quarterly to all depositors in the Treasury pool. The "interest allocation factor" can be converted into the annualized quarterly interest rate; multiply the factor by the number of days in the year and divide that answer by the number of days in the quarter.

## **X. POLICY EXCEPTIONS & REVISIONS**

**A. EXEMPTION** - Any previously legal investments that settled prior to the effective date and that no longer meet the current guidelines of this Policy, shall be exempted from the new requirements. At maturity or liquidation, such moneys shall be reinvested only as provided by this Policy.

Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance thereof. The proceeds of sales, or funds set aside for the repayment, of any notes or other indebtedness issued shall not be invested for a term that exceeds the term of the notes.

**B. AMENDMENTS** - This policy shall be reviewed at least on an annual basis. Any changes shall be submitted by the Director of Finance to the County Treasury Oversight Committee for consideration and comments, and the Board of Supervisors for review and approval.

**KINGS COUNTY DIRECTOR OF FINANCE'S  
SCHEDULE 1 - STATEMENT OF AUTHORIZED FIRMS**

The Treasury is authorized to conduct investment security transactions with the following investment firms and broker/dealers, designated by the Federal Reserve Bank as primary government dealers or divisions of primary dealers. Security transactions with firms, other than those appearing on this list, are prohibited.

- A. Firms designated by the Federal Reserve Bank as Primary Government Dealers or a division of a Primary Dealer:

UBS Financial Services Inc., an affiliate of UBS Securities LLC  
RBC Capital Markets, LLC  
Wells Fargo Securities, LLC  
Cantor Fitzgerald & Co.

- B. Firms designated for the purchase of money market mutual funds pursuant to G.C. 53601 (l) and (p):

BlackRock  
Bank of the West

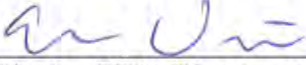
- C. Firms designated for repurchase agreements with Master Repurchase Agreements on file:

UBS Financial Services Inc., an affiliate of UBS Securities LLC

- D. State of California, Local Agency Investment Fund

- E. Purchases directly from major issuers of commercial paper, bankers acceptances, negotiable certificates of deposit, or collateralized time deposits, meeting the requirements set forth in section 53635, 53601(g), 53601(i), 53601(n), respectively, and 53635.2 of the California Government Code.

To ensure compliance with the County Director of Finance's Investment Policy, firms designated in A and C above are supplied a complete copy of the policy and must certify having read it.

  
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Erik Ureña, CPA, Director of Finance

Dated: January 1, 2024

SCHEDULE 2 – INVESTMENT PARAMETERS (Revised 12/5/23)

| AUTHORIZED INVESTMENTS   | DIVERSIFICATION                                   | PURCHASE RESTRICTIONS  | MATURITY                               | CREDIT QUALITY (NRSRO)   |
|--|---|--|--|--|
| U.S. Treasury notes, bills, bonds or other certificates of indebtedness  | 95% Max.  | None   | Max. 5 years                           | N/A  |
| Notes, participations, or obligations issued by Federal agencies or United States government-sponsored enterprises (GSE)                         | 85% Max.  | None   | Max. 5 years                           | N/A  |
| Bonds, notes, warrants or certificates of indebtedness issued by the State of California or local agencies or County of Kings or any other State | 20% or \$20mm Max.                                | None   | Max. 5 years unless prior BOS approval | L/T rating A or A2 or better   |
| Bankers Acceptances  | 40% Max.  | Max. \$5mm any one name.   | Max. 180 days                          | S/T rating A-1 or P-1<br>L/T rating (if Out-standing) AA- or Aa3 or better                                       |
| Commercial paper of corporations organized and operating within the U.S. with total assets exceeding \$500 mm                                    | 40% Max.  | Max. 10% in any one name, No Extendable CP                                       | Max. 270 days.                         | S/T rating A-1 or P-1<br>L/T rating (if Out-standing) AA- or Aa3 or better                                       |
| State of California Local Agency Investment Fund   | Max. Dollars allowed by State Treasurer           | Max. Transactions allowed by State Treasurer                                     | Overnight liquidity                    | N/A  |
| Negotiable CD's issued by National or State chartered banks or a federally- or state- licensed branch of a foreign bank                          | 25% Max. (CDs + CDARS)                            | G.C. 53638 policy restrictions   | Max. 3 years                           | L/T rating AA- or Aa3 or better  |
| Certificates of Deposit Account Registry Service (CDARS)   | 25% Max. (CDs + CDARS)                            | G.C. 53601.8 & 53635.8 conditions apply  | Max. 3 years                           | 100% FDIC/NCUA insured as to Principal and Interest  |
| Collateralized Time Deposits.  | 10% Max.  | Collateral policy restrictions G.C. 53601(n)                                     | Max. 24 months                         |  |
| Repurchase Agreements with collateral restricted to U. S. Treasury, Federal Agencies, or United States government-sponsored enterprises (GSE)    | 10% Max.  | Master Repurchase and Tri-Party Custodial Agreements to be on file. 102% haircut | Max. 1 year                            |  |
| Reverse Repurchase Agreements or Securities Lending on U.S. Treasury & Federal Agency Securities in portfolio                                    | 10% Max. with approval of the Director of Finance | G.C. 53601(j) Reverse Repurchase and Securities Lending restrictions             | Max. 92 days unless guaranteed spread  |  |
| Corporate Notes on U.S. Corp or U.S. Subsidiary of a foreign corp.   | 30% Max.  | Max. \$50mm any one name<br>Make - Whole Call Restrictions                       | Max. 5 years                           | L/T rating AA- or Aa3 or better  |
| Asset Backed Securities on U.S. Corp.  | 0% Max.   | Not authorized   | Not authorized                         | Not Authorized   |
| Money Market mutual funds that invest in eligible securities meeting Government Code requirements.   | 20% Max.  | Fund 5 years or more old NAV pricing <b>restriction</b> No front or back loads   | Overnight liquidity                    | L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc. Retain Investment Advisor per G.C. 53601(i) & (p) |
| Supranationals – Washington dollar denominated IBRD, IFC or IADB   | 10% per fund                                      | Max. 10% in any one name   | Max. 5 years                           | L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc.   |
| California Asset Management Program - CAMP   | 15% Max.  | Max. Transactions allowed by CAMP Administration                                 | Overnight liquidity                    | N/A  |

## APPENDIX A

### COUNTY TREASURY OVERSIGHT COMMITTEE

Policy Statement and Authorized Practice Approved March 4, 1996

#### Treasury Restrictions on Withdrawal for External Investment

Authorization: Pursuant to Government Code Section 27130 and Kings County Board of Supervisor's Resolution No. 95-081, dated December 5, 1995, the Kings County Treasury Oversight Committee is authorized to establish criteria on the withdrawal of funds on deposit in the County Treasury investment pool for the purpose of investing or depositing those funds outside the County Treasury pool.

Request for Withdrawal: Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for external deposit or investment, shall first submit a request by resolution or minute order approved by the legislative or governing body for withdrawal of the funds.

Assessment of Withdrawal Impact: The County Director of Finance shall evaluate all requests for withdrawal to determine if the interests of the other Treasury depositors in the County Treasury pool will be adversely affected. If the County Director of Finance determines that the combined number of requests or total dollar amount requested is sufficient to constitute a "run on the treasury", no withdrawal requests shall be processed until the County Treasury Oversight Committee has reviewed the treasury financial position and assists the Director of Finance in establishing an action plan.

Approval or Disapproval: The County Director of Finance shall approve all requests upon the finding that other Treasury depositors will not be adversely affected. If other Treasury depositors are perceived to be adversely impacted, the County Director of Finance may postpone action on any withdrawal request until the County Treasury Oversight Committee has reviewed the situation.

Approved Withdrawal Criteria: Approved withdrawals will be processed dependent on availability of funds, the type of investments required to be liquidated, market conditions, settlement periods, and dollar amounts to be withdrawn. The following are target goals for withdrawals:

- a. If adequate liquidity exists in short-term investments and requires minimal liquidation and settlement, withdrawals of amounts up to \$1,000,000.00 shall be processed immediately upon the County Director of Finance's approval.
- b. If the County Treasury liquidity position is such as to require liquidation of more difficult investment(s), the below processing times shall apply based on the withdrawal dollar amounts and market factors.
  - (1). If the withdrawal amount is less than \$1,000,000.00, and favorable market conditions exist, requests shall be processed within three workdays.



- (2). If the withdrawal amount is greater than \$1,000,000.00, or unfavorable market conditions exist, requests shall be processed within five workdays.

Disclaimer of Liability: Any and all funds withdrawn from the County Treasury investment pool for the purpose of investing or depositing such funds outside the pool shall become the responsibility of the legislative body requesting the action. The County Director of Finance or County of Kings shall in no manner be held responsible or liable for withdrawn funds or investments purchased with said funds. The request of any legislative body, by resolution or minute order, authorizing the withdrawal of funds for deposit or investment outside the County Treasury investment pool must provide a disclaimer of liability. The Director of Finance shall not honor any such withdrawal request if a disclaimer clause is not provided.

## GLOSSARY OF TERMS

**AGENCIES OR FEDERAL AGENCIES:** Federal sponsored agency securities including discount notes, or interest-bearing notes, and bonds. The agencies were created by Congress to reduce the cost of capital for certain borrowing sectors of the economy deemed to be important enough to warrant assistance, such as farmers, homeowners, and students.

**ASKED PRICE:** The lowest price at which a dealer is willing to sell a security.

**BANKERS ACCEPTANCES (BA'S):** A time draft or bill of exchange that is accepted payment by banks engaged in financing of international trade. The accepting institution guarantees payment of the bill as well as the issuer.

**BID:** Price at which someone is willing here and now to purchase a security.

**BOOK VALUE:** The value at which a security is carried on the inventory list or other financial records of an investor. The Book Value may differ significantly from the security's current value in the market.

**BROKER:** Person or firm acting as intermediary between buyer and seller.

**CALLABLE BOND:** A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

**CERTIFICATES OF DEPOSIT (CD'S):** A time deposit with a specific maturity evidenced by a certificate. They are issued in two forms, negotiable and collateralized.

**Negotiable Certificates of Deposit:** May be sold by one holder to another prior to maturity. The issuing bank agrees to pay the amount of the deposit plus interest earned to the BEARER of the certificate at maturity.

**Collateralized Time Deposits:** These certificates are collateralized and are not money market instruments since they cannot be traded in the secondary market. They are issued on a fixed maturity basis and fixed payee.

**CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SERVICES (CDARS):** Certificates of Deposit that are placed by a member bank with commercial banks, savings banks, savings and loan associations, or credit unions, such that the principal and all accrued interest during the term of the certificate are fully insured by either the FDIC OR NCUA.

**COLLATERAL:** Securities pledged by a bank to secure deposits of public funds, or an asset pledged by a borrower to a lender.

**COMMERCIAL PAPER:** An unsecured short-term promissory note issued by corporations with maturities ranging from 2 to 270 days.

**COUNTY TREASURY OVERSIGHT COMMITTEE:** A committee established by Board of Supervisors Resolution No. 95-081, dated December 5, 1995 to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities include: (1) review and monitor the County Director of Finance's investment policy, (2) cause an annual audit to be conducted to determine the county treasury's compliance, and (3) establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the county treasury pool.

**COUPON RATE:** The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transaction, buying and selling for his own account.

**DEBENTURE:** A longer-term debt instrument issued by a corporation that is unsecured by other collateral. Hence, only the good faith and credit standing of the issuer backs the security.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery vs. payment and delivery vs. receipt. Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest-bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills

**DIVERSIFICATION:** A process of investing assets among a range of security types by sector, maturity, and quality rating.

**DOLLAR WEIGHTED AVERAGE MATURITY:** The sum of the amount of each outstanding investment multiplied by the number of days to maturity, divided by the total amount of outstanding investments.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g. S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

**FEDERAL FARM CREDIT BANKS (FFCB):** is a nationwide system of lending institutions that provide credit and related services to farmers, ranchers, producers and harvesters of agricultural products, and other farm related businesses.

**FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** The institutions that regulate and lend to savings and loan association. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

**FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC) :** is a federally chartered and stockholder-owned corporation. Freddie Mac purchases mortgage loans from qualified financial institutions and resales these loans in the form of guaranteed mortgage securities.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional Federal Reserve Banks, their 24 branches, and all national and state banks that are members of the system.

**FLOATER:** A derivative that has its coupon determined by using the yield of other securities.

**FUTURES:** Futures contracts are the units of trading at a commodity exchange. They are legally binding agreements made within the confines of an exchange trading area. All futures contracts call for the purchase or sale of a physical commodity or financial instrument on dates from one month to more than two years in the future.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae)** Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institution. Security holder is protected by full faith and credit of the U.S. Government. Ginnie MAE securities are backed by the FHA, VA, or FMHM mortgages. The term "passthroughs" is often used to describe Ginnie Maes.

**GOVERNMENT-SPONSORED ENTERPRISES (GSE):** General term for several privately owned, publicly chartered agencies created to reduce borrowing costs for certain sectors of the economy such as



farmers, homeowners and students. The GSEs that issue debt instruments include: Federal Home Loan Banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit System, Federal Agricultural Mortgage Corporation, and the Student Loan Marketing Association.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable sales can be done at those quotes.

**LOCAL AGENCY INVESTMENT FUND (LAIF):** The aggregate of all funds from political subdivisions that are placed in the custody of the California State Treasurer for investment and reinvestment.

**MARKET RISK:** The risk that the value of a security will rise or decline as a result of changes in market conditions.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase - reverse repurchase agreements that establishes each party's rights in the transaction. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

**MONEY MARKET MUTUAL FUND:** Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, etc.).

**NATIONALLY RECOGNIZED STATISTICAL-RATING ORGANIZATION (NRSRO)** Independent credit rating agencies which are utilized to analyze and rate the quality of the issuers underlying debt.

**OFFER:** The price asked by a seller of securities. (When you are buying securities, you ask for an offer.)

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**OPTIONS:** The buyer of a call option has the right to buy the underlying security at fixed price. The option seller is obligated to sell the security if the buyer chooses to exercise the option.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealer, banks and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. In California the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities approved by the State, the authorized investments. The trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**REINVESTMENT RISK:** The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same rate of return currently generated by that holding.

**REPURCHASE AGREEMENT (RP or REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, this is increasing bank reserves.

**REVERSE REPURCHASE AGREEMENT:** A dealer of securities buys securities from an investor with an agreement to sell them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" or "investor" money for the period of the agreement, and the terms of the agreement are structured to compensate the dealer for this. Investors use reverse-repos to meet temporary cash shortages without liquidating the investments.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITY:** Any investment instrument authorized for purchase under Government Code 53601 or 53635.

**SECURITIES AND EXCHANGE COMMISSION (SEC):** Agency created by Congress to protect investor in securities transactions by administering securities legislation.

**SECURITIES LENDING AGREEMENT:** An agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.

**SUPRANATIONALS:** An international organization, or union, whereby member states transcend national boundaries or interests to share in the decision-making and vote on issues pertaining to the wider grouping.

**SURPLUS FUNDS:** All moneys are not required to meet the banks demands on the treasury to redeem check warrants on any given day are considered "surplus funds" for investments.

**TREASURY BILLS:** A non-interest-bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY NOTES:** A interest bearing security issued by the U.S. Treasury to finance the Federal debt with a maturity range of from zero to ten years.

**TREASURY BOND:** Long-term U.S. Treasury securities having initial maturities between ten to thirty years.

**TRI-PARTY CUSTODIAL AGREEMENT:** A third party custodian bank agrees to safekeep the repo collateral in a segregated custody account for the client. The custodian bank independently prices the collateral and ensures that the collateral is properly securitized.

**UNIFORM NET CAPITAL RULE (SEC RULE 15C3-1):** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one-reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period of the date of purchase to the date of maturity of the bond.

**YIELD-TO-CALL (YTC):** The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.

**YIELD CURVE:** A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

**YIELD-TO-MATURITY:** The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.



## HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 01/13/2024

FOR: ☒ Board Meeting  
☐ Superintendent's Cabinet

FOR: ☐ Information  
☒ Action

Date you wish to have your item considered: 01/24/2024

**ITEM:**

Consider adoption of Resolution No. 14-24, 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 No. 14-24, which allows the District to apply for funding from the Public Benefits Grant – New Alternative Fuel Vehicle Purchase Program.

**RESOLUTION# 14-24**  
**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 24<sup>th</sup> day of January, 2024 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 24<sup>th</sup> day of January, 2024.

Ayes:

Noes:

Absent:

\_\_\_\_\_  
 Greg Strickland, President