



Flournoy Union
Elementary School District

PO Box 2260; 15850 Paskenta Rd. Flournoy, CA 96029

www.flournoysschool.org 530-833-5331; 530-833-5332 fax

BOARD MEETING AGENDA

Tuesday, December 19, 2023 at 6:15 pm

MISSION STATEMENT: The Mission of Flournoy Elementary School is to provide academic excellence, responsible citizens, and a lifelong desire for learning in a safe environment.

DATE: Tuesday, December 19, 2023 at 6:15 pm
TYPE: Annual Organizational Regular Board Meeting
LOCATION: Flournoy School District, Building 1

BOARD MEETING AGENDA POSTED: 12/15/2023 Flournoy School, Flournoy Store and Paskenta Store

1. PUBLIC MEETING CALL TO ORDER BY PRESIDING OFFICER _____, at _____ p.m.

Roll call

- ☐ Cathy Bjornestad-Tobin
- ☐ Tyson Freund
- ☐ Kay May
- ☐ Mike Sanderson
- ☐ Bryson Schenk

PUBLIC COMMENT PERTAINING TO AGENDA

Comments on Closed Session Agenda Items, (below). Any person wishing to speak to any item on the Closed Session Agenda will be granted three minutes to make a presentation.

Comments from the Floor: At this time, any person wishing to speak to any item not on the Agenda will be granted three minutes to make a presentation. No action may be taken at this meeting on items addressed during these comments.

Comments on Agenda Items: At this time, any person wishing to speak to any item on the Agenda will be granted three minutes to make a presentation.

2. CLOSED SESSION *Closed Session agenda items are confidential in accordance with Californis Law*

PUBLIC SESSION

3. PLEDGE OF ALLEGIANCE

Recognize staff present:

- ☐ Rachel Davis, Superintendent
- ☐ Melinda Flournoy, Business Manager
- ☐ Heather Flournoy, Teacher
- ☐ Cody Weston, Custodian
- ☐ Mei Vance, Instructional Aide
- ☐ Thalia Souza, Instructional Aide
- ☐ Maria Herrera, Cook/Manager

4. **APPROVAL OF AGENDA**

___ / ___ / ___
Motion/Second Ayes/Noes / Abstain

5. **APPROVAL OF MINUTES FROM THE MEETINGS OF: Tuesday, November 21, 2023**

___ / ___ / ___
Motion/Second Ayes/Noes / Abstain

6. **COMMENTS**

1. From members of the Board of Education
2. From the Superintendent and Business Manager
3. From the Staff/Teachers

7. **GENERAL FUNCTION CONSENT ITEMS**

1. Bills and warrants for: **November 2023 NONE**
2. MOUs/Agreements: **NONE**

8. **DISCUSSION/ACTION ITEMS** (Attachments)

1. Consider approval to declare the regular Board Meeting of December 19, 2023, to reorganize the Flournoy Elementary School District Board of Trustees and to discuss and set the Board meeting calendar for 2023

- Election of President of the Board of Trustees
- Election of Clerk of the Board of Trustees
- Establishment of the 2024 Schedule of Regular Meetings of the Board of Trustees.

___ / ___ / ___
Motion/Second Ayes/Noes / Abstain

2. Discuss and approve the 2023-24 First Interim Report

___ / ___ / ___
Motion/Second Ayes/Noes / Abstain

3. Discuss and approve the Annual Report of Developer Fees

___ / ___ / ___
Motion/Second Ayes/Noes / Abstain

4. Information and discussion regarding the 2022/23 Auditor's Report

- ~~5. Consider approval of 2023/2024 Federal Addendum~~

Removed

___ / ___ / ___
Motion/Second Ayes/Noes / Abstain

9. **DISCUSSION ON NEXT BOARD MEETING**

1. Next meeting date: Tuesday, January 16, 2024, 6:15 PM
2. Possible items for action/discussion
 - Approval of the School Accountability Report Card (SARC)
 - Quarterly Report on Williams Uniform Complaints

10. **FURTHER COMMENTS**

1. From members of the Board of Education
2. From the Superintendent

___ - Adjournment at _____ p.m.



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5.

BOARD MEETING MINUTES

Tuesday, November 21, 2023 at 6:15 pm

MISSION STATEMENT: The Mission of Flournoy Elementary School is to provide academic excellence, responsible citizens, and a lifelong desire for learning in a safe environment.

DATE: Tuesday, November 21, 2023 at 6:15 pm

TYPE: Public Hearing Board Meeting

LOCATION: Flournoy School District, Building 1

BOARD MEETING AGENDA POSTED: 11/18/2023 Flournoy School, Flournoy Store and Paskenta Store

1. PUBLIC MEETING CALL TO ORDER BY PRESIDING OFFICER Cathy Tobin , at 6:14 p.m.

Roll call

- ☒ Cathy Bjornestad-Tobin
- ☒ Tyson Freund
- ☒ Kay May
- ☒ Mike Sanderson
- ☒ Bryson Schenk

PUBLIC COMMENT PERTAINING TO AGENDA

Comments on Closed Session Agenda Items, (below). Any person wishing to speak to any item on the Closed Session Agenda will be granted three minutes to make a presentation.

Comments from the Floor: At this time, any person wishing to speak to any item not on the Agenda will be granted three minutes to make a presentation. No action may be taken at this meeting on items addressed during these comments.

Comments on Agenda Items: At this time, any person wishing to speak to any item on the Agenda will be granted three minutes to make a presentation.

**2. CLOSED SESSION *Closed Session agenda items are confidential in accordance with California Law*
NONE**

PUBLIC SESSION

3. PLEDGE OF ALLEGIANCE

Recognize staff present:

- ☒ Rachel Davis, Superintendent
- ☒ Melinda Flournoy, Business Manager
- ☒ Heather Flournoy, Teacher
- ☐ Cody Weston, Custodian
- ☒ Mei Vance, Instructional Aide
- ☒ Thalia Souza, Instructional Aide
- ☐ Maria Herrera, Cook/Manager

4. **APPROVAL OF AGENDA** *TF* ✓ / *BS* ✓ 5 ✓ / 0 ✓ / 0 ✓
Motion/Second *Ayes/Noes* / *Abstain*
5. **APPROVAL OF MINUTES FROM THE MEETINGS OF:** **Tuesday, October 17, 2023**
BS ✓ / *MS* ✓ 5 ✓ / 0 ✓ / 0 ✓
Motion/Second *Ayes/Noes* / *Abstain*
6. **COMMENTS**
1. From members of the Board of Education NONE
 2. From the Superintendent and Business Manager
 3. From the Staff/Teachers
7. **GENERAL FUNCTION CONSENT ITEMS**
- Bills and warrants for: **October 2023**
 - MOUs/Agreements: **NONE** *TF* ✓ / *KM* ✓ 5 ✓ / 0 ✓ / 0 ✓
Motion/Second *Ayes/Noes* / *Abstain*
8. **DISCUSSION/ACTION ITEMS** (Attachments)
1. Discussion Only update on Black Top repairs and resurficing.
 2. Discussion Only Update on Sale of Elkins Elementary School
 3. Discussion Only Bullying: Policies for Bullying and Disciplinary Actions
 4. Discussion Only Employee Security BP/4158 and Visitor Outsiders/BP 1250 Policies
9. **DISCUSSION ON NEXT BOARD MEETING**
1. Next meeting date: Tuesday, December 19, 2023, 6:15 PM .
 2. Possible items for action/discussion Board members bring possible solutions to the bullying issues.
10. **FURTHER COMMENTS**
1. From members of the Board of Education
 2. From the Superintendent **Cathy Tobin** ✓ Adjournment at **7:30 p.m.**

Actions Being Taken

1. Weekly anti-bullying lessons/life lessons
2. Handouts sent home on identifying bullying for parents/students, steps to take
3. In contact with Richard DuVarney, Superintendent of Tehama County Schools. Connected me with resources at TCDE
4. JoNell Wallace
 - a. School Mental Health & Wellness Team Coordinator
 - i. Talked on phone
 - ii. Classroom observations:
 1. Tristan Marriott-School and mental health and wellness: behavioral analyst
 2. Jacque Thomas- School and mental health and wellness: Team Wellness and Behavioral Intervention Technician
 - a. Met in person with Mon. 12/18
 - b. Observed on 12/18, and planning more observations
 - c. Planning a parent informational meeting
 - i. Improving school culture
 - ii. Social media safety and awareness
 - iii. Parent forum-suggestions and voice thoughts/opinions for improvement
 - d. Working with our students
 - i. Healthy relationships
 - ii. conflict resolution
5. Aubrie Fulk
 - a. School Psychologist, Director of Student, Family, & District Support, Alternative Dispute Resolution & Prevention
6. Flournoy has a current behavior matrix
 - a. handout
7. Staff training for our social/emotional curriculum Character Strong with Kevin Kurtz in January 22nd

Bullying Prevention 101

A quick guide for middle and high school students

WHAT IS BULLYING?

Bullying definitions typically include:

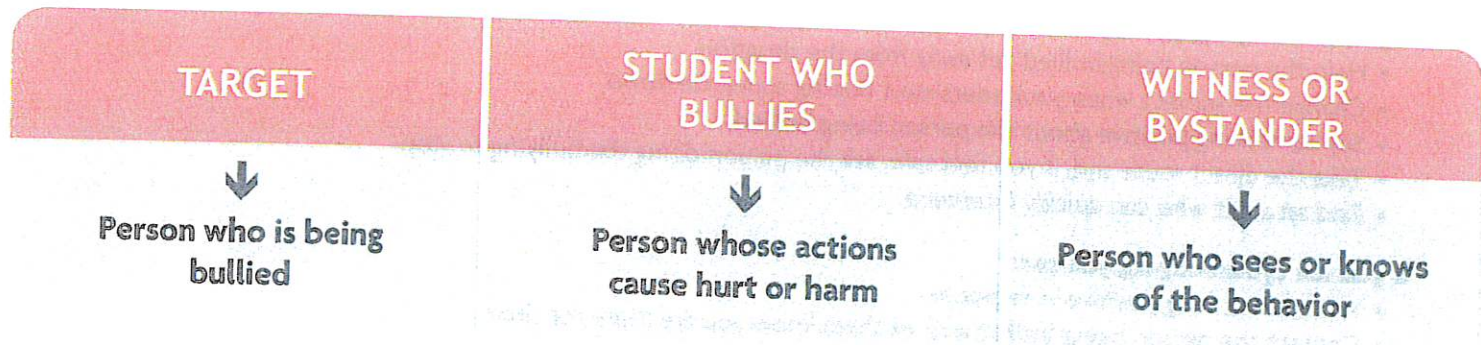
- The target is being hurt or harmed by unwanted words or behavior
- The hurtful behavior is repeated or there is a concern that it will be repeated
- The target being hurt has a hard time stopping or preventing the unwanted behavior
- The hurtful behavior is carried out by those who have more (real or perceived) power, which is used to control or harm others. Power can mean students who are older, are physically stronger, have access to embarrassing information, have more social status, or are part of a group that is singling out an individual.

Note: This is not a legal definition, but rather a way to help understand and identify bullying. For your school's definition, check the district's bullying prevention policies. For a legal definition, consult your state's law on bullying at StopBullying.gov.

A lot of teens describe bullying as:

"When someone tries to make you feel less about who you are as a person, and you aren't able to make them stop."

WHO IS INVOLVED?



Note: "Person" may mean one individual or a group of people.

CAN SOMEONE BE INVOLVED IN MORE THAN ONE ROLE?

YES! It's often the case that the person being bullied, the person doing the bullying, and the person witnessing bullying are not distinct parts! It's more common that students play multiple roles throughout the day.

YOU HAVE RIGHTS

It is important for you to know that there is legislation in every state designed to protect students in a bullying situation. These laws vary from state to state, but many express that:

- Students who are bullied should be provided with support and strategies designed to keep them safe and prevent further bullying
- Those who are bullying should be given consequences that are appropriate for the situation and circumstances
- Students who witness bullying should be trained on how to respond to bullying and the role they can play in creating a safe school community



**PACER's
National Bullying Prevention Center.**
Create a World Without Bullying | PACER.org/Bullying

WHAT YOU CAN DO IF YOU ARE BEING BULLIED OR SEE BULLYING

If you witness bullying, you have the power to stop it. How? Advocacy skills! Learning advocacy skills can help address bullying for yourself and others.

ADVOCACY



Helping others
get what they need

SELF-ADVOCACY



Communicating and taking action
to get what you need

Advocacy skills can empower you to:

- Involve others, especially adults such as parents or teachers
- Gain confidence to take action to stop the bullying and recognize that you have the right to be safe
- Identify what help you need and think of ways you can respond when bullying happens
- Make choices that lead to positive change for you and the bullying situation

If you are being bullied, it's important to tell someone, especially an adult, you trust. Know that:

- No one ever deserves to be bullied
- You have the right to ask for help to stop the behavior
- Your opinion about what to do is important
- You don't have to go through the bullying experience alone

If you see bullying, you can:

- Help the person being bullied get away from the situation
- Change the subject when your peers start tearing someone down
- Say something positive about the person being bullied
- Take the direct route and, if you feel safe, ask the person doing the bullying to stop
- Find an adult who can quickly intervene

If you see cyberbullying, you can:

- Write something positive in response
- Contact the person being bullied and let them know you are there for them
- Take a screenshot of the bullying, report it to a parent or an adult at school
- Report the bullying content to the social media platform and ask to have it removed

STUDENT ACTION PLAN

Ready to take action to address bullying?

Bullying can be prevented with students, parents, and educators working together to take action. This plan is an opportunity for you—along with your parents or teachers—to develop a strategy to change what's happening to you or someone else.

PACER's Student Action Plan includes three steps:

Step 1: Describe the bullying. Include dates, location, who is involved, and details of the behavior.

Step 2: Describe what you would like done. Think about how the situation could be stopped or prevented.

Step 3: What steps can you take to make that happen? Include who could help, and what they and you can do.

Download the **Student Action Plan** template: [PACER.org/publications/bullypdf/BP-25.pdf](https://pacer.org/publications/bullypdf/BP-25.pdf)

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952.838.9000 | 800.537.2237 | Bullying411@PACER.org

PACER.org/Bullying | PACERTeensAgainstBullying.org

Bullying Prevention 101

A quick guide for elementary school students

WHAT IS BULLYING?

Bullying is when someone:

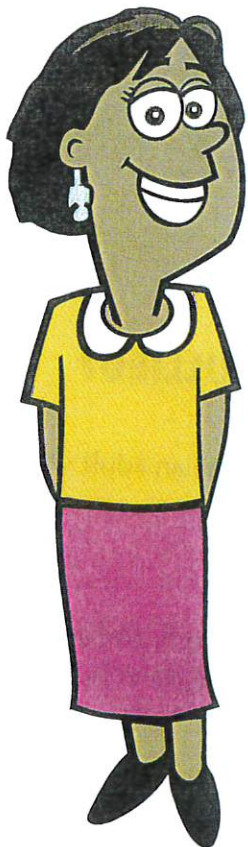
- is hurt by unwanted words or actions,
- usually more than once, and
- has a hard time stopping what is happening to them.

WHERE AND WHEN DOES BULLYING HAPPEN?

Bullying can happen anywhere, anytime. It can occur in your neighborhood, on your way to and from school, at school, and while online.

WHAT IS CYBERBULLYING?

Using **technology**, such as email, texts, social media, online gaming, or pictures to hurt or harm someone else with unwanted, aggressive, and repeated behavior.



WHO IS INVOLVED?

TARGET → Person who is being bullied

STUDENT WHO BULLIES → Person whose actions cause hurt or harm

WITNESS OR BYSTANDER → Person who sees or knows of the behavior

Note: "Person" may mean one individual or a group of people.

A person can have more than just one role!
The role that any student plays in a bullying situation can change.



PACER's National Bullying Prevention Center.

Create a World Without Bullying | PACER.org/Bullying

DID YOU KNOW...

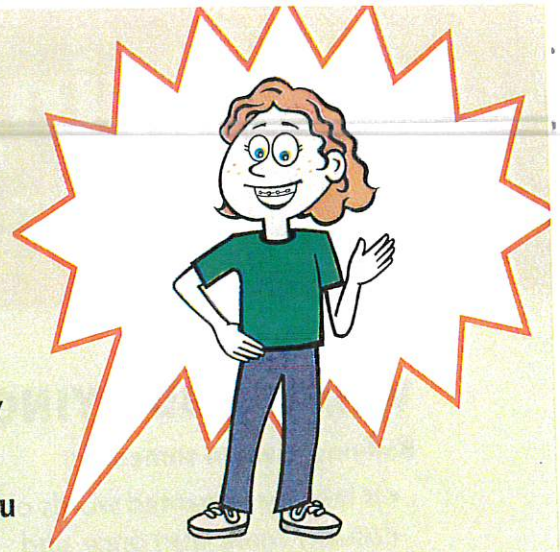
...there is not just one kind of person who bullies
It's not about how someone looks; it's about their actions.

...that a disagreement is different than bullying
A disagreement or argument is when both sides express their views. People don't always agree, and can be in "conflict" when they respectfully share their opposing views without putting down the other person.

...that someone you thought was a friend could be bullying you
If a friend is treating you in a way that hurts you and you have asked that friend to stop but they still continue, that is not friendship. That behavior could be bullying.

...there is a big difference between telling and tattling
A lot of kids say that they don't want to tell an adult about bullying because they don't want to be called a tattletale. Telling is done to protect yourself or another student from getting hurt. Tattling is done to get someone in trouble.

...your school probably has a policy against bullying
Every state in the nation has a law that prevents bullying in schools. If you don't know yours, ask an adult at your school about it.



WHAT CAN YOU DO IF YOU ARE BEING BULLIED?

If you are being bullied, the first thing you should know is that it's not your fault.

Nope. Not one bit. No one deserves to be bullied... EVER! There's a lot you can do:

- Know that you do not deserve what is happening
- Tell someone: a parent, teacher, or trusted adult
- Develop a plan, with the help of an adult, about how you can respond to the situation
- Decide—with the help of an adult—how other students might help



WHAT CAN YOU DO IF YOU SEE SOMEONE BEING BULLIED?

If you see someone being bullied:

- **Speak Up!** You should tell an adult. Telling is not tattling. It's okay to tell an adult when you see bullying or are being bullied. In fact, it's a really smart thing to do!
- **Reach Out!** Tell the kid who is being bullied that they don't deserve to be treated that way. Nobody does.
- **Be a Friend!** Let others know that you don't accept bullying at your school, and others will be more willing to speak up, too. Ask friends to join you in being a kid against bullying.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT BEHAVIOR MODIFICATION PROCEDURES

BOARD ADOPTED MAY 2006

The following guidelines will be used at the discretion of the school administrative staff regarding the following incidents. These guidelines pertain to incidents which occur at school, going to and from school, during the lunch period, and during or while going to or coming from a school sponsored activity.

EDUCATION CODE	TYPE OF INCIDENT	1 ST OFFENSE	2 ND OFFENSE	3 RD OFFENSE
48900 (a) Caused, attempted to cause, or threatened to cause physical injury to another person	Threaten Attempt to injure Caused injury Involved in a fight	*1-3 day suspension *Parent Conference/Counseling *Severe cases recommend Expulsion *Police report	*3-5 day suspension *Behavior Contract /Counseling *Severe cases recommend Expulsion *Police report	*Expulsion Recommendation *Police report
48900 (b) possessed, sold, brandished, or otherwise furnished any knife or dangerous object	Possessed a dangerous object Furnished a dangerous object Brandished a dangerous object	*3 day suspension *police report *Severe cases recommend Expulsion	* 5day suspension *police report *Severe cases recommend Expulsion	* Expulsion Recommendation *police report
48915 Possessed, sold, or otherwise furnished a firearm	Possessed a firearm Furnished a firearm	*5 day suspension pending Expulsion recommendation * Police Report	*5 day suspension pending Expulsion recommendation * Police Report	Expulsion Recommendation * Police Report
48900 (c) (d) possession or sales of a controlled, substance or under the influence	Possessed alcohol Possessed any Drug Under the influence of drugs or alcohol Sales of alcohol or drugs	* 3 day suspension * Parent Conf. /Counseling * Police Report *Expulsion recommendation for sales	*5 day Suspension *Behavior Contract /Counseling *Police Report *Expulsion recommendation for sales	*Expulsion Recommendation *Police Report *Expulsion recommendation for sales
48900 (e) Committed or attempted to commit robbery or extortion	Robbery Extortion	*1-3 day suspension *Parent Conference *Severe cases recommend Expulsion *Police report	*3-5 day suspension *Behavior Contract *Severe cases recommend Expulsion *Police report	*Expulsion Recommendation *Police report
48900 (f) or (g) Caused or attempted to cause damage to school property or stole or attempted to steal school property	Damaged school property Stole school property	*1-3 day suspension *Parent Conference *Severe cases recommend Expulsion *Police report	*3-5 day suspension *Behavior Contract *Severe cases recommend Expulsion *Police report	*Expulsion Recommendation. *Police report
48900 (h) Possessed or used tobacco products	Possessed tobacco product Used tobacco	*1-3 day suspension *Parent Conference	*3-5 day suspension *Behavior Contract / Counseling	*Expulsion Recommendation
48900 (i) Committed an obscene act or engaged in habitual profanity or vulgarity	Use of swear words or other profane or vulgar activity	*1-3 day suspension *Parent Conference / Counseling	*3-5 day suspension *Behavior Contract / Counseling *Parent at school with student for 1 day	*Expulsion Recommendation

48900 (j) Possession of drug paraphernalia	Possession of drug paraphernalia	*1-3 day suspension *Parent Conference / Counseling *Severe cases recommend Expulsion *Police report	*3-5 day suspension *Behavior Contract / Counseling *Severe cases recommend Expulsion *Police report	*Expulsion Recommendation. *Police report
48900 (k) Disruption of school activities or willfully defied the valid authority of school staff	Disruptive behavior in class / campus Disruptive behavior toward staff member	*1-3 day suspension *Parent Conference / Counseling	*3-5 day suspension *Behavior Contract / Counseling *Parent to attend school with student for 1 day	*Expulsion Recommendation
48900 (l) Knowingly possessed stolen property	Possessed stolen property	*1-3 day suspension *Parent Conference *Severe cases recommend Expulsion *Police report	*3-5 day suspension *Behavior Contract *Severe cases recommend Expulsion *Police report	*Expulsion Recommendation. *Police report
48900 (m) Possessed an imitation firearm that has similar physical features to a real firearm	Possessed a look-a-like Brandished a look-a-like	*5 day suspension pending Expulsion recommendation * Police Report	*5 day suspension pending Expulsion recommendation * Police Report *Parent to attend school with student for 1 day	*Expulsion Recommendation. *Police report
48900.2 Committed an act of sexual harassment that is sever and pervasive	Engaged in sexual harassment	*1-3 day suspension *Parent Conference / Counseling	*3-5 day suspension *Behavior Contract / Counseling *Parent to attend school with student for 1 day	*Expulsion Recommendation. *Police report
48900.3 Caused or attempted to cause or participate in an act of hate violence	Threatened an act Attempted an act Engaged in an act	*1-3 day suspension *Parent Conference / Counseling *Severe cases recommend Expulsion	*3-5 day suspension *Behavior Contract /Counseling *Parent to attend school with student for 1 day *Severe cases recommend Expulsion	Expulsion Recommendation. *Police report
48900.4 Engaged in harassment, threats, or intimidation directed against a student or group of students	Engaged in harassment or intimidation	*1-3 day suspension *Parent Conference / Counseling *Severe cases recommend Expulsion	*3-5 day suspension *Behavior Contract / Counseling *Parent to attend school with student for 1 day *Severe cases recom. Expulsion	Expulsion Recommendation. *Police report

Habitual Truant	Truant or unexcused absence of 3 days	*After school detention *SARB letter 3 days missed	*Behavior Contract *Parent Conference *Parent to attend school with student for 1 day *SARB letter -5 days	* SARB Notification * Parent reported for habitual truancy / contributing to delinquency of minor *8 days missed
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- **PARENT CONFERENCE:** A required Parent meeting with the instructor and/or the School Administrator.
- **DETENTION (C.C.R. TITLE 5, SEC. 353) / COMMUNITY SERVICE (48900.6):** A student may be required to attend detention during school hours or afterschool or may be required to perform community service during school hours or afterschool.
- **BEHAVIOR CONTRACT:** A Contract entered into between the School, the Student, and the Student's Parent. The Contract outlines the expected behaviors of the student to ensure a positive learning experience and to be allowed to continue enrollment at the school. Required Counseling as part of the contract.
- **PARENT ATTENDANCE AT SCHOOL (48900.1d EC):** Upon written notice of the school, a Parent shall attend class on the day in which the student is scheduled to return from suspension.
- **SUSPENSION (48900 EC):** A suspension is removal from school for up to 5 days at a time. The suspension is appropriate for violations of Education Code 4899. Suspensions are formal, legal documentations and may be imposed for up to 20 days in one school year. Parent notification is required for all suspensions. A Parent Conference may be required by the school prior to the student being readmitted to class. Counseling may also be required.
- **EXPULSION:** Expulsion is the removal of a student from the school district for up to one year for serious or continued violations of Education Code.

COMPARISON - Unrestricted Revenues

		<i>Budget</i>		<i>First Interim</i>	<i>Difference</i>
LCFF Sources	\$	672,323.00	\$	849,099.00	\$ 176,776.00
Federal Revenue	\$	-	\$	-	\$ -
Other State Revenue	\$	9,323.00	\$	9,633.00	\$ 310.00
Other Local Revenue	\$	21,460.00	\$	28,361.00	\$ 6,901.00
Total Revenues	\$	703,106.00	\$	887,093.00	\$ 183,987.00

COMPARISON - Unrestricted Expenditures

Certificated Salaries	\$	183,126.00	\$	252,867.00	\$ 69,741.00
Classified Salaries	\$	124,707.00	\$	139,550.00	\$ 14,843.00
Employee Benefits	\$	120,461.00	\$	167,257.00	\$ 46,796.00
Books & Supplies	\$	17,193.00	\$	19,354.00	\$ 2,161.00
Services	\$	117,246.00	\$	203,305.00	\$ 86,059.00
Capital Outlay	\$	-	\$	-	\$ -
Other Outgo/Transfers of Indirect Costs	\$	100.00	\$	100.00	\$ -
Total Expenditures	\$	562,833.00	\$	782,433.00	\$ 219,600.00
	\$	140,273.00	\$	104,660.00	\$ (35,613.00)
Transfers Out	\$	10,269.00	\$	8,531.00	\$ (1,738.00)

COMPARISON - Fund Balance, Reserves

Beginning Fund Balance	\$	832,598.00	\$	915,270.00	
Ending Fund Balance	\$	962,602.00	\$	1,011,399.00	
Net Increase (Decrease) In Fund Balance	\$	130,004.00	\$	96,129.00	
Prepaid Expenses			\$	-	
Revolving Cash			\$	1,500.00	
Reserve for Economic Uncertainties			\$	80,000.00	
Other Assignments			\$	931,399.00	
Total Reserves			\$	1,012,899.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	672,323.00	672,323.00	268,071.95	849,099.00	176,776.00	26.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,323.00	9,323.00	259.30	9,633.00	310.00	3.3%
4) Other Local Revenue		8600-8799	21,460.00	21,460.00	27,261.38	28,361.00	6,901.00	32.2%
5) TOTAL, REVENUES			703,106.00	703,106.00	295,592.63	887,093.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	183,126.00	183,126.00	48,765.19	252,867.00	(69,741.00)	-38.1%
2) Classified Salaries		2000-2999	124,707.00	124,707.00	39,462.16	139,550.00	(14,843.00)	-11.9%
3) Employee Benefits		3000-3999	120,461.00	120,461.00	35,089.43	167,257.00	(46,796.00)	-38.8%
4) Books and Supplies		4000-4999	17,193.00	17,193.00	11,618.43	19,354.00	(2,161.00)	-12.6%
5) Services and Other Operating Expenditures		5000-5999	117,246.00	117,246.00	57,800.24	203,306.00	(86,059.00)	-73.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100.00	100.00	0.00	100.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			562,833.00	562,833.00	192,735.45	782,433.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,273.00	140,273.00	102,857.18	104,660.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,269.00	10,269.00	0.00	8,531.00	1,738.00	16.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,269.00)	(10,269.00)	0.00	(8,531.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,004.00	130,004.00	102,857.18	96,129.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	832,598.00	832,598.00		915,270.00	82,672.00	9.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			832,598.00	832,598.00		915,270.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			832,598.00	832,598.00		915,270.00		
2) Ending Balance, June 30 (E + F1e)			962,602.00	962,602.00		1,011,399.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,500.00	1,500.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	881,102.00	881,102.00		931,399.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	80,000.00	80,000.00		80,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	330,882.00	330,882.00	218,820.00	489,373.00	158,491.00	47.9%
Education Protection Account State Aid - Current Year		8012	148,804.00	148,804.00	42,024.00	157,456.00	8,652.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	192,637.00	192,637.00	0.00	193,224.00	587.00	0.3%
Unsecured Roll Taxes		8042	0.00	0.00	8,858.42	8,404.00	8,404.00	New
Prior Years' Taxes		8043	0.00	0.00	64.19	185.00	185.00	New
Supplemental Taxes		8044	0.00	0.00	301.32	451.00	451.00	New
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	6.02	6.00	6.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			672,323.00	672,323.00	268,071.95	849,099.00	176,776.00	26.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			672,323.00	672,323.00	268,071.95	849,099.00	176,776.00	26.3%

FLOURNOY ELEMENTARY SCHOOL DISTRICT
Annual Developer Fee Report
Fiscal Year 2022-23
Date report made available to the public: 11/29/2023
Date report presented to the board: 12/19/2023

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days after the end of each fiscal year.

Pursuant to Education Code Section 17623 and an agreement with the district(s) sharing territory with the district, generally only 60% of the maximum fee specified above is distributed to this district.

Developer Fee Financial Report for 2022-23

The following and attached report is provided to reflect the specific financial activity that has occurred during FY 2021-22. Government code 66006(b) defines the information that must be included in this report.

- a) Provide a brief description of the type of fee in the account or fund:
 The Capital Facilities Fund is used to segregate the developer fee collections from all other revenues the District collects.

- b) Provide the amount of the fee:
 The fees below were Board approved on June 21, 2022, effective August 20, 2022

Fee Type	Fee
Residential	\$2.87 sq ft (60% of \$4.79)
Commercial	\$ 0.47 sq ft (60% of \$0.78)
Rental Self-Storage	\$ 0.05 sq ft

- c) Provide the beginning and ending balances of the account or fund:
 The July 1, 2022 beginning balance was \$122,877.26.
 The June 30, 2023 ending balance was \$96,762.95.
 (See attached report for all detail)

- d) Provide the amount of fees collected and the interest earned:

Developer Fees	\$13838.54
Transfers	\$0.00
Interest	\$2483.40
Total Income	\$16321.94

- e) Identify each public improvement or use of fees expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Expense	Amount Expended	% of cost funded
Portion distributed to other districts	\$0.00	Approx. 60%
COPS payment	\$0.00	79%
Services/Direct Costs	\$42,436.25	100%
Total Expenditures	\$42,436.25	

- f) Identify an approximate date by which the construction of the public improvements will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvements, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

There are no projects planned.

- g) Describe each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

There were no interfund transfers or loans made from the Capital Facilities Fund during FY 2022-23.

- h) Provide the amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

No refunds were given during FY 2022-23.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
ANNUAL DEVELOPER FEE REPORT
2022-2023 ANNUAL REPORT**

OBJECT CODE	DESCRIPTION	AMOUNT
9110	Cash Balance 6/30/23	122,877.26
	ADJUSTED BEGINNING BALANCE	\$122,877.26
	REVENUE AND TRANSFERS IN	
8660	Interest	\$2,483.40
8681	Mitigation/Developer Fees	13,838.54
8919	Transfers In from Other Funds	0.00
	TOTAL REVENUE AND TRANSFERS IN	\$16,321.94
	TOTAL BEGINNING BALANCE, REVENUE AND TRANSFERS IN	\$139,199.20
	EXPENDITURES AND TRANSFERS OUT	
5800	Services (Architect, inspection fees, consultants, etc)	42,436.25
	TOTAL EXPENDITURES AND TRANSFERS OUT	\$42,436.25
	ENDING FUND BALANCE	\$96,762.95

Balances through June (12)

Fiscal Year 2022/23

FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL	Description	Starting Balance	Debit	Credit	Account Balance
Fund 25 - CAPITAL FACILIT					
25- 9025- 0- - - 9110- -	DEVELOPER FEES,CASH IN C	122,877.26	137,375.99	42,572.99	94,803.00
	Total for Object 9110	122,877.26	137,375.99	42,572.99	94,803.00
25- 9025- 0- - - 9200- -	DEVELOPER FEES,		1,823.21		1,823.21
	Total for Object 9200	.00	1,823.21	.00	1,823.21
	Total for Asset Accounts	122,877.26	139,199.20	42,572.99	96,626.21
FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL					
25- 9025- 0- - - 9500- -	DEVELOPER FEES,ACCTS PA)	136.74	136.74	136.74	
	Total for Liability Accounts and Object 9500	136.74	136.74	136.74	.00
FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL					
25- 9025- 0- - - 9791- -	DEVELOPER FEES,BEGINNING	112,349.00	122,741.00	122,740.52	122,740.52
	Total for Starting Balance Accounts and Object 9791	112,349.00	122,741.00	122,740.52	122,740.52
FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL					
25- 9025- 0- 0000- 0000- 8660- 260- 000- 000	DEVELOPER FEES,INTEREST	1,200.00	1,200.00	2,483.40	1,283.40-
	Total for Object 8660	1,200.00	1,200.00	2,483.40	1,283.40-
25- 9025- 0- 0000- 0000- 8681- 260- 000- 000	DEVELOPER FEES,MITIGATION	3,333.00	3,333.00	13,838.54	10,505.54-
	Total for Object 8681	3,333.00	3,333.00	13,838.54	10,505.54-
	Total for Revenue Accounts	4,533.00	4,533.00	16,321.94	11,788.94-
FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL					
25- 9025- 0- 0000- 7200- 5800- 260- 000- 000	DEVELOPER FEES,CONSULTIN			42,436.25	42,436.25-
	Total for Expense Accounts and Object 5800	.00	.00	42,436.25	42,436.25-
FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL					
25- 9025- 0- 0000- 0000- 9740- 000- 000- 000	DEVELOPER FEES,LEGALLY R	116,882.00	127,274.00		
	Total for Object 9740	116,882.00	127,274.00	.00	.00
25- 9025- 0- - - 9790- -	DEVELOPER FEES,UNDESIGN		26,114.31		26,114.31-
	Total for Object 9790	.00	26,114.31	.00	26,114.31-
	Total for Ending Balance Accounts	116,882.00	127,274.00	.00	26,114.31-

Balances through June (12)

Fiscal Year 2022/23

Fund 25 - CAPITAL FACILIT (continued)

Total for Org 908 and Fund CAPITAL FACILIT

	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted	122,741.00	4,533.00			127,274.00
Actuals	122,740.52	16,321.94		42,436.25	96,626.21



Melinda Flournoy <mflournoy@flournoyschool.org>

Interim Audit-complete

1 message

DeAndre Narcisse <dnarcisse@christywhite.com>
To: Melinda Flournoy <mflournoy@flournoyschool.org>
Cc: Sarah Palafox <spalafox@christywhite.com>

Fri, May 26, 2023 at 4:09 PM

Hello Melinda,

We have wrapped up the interim audit and just wanted to let you know almost everything looked great. We did have a couple discussion points that I wanted to bring to your attention. For the Comprehensive School Safety Plan, it was noted that it had not been approved/updated/reviewed before the March 1st deadline per the audit guide. Because of this, it'll be a state compliance finding and will need to notify the CDE prior to Oct 15th of the noncompliance. Another issue we had noted was for a few cash receipt samples, it appeared that they had been deposited almost over a month and a half after collection. It's recommended that the collections be deposited within a month time. Other than those two, everything was great.

If you have any questions or concerns, please feel free to reach out.

Best,

DeAndre Narcisse

Senior Accountant

(619) 270-8222



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