



Flournoy Union
Elementary School District

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

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

BOARD MEETING AGENDA
Tuesday, February 11, 2020

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, February 11, 2020 at **6:15 p.m.**
TYPE: Regular Board Meeting
LOCATION: Flournoy Elementary School; 15850 Paskenta Rd, Flournoy, CA 96029
POSTED: 02/07/2020 Flournoy School, Flournoy Store and Paskenta Store

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

Roll call

Vacancy _____
Cathy Bjornestad-Tobin _____
Tyson Carter _____
Andrew Meredith _____
Sara Valoroso _____

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 None

_____/_____/_____
Motion/Second Aye/Noes /Abstain

3. PUBLIC SESSION - REPORT OF CLOSED SESSION ITEMS

4. PLEDGE OF ALLEGIANCE

Recognize staff present:

Lane Bates, Superintendent _____
Rachel Davis, Teacher _____
Melinda Flournoy, Business Manager _____
Amanda Taylor, Teacher _____
Cody Weston, Custodian _____
Mei Vance, Instructional Aide _____
Erin Murphy, Instructional Aide _____
Maria Herrera, Cook/Manager _____

5. ADOPTION OF AGENDA

_____/_____/_____
Motion/Second Ayes/Noes /Abstain

6. **APPROVAL OF MINUTES FROM THE MEETING OF:** Tuesday, January 14, 2020
No meeting minutes due to no quorum.
7. **COMMENTS**
- A. From members of the Board of Education
 - B. From the Superintendent and Business Manager Mr. Bates resignation letter
 - C. From the Staff/Teachers
8. **GENERAL FUNCTION CONSENT ITEMS** (Attachments)
- A. Bills and warrants for **December/January**
 - B. MOUs/Agreements: None ____/____/____
Motion/Second Aye/Noes /Abstain
9. **DISCUSSION/ACTION ITEMS** (Attachments)
1. Consider acceptance of the 2018-19 Financial Audit for the FUESD
____/____/____
Motion/Second Aye/Noes /Abstain
 2. Review and approve the quarterly Report on Williams Uniform Complaints Ed Code 35186(d) for
____/____/____
Motion/Second Aye/Noes /Abstain
 3. Information only of Approval of the 1st Interim Budget Report from TCDE
 4. Consider approval of the School Accountability Report Card (SARC) for the 2018-19 school year published in the 2019-20 school year.
____/____/____
Motion/Second Aye/Noes /Abstain
 5. Consider approval of possible board member to fill vacancy (see attached letters of interest)
____/____/____
Motion/Second Aye/Noes /Abstain
 6. Consider approval of the final reading of the following updated board policies.
 - BP 3600 Consultants
 - AR 4030 Nondiscrimination in Employment
 - BP 4033 Lactation Accommodation
 - BP 4151/4251/4351 Employee Compensation
 - BP/AR/E 5118 Open Enrollment Act Transfers (Policy Deleted)
 - BP/AR 5131.2 Bullying
 - BP/AR 6143 Course of Study
 - AR 6174 Education for English Learners____/____/____
Motion/Second Aye/Noes /Abstain
10. **ANNOUNCEMENTS**
- A. Congratulations to Dottie Davis! February's Student of the Month
 - B. Friday, February 14 - Field Trip to 2020 Art Celebration at TCDE
 - C. February 17-21 - NO SCHOOL Presidents' Birthday Week
 - D. February 7-8 - Boys Kiwanis Basketball Tournament @ Los Molinos HS Times TBD
11. **DISCUSSION ON NEXT BOARD MEETING**
- A. Next meeting date: **Tuesday, March 10, 2020 at 6:15 p.m.**
 - B. Possible items for action/discussion
 - C. 2nd Interim Budget Report

- D. Auditor Selection
- E. Updated Policies

12. FURTHER COMMENTS

- A. From members of the Board of Education
- B. From the Superintendent

Adjournment at _____ p.m.

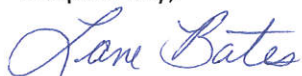
January 14, 2020

Flournoy Elementary School District Board of Trustees:

After thoughtful consideration, I have decided to resign my position as district superintendent effective June 30, 2020. I would sincerely like to thank you for the opportunity to work with the District for the past 3 and one half years. I have particularly enjoyed getting to know the Flournoy school district employees, board members, students, and community.

Additionally, I would like to extend to the district my best wishes for success in the future.

Respectfully,



Lane Bates

Checks Dated 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Comment	Expensed Amount	Check Amount
40194307	12/04/2019	AT&T/Calnet	01-5901	Phone Bill		80.09
40194308	12/04/2019	Basic Laboratory, Inc.	01-5502	Drinking Water Monitoring		78.60
40194309	12/04/2019	California Safety Company	01-5507	Monthly Central Station Monitoring		50.00
40194310	12/04/2019	Coastal Business Systems Inc.	01-5600	Copier Lease/Color Usage		756.35
40194311	12/04/2019	Culligan	01-5502	Water Meter Reading		1.28
40194312	12/04/2019	Diamond M Fire Protection, Inc	01-5600	Fire Sprinkler Inspection		500.00
40194313	12/04/2019	Green Waste	01-5506	Garbage Bill		231.53
40194314	12/04/2019	J.M. Distributing Dairy Prod.	13-4700	Milk for Lunches		144.78
40194315	12/04/2019	Pacific Gas & Electric Co	01-5503	Electric Bill		357.05
40194316	12/04/2019	Scholastic, Inc.	01-4300	Super Fiction Books		130.49
40194317	12/04/2019	Michael D. Butler	01-5502	Water Operator Service		95.00
40194318	12/04/2019	TCSIG	76-9513	Health Insurance Premiums	4,104.00	
			76-9522	Health Insurance Premiums	842.00	
			76-9552	Health Insurance Premiums	315.00	
			76-9553	Health Insurance Premiums	80.00	5,341.00
40194319	12/04/2019	US Bank	01-4300	Various	3,347.77	
			13-4300	Various	548.82	
			13-4700	Various	634.94	4,531.53
40194320	12/04/2019	WAXIE Sanitary Supply	01-4300	Purell Hand		198.16
40195433	12/18/2019	Basic Laboratory, Inc.	01-5502	Drinking Water Monitoring		78.60
40195434	12/18/2019	California Safety Company	01-5507	Monthly Central Station Monitoring		100.00
40195435	12/18/2019	J.M. Distributing Dairy Prod.	13-4700	Milk for Lunches		277.34
40195436	12/18/2019	LV.NET LLC	01-5800	Internet	1,529.82	
			01-5903	Internet	655.63	2,185.45
40195437	12/18/2019	ProPacific Fresh	13-4700	Bread for Cafe		80.73
40195438	12/18/2019	Michael D. Butler	01-5502	Water Operator Service		95.00
40195439	12/18/2019	TCSIG	76-9513	Insurance Premiums	2,566.00	
			76-9522	Insurance Premiums	842.00	
			76-9552	Insurance Premiums	212.00	
			76-9553	Insurance Premiums	68.00	3,688.00
40195440	12/18/2019	Tehama Co Dept of Education	01-5800	DTS Licenses		175.50
40195441	12/18/2019	Triple R Gas	01-5504	Missed Sales Tax		45.68
Total Number of Checks					23	19,222.16

Fund Recap

Fund	Description	Check Count	Expensed Amount
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The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

8.7

Checks Dated 12/01/2019 through 12/31/2019

Check Number	Check Date	Pay to the Order of	FD-OBJT	Comment	Expensed Amount	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL	18	8,506.55
13	CAFETERIA SPEC REV	4	1,686.61
76	WARRANT/PASS-THRU	2	9,029.00
Total Number of Checks		23	19,222.16
Less Unpaid Tax Liability			.00
Net (Check Amount)			19,222.16

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

908 - Flournoy School District

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2020 8:44AM

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Checks Dated 01/01/2020 through 01/31/2020

Check Number	Check Date	Pay to the Order of	FD-OBJT	Comment	Expensed Amount	Check Amount
40195919	01/09/2020	Maria Herrera	01-5202	Cafeteria Shopping		41.76
40195920	01/09/2020	AT&T/Calnet	01-5901	Phone		78.95
40195921	01/09/2020	Coastal Business Systems Inc.	01-5600	Copyier Lease		180.92
40195922	01/09/2020	Corning Ace Hardware	01-4300	Maintenance Supplies		41.40
40195923	01/09/2020	CSM Consulting	01-5800	E-rate July-September 2019		350.00
40195924	01/09/2020	Green Waste	01-5506	Garbage		231.53
40195925	01/09/2020	LV.NET LLC	01-5800	Internet	1,529.82	
40195926	01/09/2020	US Bank	01-5903	Internet	655.63	2,185.45
40195927	01/09/2020	Wilgus Fire Control, Inc.	01-4300	Cafeteria food, fuel, class supplies	124.23	
40195928	01/09/2020	Woods Pest Control	13-4700	Cafeteria food, fuel, class supplies	261.64	385.87
40197137	01/30/2020	Amanda Taylor	01-5600	Fire Extinguishers		314.53
40197138	01/30/2020	Basic Laboratory, Inc.	01-5505	Pest Control		175.00
40197139	01/30/2020	Calif. Dept. of Ed Cde Press	01-4300	Class Project		50.75
40197140	01/30/2020	CSM Consulting	01-5502	Drinking Water Monitoring		78.60
40197141	01/30/2020	Flournoy School	13-4700	Commodities		54.15
40197142	01/30/2020	J.C. Nelson Supply Co.	01-5800	E-rate Oct, Nov & Dec. 2019		350.00
40197143	01/30/2020	J.M. Distributing Dairy Prod.	01-5600	Windshield Repair	86.32	359.95
40197144	01/30/2020	LV.NET LLC	01-4300	Cafeteria/Custodial Supplies	61.50	147.82
40197145	01/30/2020	ProPacific Fresh	13-4700	Milk for lunches		427.40
40197146	01/30/2020	Michael D. Butler	01-5800	Internet Services	1,529.82	
40197147	01/30/2020	TCSIG	01-5903	Internet Services	655.63	2,185.45
			13-4700	Cafeteria Food		90.17
			01-5502	Water Meter Reading		95.00
			76-9513	Insurance Premiums	2,566.00	
			76-9522	Insurance Premiums	842.00	
			76-9552	Insurance Premiums	212.00	
			76-9553	Insurance Premiums	68.00	3,688.00
40197148	01/30/2020	Triple R Gas	01-5504	Propane		1,631.92
40197149	01/30/2020	US Bank	01-4300	Various	329.98	
			13-4300	Various	259.91	
			13-4700	Various	370.07	959.96
Total Number of Checks					23	14,104.58

Fund Recap

Fund	Description	Check Count	Expensed Amount
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The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 01/01/2020 through 01/31/2020

Check Number	Check Date	Pay to the Order of	FD-OBJT	Comment	Expensed Amount	Check Amount
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Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL	19	8,891.74
13	CAFETERIA SPEC REV	6	1,524.84
76	WARRANT/PASS-THRU	1	3,688.00
Total Number of Checks		23	14,104.58
Less Unpaid Tax Liability			.00
Net (Check Amount)			14,104.58

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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2020 9:06AM

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Certified Public Accountants serving
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Schools throughout California

December 4, 2019

Governing Board
Flournoy Union Elementary School District
Flournoy, CA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flournoy Union Elementary School District (the "District") for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 25, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 9 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2019

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information 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.

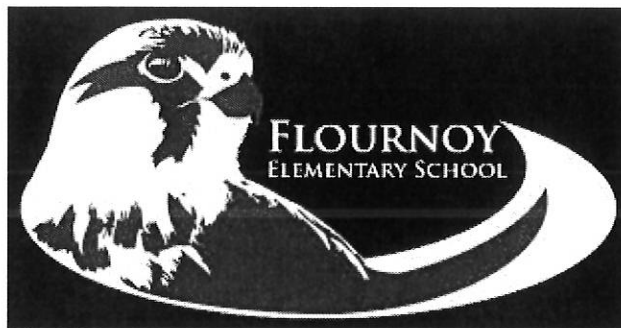
Very truly yours,

A handwritten signature in cursive script that reads "Christy White, Inc".

Christy White, Inc.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2019



FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
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JUNE 30, 2019

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FINANCIAL SECTION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT

Governing Board
Flournoy Union Elementary School District
Flournoy, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Flournoy Union Elementary School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Flournoy Union Elementary School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Flournoy Union Elementary School District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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San Diego, CA
92103

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not 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 appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Flournoy Union Elementary School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 04, 2018 on our consideration of Flournoy Union Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Flournoy Union Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Flournoy Union Elementary School District's internal control over financial reporting and compliance.



San Diego, California
December 04, 2019

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

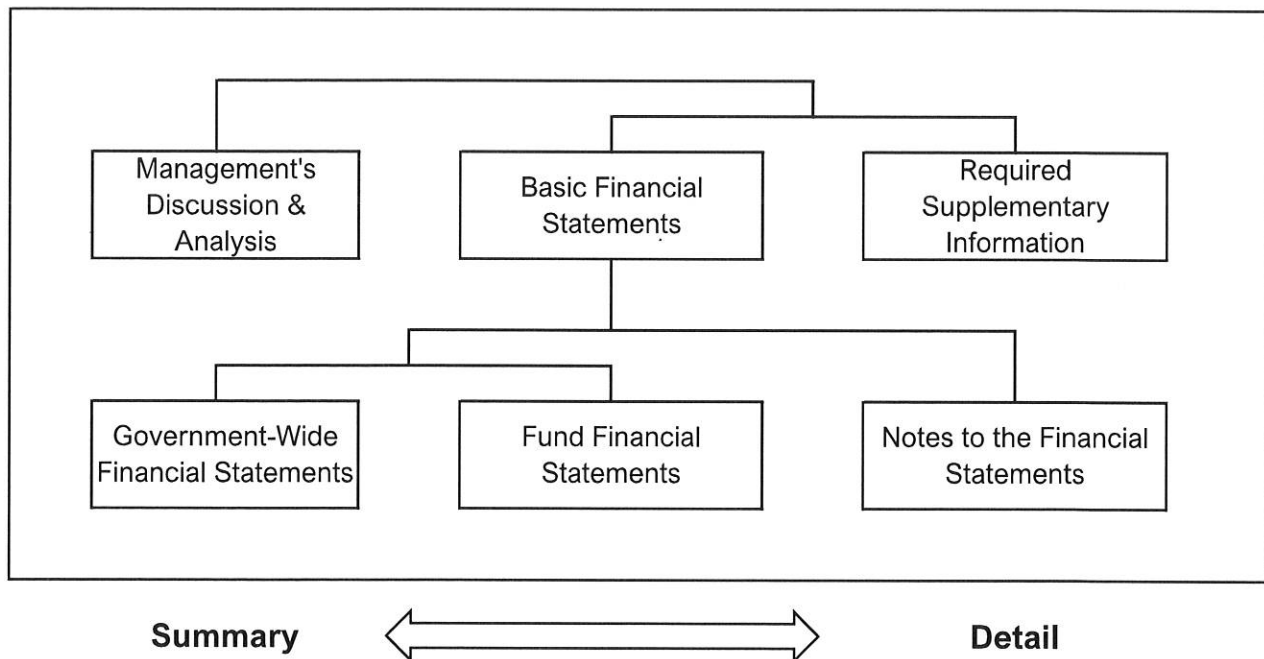
Our discussion and analysis of Flournoy Union Elementary School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2019. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was \$537,414 at June 30, 2019. This was an increase of \$57,346 from prior year.
- Overall revenues were \$482,907, which exceeded expenses of \$425,561.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2019**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financials Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
 - ▶ **Fiduciary Funds** report balances for which the District is a custodian or *trustee* of the funds, such as Associated Student Bodies and pension funds.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$537,414 at June 30, 2019, as reflected in the table below. Of this amount, \$95,723 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2019	2018	Net Change
ASSETS			
Current and other assets	\$ 570,448	\$ 507,428	\$ 63,020
Capital assets	334,099	349,966	(15,867)
Total Assets	904,547	857,394	47,153
DEFERRED OUTFLOWS OF RESOURCES			
	101,707	98,902	2,805
LIABILITIES			
Current liabilities	71,328	54,560	16,768
Long-term liabilities	296,579	262,635	33,944
Total Liabilities	367,907	317,195	50,712
DEFERRED INFLOWS OF RESOURCES			
	100,933	159,033	(58,100)
NET POSITION			
Net investment in capital assets	334,099	349,966	(15,867)
Restricted	107,592	100,242	7,350
Unrestricted	95,723	29,860	65,863
Total Net Position	\$ 537,414	\$ 480,068	\$ 57,346

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities		
	2019	2018	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 50,070	\$ 30,004	\$ 20,066
Operating grants and contributions	39,701	28,232	11,469
General revenues			
Property taxes	83,120	76,283	6,837
Unrestricted federal and state aid	278,153	231,291	46,862
Other	31,863	18,402	13,461
Total Revenues	482,907	384,212	98,695
EXPENSES			
Instruction	240,229	221,826	18,403
Instruction-related services	46,067	53,563	(7,496)
Pupil services	28,057	22,423	5,634
General administration	51,349	63,867	(12,518)
Plant services	50,850	63,285	(12,435)
Other outgo	9,009	11,271	(2,262)
Total Expenses	425,561	436,235	(10,674)
Change in net position	57,346	(52,023)	109,369
Net Position - Beginning	480,068	532,091	(52,023)
Net Position - Ending	\$ 537,414	\$ 480,068	\$ 57,346

The cost of all our governmental activities this year was \$425,561 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$83,120 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions and through charges for services.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2019	2018
Instruction	\$ 177,355	\$ 184,471
Instruction-related services	42,794	53,463
Pupil services	11,610	8,214
General administration	50,662	63,867
Plant services	50,016	63,285
Transfers to other agencies	3,353	4,699
Total Expenses	\$ 335,790	\$ 377,999

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$499,120 which is more than last year's ending fund balance of \$452,868. The District's General Fund had \$48,533 more in operating revenues than expenditures for the year ended June 30, 2019. The District's Capital Facilities Fund had \$5,097 more in operating revenues than expenditures for the year ended June 30, 2019.

CURRENT YEAR BUDGET 2018-2019

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2019**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2018-2019 the District had invested \$334,099 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2019	2018	Net Change
CAPITAL ASSETS			
Buildings & improvements	\$ 683,139	\$ 683,139	\$ -
Furniture & equipment	46,105	46,105	-
Accumulated depreciation	(395,145)	(379,278)	(15,867)
Total Capital Assets	\$ 334,099	\$ 349,966	\$ (15,867)

Long-Term Liabilities

At year-end, the District had \$296,579 in long-term liabilities, an increase of 12.92% from last year – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2019	2018	Net Change
LONG-TERM LIABILITIES			
Compensated absences	\$ 4,871	\$ 2,336	\$ 2,535
Net pension liability	291,708	260,299	31,409
Total Long-term Liabilities	\$ 296,579	\$ 262,635	\$ 33,944

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2019**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

The US economy continues to grow slowly, but the State economic growth is slowing down due to low levels of available employees. However, the State is still experiencing overall economic prosperity. The State Budget for Education contained an increase of 3.26% in fiscal year 2019-20, plus \$3.15 billion in non-Proposition 98 funding for school employer pension relief.

The fiscal policy for the funding of public education changes annually, based on fluctuations in State revenues. The UCLA Anderson Forecast (June 2019) noted that the risk of recession is about 50% within the next 5-8 quarters depending on the model, the biggest economic threat being from the escalating trade war with China and Mexico. If a recession were to happen, State revenues for public education would be negatively impacted.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2019. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans received a one-time funding allocation from the 2019-20 State Budget and continue to raise employer rates in future years. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2019-20 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Melinda Flournoy, Business Manager, P.O. Box 2260, 15850 Paskenta Road; Flournoy, CA 96029, (530) 833-5331.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
ASSETS	
Cash and investments	\$ 519,469
Accounts receivable	50,604
Inventory	375
Capital assets, net of accumulated depreciation	334,099
Total Assets	904,547
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	101,707
Total Deferred Outflows of Resources	101,707
LIABILITIES	
Accrued liabilities	71,328
Long-term liabilities, non-current portion	296,579
Total Liabilities	367,907
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	100,933
Total Deferred Inflows of Resources	100,933
NET POSITION	
Net investment in capital assets	334,099
Restricted:	
Capital projects	89,981
Educational programs	16,420
All others	1,191
Unrestricted	95,723
Total Net Position	\$ 537,414

The accompanying notes are an integral part of these financial statements.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 240,229	\$ 40,386	\$ 22,488	\$ (177,355)
Instruction-related services				
Instructional supervision and administration	100	-	1,671	1,571
School site administration	45,967	-	1,602	(44,365)
Pupil services				
Home-to-school transportation	3,420	-	-	(3,420)
Food services	23,823	4,028	12,419	(7,376)
All other pupil services	814	-	-	(814)
General administration				
All other general administration	51,349	-	687	(50,662)
Plant services	50,850	-	834	(50,016)
Other outgo	9,009	5,656	-	(3,353)
Total Governmental Activities	\$ 425,561	\$ 50,070	\$ 39,701	(335,790)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				83,120
Federal and state aid not restricted for specific purposes				278,153
Interest and investment earnings				8,892
Miscellaneous				22,971
Subtotal, General Revenue				393,136
CHANGE IN NET POSITION				57,346
Net Position - Beginning				480,068
Net Position - Ending				\$ 537,414

The accompanying notes are an integral part of these financial statements.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2019

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 428,487	\$ 89,981	\$ 1,001	\$ 519,469
Accounts receivable	49,414	-	1,190	50,604
Stores inventory	-	-	375	375
Total Assets	\$ 477,901	\$ 89,981	\$ 2,566	\$ 570,448
LIABILITIES				
Accrued liabilities	\$ 71,328	\$ -	\$ -	\$ 71,328
Total Liabilities	71,328	-	-	71,328
FUND BALANCES				
Nonspendable	1,500	-	1,375	2,875
Restricted	16,420	89,981	1,191	107,592
Assigned	321,653	-	-	321,653
Unassigned	67,000	-	-	67,000
Total Fund Balances	406,573	89,981	2,566	499,120
Total Liabilities and Fund Balances	\$ 477,901	\$ 89,981	\$ 2,566	\$ 570,448

The accompanying notes are an integral part of these financial statements.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET
POSITION
JUNE 30, 2019

Total Fund Balance - Governmental Funds \$ 499,120

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 729,244	
Accumulated depreciation	<u>(395,145)</u>	334,099

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Compensated absences	\$ 4,871	
Net pension liability	<u>291,708</u>	(296,579)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 101,707	
Deferred inflows of resources related to pensions	<u>(100,933)</u>	774

Total Net Position - Governmental Activities	<u>\$</u>	<u>537,414</u>
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FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources	\$ 346,071	\$ -	\$ -	\$ 346,071
Federal sources	18,578	-	12,090	30,668
Other state sources	31,008	-	362	31,370
Other local sources	72,803	5,097	3,993	81,893
Total Revenues	468,460	5,097	16,445	490,002
EXPENDITURES				
Current				
Instruction	253,309	-	-	253,309
Instruction-related services				
Instructional supervision and administration	100	-	-	100
School site administration	48,353	-	-	48,353
Pupil services				
Home-to-school transportation	3,420	-	-	3,420
Food services	-	-	23,823	23,823
All other pupil services	814	-	-	814
General administration				
All other general administration	52,372	-	-	52,372
Plant services	52,550	-	-	52,550
Transfers to other agencies	9,009	-	-	9,009
Total Expenditures	419,927	-	23,823	443,750
Excess (Deficiency) of Revenues Over Expenditures	48,533	5,097	(7,378)	46,252
Other Financing Sources (Uses)				
Transfers in	-	-	7,706	7,706
Transfers out	(7,706)	-	-	(7,706)
Net Financing Sources (Uses)	(7,706)	-	7,706	-
NET CHANGE IN FUND BALANCE	40,827	5,097	328	46,252
Fund Balance - Beginning	365,746	84,884	2,238	452,868
Fund Balance - Ending	\$ 406,573	\$ 89,981	\$ 2,566	\$ 499,120

The accompanying notes are an integral part of these financial statements.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Net Change in Fund Balances - Governmental Funds	\$ 46,252
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Depreciation expense:	<u>\$ (15,867)</u>	(15,867)
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Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(2,535)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

29,496

Change in Net Position of Governmental Activities	<u>\$ 57,346</u>
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FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Agency Fund</u> <u>Student Body</u> <u>Fund</u>
ASSETS	
Cash and investments	\$ 4,267
Total Assets	<u>\$ 4,267</u>
LIABILITIES	
Due to student groups	\$ 4,267
Total Liabilities	<u>\$ 4,267</u>

The accompanying notes are an integral part of these financial statements.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Flourney Union Elementary School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-8 as mandated by the state. A reporting entity is comprised of the primary government, component units, 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 and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. 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 of 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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Special Revenue Fund shall be 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*).

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Student Body Fund: The Student Body Fund is an agency fund and, therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code Sections 48930–48938*).

D. Basis of Accounting – Measurement Focus

Government-Wide and Fiduciary Financial Statements

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use 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 results from special revenue funds and the restrictions on their use.

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under 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 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Revenues – Exchange and Non-Exchange Transactions (continued)

Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

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 and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. 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. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	20 to 50 years
Furniture and Equipment	5 to 20 years
Vehicles	8 years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide 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 obligations of the funds.

Premiums and Discounts

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. 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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. 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.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. 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. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. 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 Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

J. New Accounting Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2018. The District has not yet determined the impact on the financial statements.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after December 15, 2019. The District has not determined the impact on the financial statements.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 88 – In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard's primary objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2018. The District has implemented GASB Statement No. 88 for the year ended June 30, 2019.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities	Fiduciary Funds
Investment in county treasury	\$ 516,969	\$ -
Cash on hand and in banks	-	4,267
Cash in revolving fund	2,500	-
Total cash and investments	\$ 519,469	\$ 4,267

B. 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; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Tehama County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is 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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website.

The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. 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 manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$520,325 and an amortized book value of \$516,969. The average weighted maturity for this pool is 173 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2019, the pooled investments in the County Treasury were not rated.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 2 – CASH AND INVESTMENTS (continued)

F. 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. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2019, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Tehama County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2019 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 520,325
Total fair market value of investments	\$ 520,325

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2019 consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government			
Categorical aid	\$ 685	\$ 1,139	\$ 1,824
State Government			
Categorical aid	47,031	51	47,082
Lottery	1,698	-	1,698
Total	\$ 49,414	\$ 1,190	\$ 50,604

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 01, 2018	Additions	Deletions	Balance June 30, 2019
Governmental Activities				
Capital assets being depreciated				
Buildings & improvements	\$ 683,139	\$ -	\$ -	\$ 683,139
Furniture & equipment	46,105	-	-	46,105
Total Capital Assets Being Depreciated	729,244	-	-	729,244
Less Accumulated Depreciation				
Buildings & improvements	333,173	15,867	-	349,040
Furniture & equipment	46,105	-	-	46,105
Total Accumulated Depreciation	379,278	15,867	-	395,145
Governmental Activities				
Capital Assets, net	\$ 349,966	\$ (15,867)	\$ -	\$ 334,099

Depreciation expense was charged to instruction totaling \$15,867.

NOTE 5 – INTERFUND TRANSACTIONS

Operating Transfers

The individual interfund transfer for the year ended June 30, 2019 consisted of a \$7,706 annual contribution from the General Fund to the Cafeteria Fund.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2019 consisted of the following:

	General Fund
Payroll	\$ 4,124
Construction	67,204
Total	\$ 71,328

NOTE 7 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2019 consisted of the following:

	Balance July 01, 2018	Additions	Deductions	Balance June 30, 2019	Balance Due In One Year
Governmental Activities					
Compensated absences	\$ 2,336	\$ 2,535	\$ -	\$ 4,871	\$ -
Net pension liability	260,299	31,409	-	291,708	-
Total	\$ 262,635	\$ 33,944	\$ -	\$ 296,579	\$ -

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2019 amounted to \$4,871. This amount is included as part of long-term liabilities in the government-wide financial statements.

B. Net Pension Liability

The District's beginning net pension liability was \$260,299 and increased by \$31,409 during the year ended June 30, 2019. The ending net pension liability at June 30, 2019 was \$291,708. See Note 9 for additional information regarding the net pension liability.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 8 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2019:

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Revolving cash	\$ 1,500	\$ -	\$ 1,000	\$ 2,500
Stores inventory	-	-	375	375
Total non-spendable	1,500	-	1,375	2,875
Restricted				
Educational programs	16,420	-	-	16,420
Capital projects	-	89,981	-	89,981
All others	-	-	1,191	1,191
Total restricted	16,420	89,981	1,191	107,592
Assigned				
Other assignments	321,653	-	-	321,653
Total assigned	321,653	-	-	321,653
Unassigned				
Reserve for economic uncertainties	67,000	-	-	67,000
Total unassigned	67,000	-	-	67,000
Total	\$ 406,573	\$ 89,981	\$ 2,566	\$ 499,120

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. For a District this size, the State recommends available reserves of at least 5% or \$65,000 (whichever is greater) of General Fund expenditures, transfers out, and other uses (total outgo).

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 98,867	\$ 35,078	\$ 81,800	\$ (3,688)
PERS Pension	192,841	66,629	19,133	2,615
Total	\$ 291,708	\$ 101,707	\$ 100,933	\$ (1,073)

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2019, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2019 was 16.28% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$9,875 for the year ended June 30, 2019.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$9,025 to CalSTRS, which included a supplemental contribution for fiscal year 2019 due to California Senate Bill No. 90.

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

At June 30, 2019, 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:

District's proportionate share of the net pension liability	\$	98,867
State's proportionate share of the net pension liability associated with the District		56,606
Total	\$	<u>155,473</u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2017 and rolling forward the total pension liability to June 30, 2018. 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. At June 30, 2018, the District's proportion was 0.0001 percent, which did not change from its proportion measured as of June 30, 2017.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

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

For the year ended June 30, 2019, the District recognized pension expense of \$(3,688). In addition, the District recognized pension expense and revenue of \$1,930 for support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 3,807
Differences between expected and actual experience	307	1,436
Changes in assumptions	15,358	-
Changes in proportion and differences between District contributions and proportionate share of contributions	9,538	76,557
District contributions subsequent to the measurement date	9,875	-
	<u>\$ 35,078</u>	<u>\$ 81,800</u>

The \$9,875 reported as 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 year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2020	\$ 5,041	\$ 16,787
2021	5,041	18,217
2022	5,041	20,814
2023	5,041	14,198
2024	5,039	(1,625)
2025	-	13,409
	<u>\$ 25,203</u>	<u>\$ 81,800</u>

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010–June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2018, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
Cash/Liquidity	2%	-1.00%
	<u>100%</u>	

*20-year geometric average

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 144,829	\$ 98,867	\$ 60,760

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2019 was 18.062% of annual payroll. Contributions to the plan from the District were \$18,548 for the year ended June 30, 2019.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalPERS for K-12 education. These payments consisted of state general fund contributions of approximately \$6,509 to CalPERS for fiscal year 2019 due to California Senate Bill No. 90.

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

At June 30, 2019, the District reported a liability of \$192,841 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2017 and rolling forward the total pension liability to June 30, 2018. 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. At June 30, 2018, the District's proportion was 0.0007 percent, which did not change from its proportion measured as of June 30, 2017.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

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

For the year ended June 30, 2019, the District recognized pension expense of \$2,615. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 1,582	\$ -
Differences between expected and actual experience	12,642	-
Changes in assumptions	19,254	-
Changes in proportion and differences between District contributions and proportionate share of contributions	14,603	19,133
District contributions subsequent to the measurement date	18,548	-
	<u>\$ 66,629</u>	<u>\$ 19,133</u>

The \$18,548 reported as 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 year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2020	\$ 28,238	\$ 19,133
2021	18,233	-
2022	2,748	-
2023	(1,138)	-
	<u>\$ 48,081</u>	<u>\$ 19,133</u>

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

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. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	<u>100.0%</u>		

*An expected inflation of 2.00% used for this period.

**An expected inflation of 2.92% used for this period.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	\$ 280,768	\$ 192,841	\$ 119,894

B. California Public Employees' Retirement System (CalPERS) (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2019

NOTE 10 – COMMITMENTS AND CONTINGENCIES

A. 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, 2019.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2019.

NOTE 11 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in three joint ventures under joint powers authorities (JPAs), the Northern California Schools Insurance Group, Tri-Counties Schools Insurance Group, and the North Valley Schools Insurance Group. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs 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 JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

NOTE 12 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 9. At June 30, 2019, total deferred outflows related to pensions was \$101,707 and total deferred inflows related to pensions was \$100,933.

REQUIRED SUPPLEMENTARY INFORMATION

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 295,634	\$ 295,950	\$ 346,071	\$ 50,121
Federal sources	14,071	13,926	18,578	4,652
Other state sources	18,049	22,575	31,008	8,433
Other local sources	52,160	68,174	72,803	4,629
Total Revenues	379,914	400,625	468,460	67,835
EXPENDITURES				
Certificated salaries	71,984	71,984	82,154	(10,170)
Classified salaries	106,632	103,653	102,688	965
Employee benefits	84,675	75,860	83,086	(7,226)
Books and supplies	15,354	19,743	12,793	6,950
Services and other operating expenditures	122,362	136,515	130,197	6,318
Capital outlay	-	11,582	-	11,582
Other outgo				
Excluding transfers of indirect costs	12,823	13,753	9,009	4,744
Total Expenditures	413,830	433,090	419,927	13,163
Excess (Deficiency) of Revenues Over Expenditures	(33,916)	(32,465)	48,533	80,998
Other Financing Sources (Uses)				
Transfers out	(10,375)	(10,375)	(7,706)	2,669
Net Financing Sources (Uses)	(10,375)	(10,375)	(7,706)	2,669
NET CHANGE IN FUND BALANCE	(44,291)	(42,840)	40,827	83,667
Fund Balance - Beginning	365,746	365,746	365,746	-
Fund Balance - Ending	\$ 321,455	\$ 322,906	\$ 406,573	\$ 83,667

See accompanying note to required supplementary information.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2019**

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.0001%	0.0001%	0.0001%	0.0002%	0.0003%
District's proportionate share of the net pension liability	\$ 98,867	\$ 103,947	\$ 76,517	\$ 158,770	\$ 165,790
State's proportionate share of the net pension liability associated with the District	56,606	61,494	43,566	47,092	100,110
Total	\$ 155,473	\$ 165,441	\$ 120,083	\$ 205,862	\$ 265,900
District's covered payroll	\$ 57,461	\$ 57,461	\$ 54,950	\$ 103,619	\$ 126,364
District's proportionate share of the net pension liability as a percentage of its covered payroll	172.1%	180.9%	139.2%	153.2%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2019**

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.001%	0.001%	0.001%	0.001%	0.001%
District's proportionate share of the net pension liability	\$ 192,841	\$ 156,352	\$ 129,301	\$ 142,677	\$ 93,230
District's covered payroll	\$ 79,392	\$ 79,392	\$ 78,741	\$ 106,968	\$ 86,209
District's proportionate share of the net pension liability as a percentage of its covered payroll	242.9%	196.9%	164.2%	133.4%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2019**

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 9,875	\$ 8,500	\$ 7,229	\$ 5,864	\$ 16,172
Contributions in relation to the contractually required contribution*	(9,875)	(8,500)	(7,229)	(5,864)	(16,172)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 60,659	\$ 58,902	\$ 57,461	\$ 54,950	\$ 103,619
Contributions as a percentage of covered payroll	16.28%	14.43%	12.58%	10.67%	15.61%

*Amounts do not include on-behalf contributions

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2019**

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 18,548	\$ 14,815	\$ 11,597	\$ 9,329	\$ 12,591
Contributions in relation to the contractually required contribution*	(18,548)	(14,815)	(11,597)	(9,329)	(12,591)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 102,688	\$ 95,396	\$ 79,392	\$ 78,741	\$ 106,968
Contributions as a percentage of covered payroll	18.06%	15.53%	14.61%	11.85%	11.77%

*Amounts do not include on-behalf contributions

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2019, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 71,984	\$ 82,154	\$ 10,170
Employee benefits	\$ 75,860	\$ 83,086	\$ 7,226

SUPPLEMENTARY INFORMATION

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2019**

	Second Period Report	Annual Report
	Certificate No. 71E7B110	Certificate No. 238E536D
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	17.37	17.55
Total TK/K through Third	17.37	17.55
Fourth through Sixth		
Regular ADA	9.09	9.46
Total Fourth through Sixth	9.09	9.46
Seventh through Eighth		
Regular ADA	7.71	7.52
Total Seventh through Eighth	7.71	7.52
TOTAL SCHOOL DISTRICT	34.17	34.53

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2019**

Grade Level	Minutes Requirement	2018-19 Actual Minutes	Number of Days	Status
Kindergarten	36,000	40,500	180	Complied
Grade 1	50,400	51,760	180	Complied
Grade 2	50,400	51,760	180	Complied
Grade 3	50,400	51,760	180	Complied
Grade 4	54,000	55,910	180	Complied
Grade 5	54,000	55,910	180	Complied
Grade 6	54,000	55,910	180	Complied
Grade 7	54,000	55,910	180	Complied
Grade 8	54,000	55,910	180	Complied

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019**

	2020 (Budget)	2019	2018	2017
General Fund - Budgetary Basis				
Revenues And Other Financing Sources	\$ 453,134	\$ 468,460	\$ 368,275	\$ 357,602
Expenditures And Other Financing Uses	494,041	427,633	377,124	492,664
Net change in Fund Balance	\$ (40,907)	\$ 40,827	\$ (8,849)	\$ (135,062)
Ending Fund Balance	\$ 365,666	\$ 406,573	\$ 365,746	\$ 201,167
Available Reserves*	\$ 71,499	\$ 67,000	\$ 67,000	\$ 359,594
Available Reserves As A Percentage Of Outgo	14.47%	15.67%	17.77%	72.99%
Long-term Liabilities	\$ 296,579	\$ 296,579	\$ 262,635	\$ 205,818
Average Daily Attendance At P-2	34	34	27	22

The General Fund balance has increased by \$205,406 over the past two years. The fiscal year 2019-20 budget projects a decrease of \$40,907. For a District this size, the State recommends available reserves of at least 5% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficits in two of the past three years and anticipates incurring an operating deficit during the 2019-20 fiscal year. Total long-term obligations have increased by \$90,761 over the past two years.

Average daily attendance has increased by 12 ADA over the past two years. No change in ADA is anticipated during the 2019-20 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

There were no adjustments necessary to reconcile fund balances of the Annual Financial and Budget Report with the Audited Financial Statements for the year ended June 30, 2019.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2019**

The Flournoy Union Elementary School District is located in Flournoy, California. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school.

GOVERNING BOARD

Member	Office	Term Expires
Sara Valoroso	President	December 2020
Lindsey Belter	Clerk	December 2022
Tyson Carter	Member	December 2022
Andrew Meredith	Member	December 2020
Cathy Bjornestad-Tobin	Member	December 2020

DISTRICT ADMINISTRATORS

Lane Bates
Superintendent

Melinda Flournoy
Business Manager

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2019

NOTE 1 – PURPOSE OF SCHEDULES

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

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 46208. During the year ended June 30, 2018, the District participated in the Longer Day incentive funding program. As of June 30, 2019, the District had met its target funding.

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.

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 Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

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.

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Governing Board
Flournoy Union Elementary School District
Flournoy, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flournoy Union Elementary School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Flournoy Union Elementary School District's basic financial statements, and have issued our report thereon dated December 04, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Flournoy Union Elementary School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Flournoy Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Flournoy Union Elementary School District's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Flournoy Union Elementary School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Christy White, Inc".

San Diego, California
December 04, 2019

REPORT ON STATE COMPLIANCEIndependent Auditors' Report

Governing Board
Flournoy Union Elementary School District
Flournoy, California

Report on State Compliance

We have audited Flournoy Union Elementary School District's compliance with the types of compliance requirements described in the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Flournoy Union Elementary School District's state programs for the fiscal year ended June 30, 2019, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Flournoy Union Elementary School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Flournoy Union Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Flournoy Union Elementary School District's compliance with those requirements.

Opinion on State Compliance

In our opinion, Flournoy Union Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2019.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Flournoy Union Elementary School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
California Clean Energy Jobs Act	No

(continued on the following page)

Procedures Performed (continued)

PROGRAM NAME	PROCEDURES PERFORMED
After/Before School Education and Safety Program	Not Applicable
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	Not Applicable
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for California Clean Energy Jobs Act because there were no expenditures for 2018-19.

Christy White, Inc

San Diego, California
December 04, 2019

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2019**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

The District was not subject to Uniform Guidance Single Audit for the year ended June 30, 2019 because federal award expenditures did not exceed \$750,000.

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no financial statement findings for the year ended June 30, 2019.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

There are no state award findings or questioned costs for the year ended June 30, 2019.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

There were not audit findings for the year ended June 30, 2018.

Quarterly Report on Williams Uniform Complaints
Valenzuela/CAHSEE Lawsuit Settlement
 Education Code 35186(d)

District: **Flournoy Union Elementary School**

Person completing this form: Melinda Flournoy

Title: Business Manager

Quarterly Report Submission Date:
 (check one)

- ☒ January 2020
☐ April 2020
☐ July 2020
☐ October 2020

Date for information to be reported publicly at governing board meeting: **Tuesday, January 14, 2020**

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 (Williams Lawsuit)	0		
Teacher Vacancy or Misassignment (Williams Lawsuit)	0		
Facilities Conditions (Williams Lawsuit)	0		
CAHSEE Intensive Instruction and Services (Valenzuela Lawsuit)	0		
TOTALS	0	0	0

 Print Name of District Superintendent

 Signature of District Superintendent

 Date



Tehama County Department of Education

9.3
Richard DuVarney
Tehama County
Superintendent of
Schools

1135 Lincoln Street Red Bluff CA 96080 | 530.527.5811 | www.tehamaschools.org

January 8, 2020

Lane Bates, District Superintendent
Board of Trustees
Flournoy Union Elementary School District

RE: Approval of 2019/2020 1st Interim Budget Report

We would like to thank you for your timely submission of the 2019/2020 1st Interim report. Our office has completed its review in compliance with the provisions of Education Code 42131(a) (2). The Code requires the County Superintendent to approve or disapprove Interim Reports after:

Examining the report to determine whether it complies with the standards and criteria established pursuant to Section 33127.

Determining whether the adopted budget will allow the district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based on our review, the 1st Interim Budget Report has been approved.

Additional changes, including attendance, new state programs, and the Governor's proposed 2020/2021 budget will be addressed in the 2nd Interim Report as more information becomes available. A complete listing of any technical corrections and recommendations has been sent directly to your chief business official.

Multi-Year Projections

Every district receives differing amounts of revenue and has its own particular set of financial risk factors. This is more prevalent now that LCFF is fully funded and any increases are subject to the state approved COLA. Over the course of LCFF implementation, districts afforded salary increases above the normal step and column; however, it is important to realize that step and column, STRS and PERS contribution rate increases as well as other consumer price index increases must all be covered by the state COLA. Similarly, each district faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors. It is important that districts continue to assess their individual situations and plan accordingly to maintain fiscal solvency.

Deficit Spending

The district's 1st Interim budget reflects an increase in deficit spending in all three years of the unrestricted multi-year projection as follows; (\$79,707), (\$94,511) and (\$86,659). A portion of this can be attributed to the increased FTE in certificated staff; however, 2nd

Lane Bates, District Superintendent
Board of Trustees
Flournoy Union Elementary School District
Page 2

Interim will allow for some adjustments to be made for expenditures applied to carryover dollars.

Cash Flow

The district is projecting adequate cash balances at June 30; however, it is important to closely monitor cash throughout the year to ensure that the actual cash balance at year end will be sufficient.

The attached trend analysis of the 1st interim budget to prior year actuals is provided for your assistance and will provide you with important comparative data for budgetary consideration. The comparative data will highlight trends in revenue and expenditure growth or decline, deficit spending patterns, and a final accounting for the ending fund balance.

We would like to express our gratitude to you and your staff for your cooperation and assistance during our financial reviews. If our office can be of further assistance, please contact Debbie Towne at 530-528-7351.

Sincerely,



RICHARD DUVARNEY
Tehama County Superintendent of Schools

cc: Melinda Flournoy, Business Manager, Flournoy Union Elementary School District

Enclosure: Trend Analysis

Trend Analysis
Flourney Union Elementary School District
General Fund Unrestricted/Restricted

	ACTUALS 12/13	ACTUALS 13/14	ACTUALS 14/15	ACTUALS 15/16	Actuals 16/17	Actuals 17/18	Actuals 18/19	1st Interim 19/20
Total Revenue	\$352,718	\$373,708	\$395,728	\$419,393	\$357,605	\$368,274	\$468,461	\$474,524
Total Expenditures	\$367,697	\$371,276	\$417,482	\$326,966	\$327,232	\$369,615	\$419,928	\$560,276
Excess (Deficiency) of Revenue & Expense	-\$14,979	\$2,432	-\$21,754	\$92,428	\$30,373	-\$1,342	\$48,533	-\$85,752
Total Other Financing Sources/Uses	-\$5,667	-\$5,000	-\$10,109	-\$8,493	-\$7,994	-\$7,508	-\$7,706	-\$10,375
Change in Fund Balance	-\$20,646	-\$2,568	-\$31,863	\$83,935	\$22,379	-\$8,850	\$40,827	-\$96,127
Beginning Balance	\$323,361	\$302,714	\$300,145	\$268,282	\$352,217	\$374,596	\$365,746	\$406,574
Audit Adjustment	\$0	\$0						
Ending Balance	\$302,715	\$300,146	\$268,282	\$352,217	\$374,596	\$365,746	\$406,573	\$310,447
Components of Ending Fund Balance								
Restricted/Reserved 9711, 9740	\$7,987	\$24,637	\$14,739	\$15,556	\$15,002	\$15,798	\$17,920	\$1,000
Committed 9760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned 9780	\$2,291	\$0	\$0	\$190,205	\$0	\$282,948	\$321,654	\$240,447
Reserve for Economic Uncertainty 9789	\$292,437	\$274,438	\$65,000	\$66,000	\$66,000	\$67,000	\$67,000	\$69,000
Unassigned/Unappropriated 9790	\$0	\$1,071	\$188,543	\$80,456	\$293,594	\$0	\$0	\$0
CBEDS - Oct Enrollment	30	32	30	23	21	26	35	30
P-2 ADA (Projection for 19/20)	31.76	30.44	29.58	21.79	21.88	26.70	34.17	29.20
	105.87%	95.13%	98.60%	94.74%	104.19%	102.69%	97.63%	97.33%

Flournoy Elementary School

15850 Paskenta Rd. • Flournoy, CA 96029-2260 • 530.833.5331 • Grades K-8

Rachel Davis, Principal

rdavis@flournoschool.org

www.flournoschool.org



2018-19 School Accountability Report Card Published During the 2019-20 School Year

Flournoy Union Elementary School District

15850 Paskenta Road

Flournoy

530-833-5331

www.flournoschool.org

District Governing Board

Sara Valoroso

Tyson Carter

Andrew Meredith

Cathy Bjornestad-Tobin

District Administration

Lane Bates

Superintendent

Rachel Davis

Principal

School Description

Flournoy Elementary is a one school district. Curriculum is focused on California State Standards and targeted toward student needs. The Mission of Flournoy Elementary School is to provide academic excellence, responsible citizens, and a lifelong desire for learning in a safe environment.

About the SARC

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

2018-19 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	1
Grade 1	10
Grade 2	4
Grade 3	4
Grade 4	3
Grade 5	5
Grade 6	3
Grade 7	1
Grade 8	7
Total Enrollment	35

2018-19 Student Enrollment by Group

Group	Percent of Total Enrollment
Hispanic or Latino	14.3
White	82.9
Two or More Races	2.9
Socioeconomically Disadvantaged	25.7
English Learners	2.9
Students with Disabilities	8.6

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials for Fournoy Elementary	17-18	18-19	19-20
With Full Credential	1.5	2	2
Without Full Credential	0	0	0
Teaching Outside Subject Area of Competence	0	0	0

Teacher Credentials for Fournoy Union	17-18	18-19	19-20
With Full Credential	♦	♦	2
Without Full Credential	♦	♦	0
Teaching Outside Subject Area of Competence	♦	♦	0

Teacher Misassignments and Vacant Teacher Positions at Fournoy Elementary School

Indicator	17-18	18-19	19-20
Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

* Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2019-20)

Flournoy Union Elementary School held a public hearing on September 10, 2019, and determined that the school had sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the State are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers paraprofessional, administrators and parents/community members. All recommended materials are available for parent examination at the district/school office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Textbooks and Instructional Materials

Year and month in which data were collected: August 2019

Core Curriculum Area	Textbooks and Instructional Materials/Year of Adoption
Reading/Language Arts	<p>MacMillan/McGraw Hill Adoption Year 2002</p> <p>Pearson/Prentice Hall Adoption Year 2010</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0.0%</p>
Mathematics	<p>Houghton Mifflin / Harcourt School Publishers Adoption Year 2014 Jump Math</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0.0%</p>
Science	<p>CPO Science Adoption Year 2007</p> <p>Houghton Mifflin Adoption Year 2007</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0.0%</p>
History-Social Science	<p>Glencoe/McGraw Hill Adoption Year 2006</p> <p>MacMillan/McGraw Hill Adoption Year 2006</p> <p>The textbooks listed are from most recent adoption: Yes Percent of students lacking their own assigned textbook: 0.0%</p>

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements (Most Recent Year)

Flournoy Union Elementary was originally constructed in 1922. The school is comprised of 1 classroom 1 library/stage, 1 staff lounge, 1 cafeteria/multipurpose room and 1 playground. Cleaning Process: The custodian (part-time) ensures that the school is maintained to provide for a clean and safe school. Maintenance and Repair: District maintenance staff ensures that the repairs necessary to keep the school in good repair are completed in a timely manner. Deferred Maintenance Budget: The district participates in the State School Deferred Maintenance Program, which provides matching funds on a dollar-for-dollar basis, to assist school districts with expenditures for major repair or replacement of existing school building components. Typically this includes roofing, plumbing, heating, electrical systems, interior or exterior painting, and floor systems.

School Facility Good Repair Status (Most Recent Year)
Year and month in which data were collected: 01/14/2020

System Inspected	Repair Status	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
Overall Rating	Good	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 17-18	School 18-19	District 17-18	District 18-19	State 17-18	State 18-19
ELA	58	30	58	30	50	50
Math	8	20	8	20	38	39

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in Science for All Students

Grades Five, Eight, and Ten

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 17-18	School 18-19	District 17-18	District 18-19	State 17-18	State 18-19
Science	N/A	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: This is a placeholder for the California Science Test (CAST) which was administered operationally during the 2018-19 school year. However, these data are not available for inclusion in the 2018-19 SARC posting due February 1, 2020. These data will be included in the 2019-20 SARC posting due February 1, 2021.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

2018-19 Percent of Students Meeting Fitness Standards

Grade Level	4 of 6	5 of 6	6 of 6
5	20.0	40.0	20.0

Note: Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

School Year 2018-19 CAASPP Assessment Results - English Language Arts (ELA)
Disaggregated by Student Groups, Grades Three through Eight and Eleven

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	23	20	86.96	30.00
Male	--	--	--	--
Female	13	12	92.31	33.33
Hispanic or Latino	--	--	--	--
White	16	13	81.25	38.46
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	12	9	75.00	11.11
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

School Year 2018-19 CAASPP Assessment Results - Mathematics
Disaggregated by Student Groups, Grades Three through Eight and Eleven

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Met or Exceeded
All Students	23	20	86.96	20.00
Male	--	--	--	--
Female	13	12	92.31	16.67
Hispanic or Latino	--	--	--	--
White	16	13	81.25	30.77
Two or More Races	--	--	--	--
Socioeconomically Disadvantaged	12	9	75.00	11.11
English Learners	--	--	--	--
Students with Disabilities	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2019-20)

The staff of Flournoy Union Elementary School District believes that providing students with a quality education is a team effort between home and school. Your close and constant involvement with your child's learning and teachers is the best way to ensure that your child's needs are met. Because parent involvement is especially critical during the adolescent years, we encourage parents to learn about the school and its programs, become more involved in school functions, and maintain open lines of communication.

One of the easiest ways to become involved at Flournoy is to volunteer. Parent volunteers assist on field trips, run book fairs, organize picture days.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

School Safety Plan

Safety of students and staff is a primary concern of Flournoy Union Elementary. The school is always in compliance with all laws, rules, and regulations pertaining to hazardous materials and state earthquake standards. The School Site Safety plan was last reviewed and updated on October 2019 by the school staff and board of education. All revisions were communicated to the both the classified and certificated staff. The school's disaster preparedness plan includes steps for ensuring student and staff safety during a disaster. Fire and disaster drills are conducted on a (monthly/regular) basis throughout the school year. Lockdown drills are held throughout the year. Students are supervised before and after school by certificated and classified staff. Certificated staff/classified staff help with supervision during lunch and break periods. There is a designated area for student drop off and pick up. Visitors must sign in and out and wear a name badge while on campus.

Suspensions and Expulsions for the School	2016-17	2017-18	2018-19
Suspensions Rate	0.0	0.00	0.0
Expulsions Rate	0.0	0.00	0.0

Suspensions and Expulsions for the District	2016-17	2017-18	2018-19
Suspensions Rate	0.0	0.00	0.0
Expulsions Rate	0.0	0.00	0.0

Suspensions and Expulsions for the State	2016-17	2017-18	2018-19
Suspensions Rate	3.6	3.5	3.5
Expulsions Rate	0.1	0.1	0.1

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Ratio of Academic Counselors to Pupils (School Year 2018-19)

Title	Ratio
Academic Counselor*	.0

* One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Student Support Services Staff (School Year 2018-19)

Title	Number of Full-Time Equivalent (FTE)
Counselor (Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

* One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2016-17 Average Class Size	2016-17 # of Classes* Size 1-20	2016-17 # of Classes* Size 21-32	2016-17 # of Classes* Size 33+	2017-18 Average Class Size	2017-18 # of Classes* Size 1-20	2017-18 # of Classes* Size 21-32	2017-18 # of Classes* Size 33+	2018-19 Average Class Size	2018-19 # of Classes* Size 1-20	2018-19 # of Classes* Size 21-32	2018-19 # of Classes* Size 33+
K					26		1		16	1		
Other**												

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Professional Development provided for Teachers

Measure	2017-18	2018-19	2019-20
Number of school days dedicated to Staff Development and Continuous Improvement	5	7	7

As part of the growth process, opportunities for training and staff development are provided at both the district/school site to administrators, teachers, and classified staff. Staff members are offered professional growth opportunities in curriculum, teaching strategies, and methodologies through work days before and after the student calendar as well as monthly minimum days.

The table lists the support service personnel available at Flournoy Elementary.

The Federal No Child Left Behind Act requires that all teachers in core subject areas meet certain requirements in order to be considered as "Highly Qualified" no later than the end of the 2007-08 school year. Minimum qualifications include: possession of a Bachelor's Degree, possession of an appropriate California teaching credential, and demonstrated competence in core academic subjects.

FY 2017-18 Teacher and Administrative Salaries

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$41,693	\$45,252
Mid-Range Teacher Salary	\$53,116	\$65,210
Highest Teacher Salary	\$67,993	\$84,472
Average Principal Salary (ES)	\$0	\$107,614
Average Principal Salary (MS)	\$0	\$112,242
Average Principal Salary (HS)	\$0	\$
Superintendent Salary	\$10,000	\$124,686

Percent of District Budget	District Amount	State Average for Districts In Same Category
Teacher Salaries	16%	31%
Administrative Salaries	12%	7%

* For detailed information on salaries, see the CDE Certificated Salaries & Benefits webpage at www.cde.ca.gov/ds/fd/cs/.

FY 2017-18 Expenditures Per Pupil and School Site Teacher Salaries

Level	Total	Restricted	Unrestricted	Average Teacher Salary
School Site	\$11,998	2,476	9,522	53,905
District	N/A	N/A	9,522	\$53,905.00
State	N/A	N/A	\$7,506.64	\$64,941.00

Percent Differences	Unrestricted	Average Teacher Salary
School Site/District	0.0	0.0
School Site/ State	23.7	-18.6

Note: Cells with N/A values do not require data.

The California Department of Education issued guidance to LEAs on August 1, 2018, regarding how to calculate school-level per-pupil expenditures that will be reported on 2018-19 report cards.

Types of Services Funded

- Lottery
- Title VI Small Rural Schools
- Safety & Violence Prevention
- Special Ed. State
- Instructional Materials Block Grant
- School Based Coordination
- Deferred Maintenance

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

9.5

Patrick Archer

15420 Paskenta Rd
Flournoy, CA 96029
(530) 526-1835
pwa16@yahoo.com

February 4th, 2020

Flournoy Elementary School

15850 Paskenta Rd
Flournoy, CA 96029

Dear School Board Members,

I am interested in serving on the school board. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick Archer', written in a cursive style.

Patrick Archer

Board Policy

Consultants

BP 3600

Business and Noninstructional Operations

The Governing Board authorizes the use of consultants and other independent contractors to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by district staff because of limitations of time, experience, or knowledge. Individuals, firms, or organizations employed as independent contractors may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional, or other matters.

(cf. 3551 - Food Service Operations/Cafeteria Fund)

Note: As this area of law is complex and may alter the legal and financial obligations of the district to particular workers (e.g., eligibility for workers compensation, unemployment and disability insurance benefits, and district health and welfare benefits), legal counsel should be consulted when questions arise regarding the status of those who provide services to the district for remuneration.

As part of the contract process, the Superintendent or designee shall determine that the individual, firm, or organization is properly classified as an independent contractor. A person, firm, or organization shall be considered an employee rather than an independent contractor unless the district is able to demonstrate that all of the following conditions have been met: (Labor Code 2750.3)

1. The person or entity is free from the control and direction of the district in connection with the performance of the work.
2. The person or entity is performing work that is outside the usual course of the district providing educational services.
3. The person or entity is customarily engaged in an independently established trade, occupation, or business of the same nature as the work to be performed.

Specific statutory exceptions to this analysis for the determination of whether a person, firm, or organization is an independent contractor may apply. (Labor Code 2750.3)

All consultant contracts shall be brought to the Board for approval.

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

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

All qualified independent contractors shall be accorded equal opportunity for contracts regardless of actual or perceived race, color, national origin, ancestry, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, sex, sexual orientation, gender, gender identity, gender expression, immigration status, or association with a person or group with one or more of these actual or perceived characteristics. (Education Code 220; Government Code 12940)

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

(cf. 0415 - Equity)

(cf. 4030 - Nondiscrimination in Employment)

Independent contractors shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the Superintendent or designee, depending on the range of duties to be performed by the consultant. The Superintendent or designee shall consider this statement when deciding whether to recommend approval of the contract.

Any consultant hired by the district who is subject to the filing requirements in the district's conflict of interest code shall file a Statement of Economic Interests within the time period required by law. (Government Code 87302)

(cf. 9270 - Conflict of Interest)

When employees of a public university, county office of education, or other public agency serve as consultants or independent contractors in other capacities for the district, they shall certify as part of the agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for the district.

The Board prohibits the harassment of an independent contractor by any district employee or by any other person with whom the independent contractor comes in contact during the course of employment with the district. Additionally, the Board prohibits the harassment of a district employee by an independent contractor. Any complaint of harassment shall be investigated and resolved in accordance with applicable district complaint procedures. (Government Code 12940)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

Legal Reference:

EDUCATION CODE

220 Prohibition of discrimination

10400-10407 Cooperative improvement programs

17596 Limit on continuing contracts

35010 Control of districts; prescription and enforcement of rules

35172 Promotional activities

35204 Contract with attorney

44925 Part-time readers employed as independent contractors

45103 Classified service in districts not incorporating the merit system

45103.5 Contracts for food service consulting services

45134-45135 Employment of retired classified employee

45256 Merit system districts; classified service; positions established for professional experts on a temporary basis

GOVERNMENT CODE

12940 Unlawful employment practices

53060 Contract for special services and advice

82019 Designated employee

87302 Conflict of interest code

LABOR CODE

2750.3 ABC three-part test: employees and independent contractors

UNEMPLOYMENT INSURANCE CODE

606.5 Determination of employment status

621 Employer and employee defined

CODE OF REGULATIONS, TITLE 2

18700.3 Consultant

COURT DECISIONS

Dynamex Operations West, Inc. v. Superior Court of Los Angeles (2018) 4 Cal. 5th 903

S.G. Borello & Sons, Inc. v. Department of Industrial Relations (1989) 48 Cal. 3d 341

Board approved 02/11/2020

(9/88 10/96) 12/19

Administrative Regulation

Nondiscrimination In Employment

AR 4030

Personnel

All allegations of discrimination in employment, including those involving an employee, job applicant, intern, volunteer, or other person contracted to provide services to the district shall be investigated and resolved in accordance with procedures specified in this administrative regulation.

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

(cf. 1240 - Volunteer Assistance)

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

(cf. 4032 - Reasonable Accommodation)

The district designates the position identified below as its coordinator for nondiscrimination in employment (coordinator) to organize and manage the district's efforts to comply with state and federal nondiscrimination laws and to answer inquiries regarding the district's nondiscrimination policies. The coordinator may be contacted at:

(position title)

(address)

(telephone number)

(email)

Measures to Prevent Discrimination

To prevent unlawful discrimination, harassment, and retaliation in district employment, the Superintendent or designee shall implement the following measures:

1. Display in a prominent and accessible location at every work site where the district has employees, and post electronically in a conspicuous location on computers for employee use, up-to-date California Department of Fair Employment and Housing (DFEH) posters on the prohibition of workplace discrimination and harassment, the rights of transgender employees, and the rights and obligations of employees who are pregnant, have a related medical condition, or are recovering from childbirth (Government Code 12950; 2 CCR 11013, 11023, 11049)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

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

2. Publicize the district's nondiscrimination policy and regulation, including the complaint procedures and the coordinator's contact information, by: (5 CCR 4960; 34 CFR 100.6, 106.9)

a. Including them in each announcement, bulletin, or application form that is used in employee recruitment

b. Posting them in all district schools and offices, including staff lounges and other prominent locations

c. Posting them on the district's web site and providing easy access to them through district-supported social media, when available

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 4111/4211/4311 - Recruitment and Selection)

3. Disseminate the district's nondiscrimination policy and administrative regulation to all employees by one or more of the following methods: (2 CCR 11023)

a. Printing and providing a copy to all employees, with an acknowledgment form for each employee to sign and return

b. Sending a copy via email with an acknowledgment return form

- c. Posting a copy on the district intranet with a tracking system ensuring all employees have read and acknowledged receipt of the policies
- d. Discussing the policy and regulation with employees upon hire and/or during a new hire orientation session
- e. Any other way that ensures employees receive and understand the policy

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

- 4. Provide to employees a handbook which contains information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to employees who believe they have been the victim of any discriminatory or harassing behavior
- 5. Provide training regarding the district's nondiscrimination policy, including what constitutes unlawful discrimination, harassment, and retaliation and how and to whom a report of an incident should be made

The district may also provide bystander intervention training to employees which includes information and practical guidance on how to recognize potentially problematic behaviors and which may motivate them to take action when they observe such behaviors. The training and education may include exercises to provide employees with the skills and confidence to intervene as appropriate and to provide them with resources they can call upon that support their intervention. (Government Code 12950.2)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

- 6. Periodically review the district's recruitment, hiring, and promotion processes and regularly monitor the terms, conditions, and privileges of employment to ensure district compliance with law
- 7. For any district facility where 10 percent of employees have a language other than English as their spoken language, translate the policy into every language spoken by at least 10 percent of the workforce (2 CCR 11023)

Complaint Procedure

Any complaint alleging unlawful discrimination or harassment shall be addressed in accordance with the following procedures:

1. Notice and Receipt of Complaint: A complainant may inform a direct supervisor, another supervisor, the coordinator, the Superintendent or, if available, a complaint hotline or an ombudsman. The complainant's direct supervisor may be bypassed in filing a complaint when the supervisor is the subject of the complaint.

The complainant may first attempt to resolve the situation informally with the complainant's supervisor before filing a written complaint.

A supervisor or manager who has received information about an incident of discrimination or harassment, or has observed such an incident, shall report it to the coordinator, whether or not the complainant files a written complaint.

The written complaint should contain the complainant's name, the name of the individual who allegedly committed the act, a description of the incident, the date and location where the incident occurred, any witnesses who may have relevant information, any available evidence of the discrimination or harassment, and any other pertinent information which may assist in investigating and resolving the complaint.

2. Investigation Process: The coordinator shall initiate an impartial investigation of an allegation of discrimination or harassment within five business days of receiving notice of the alleged discriminatory or harassing behavior, regardless of whether a written complaint has been filed or whether the written complaint is complete.

The coordinator shall meet with the complainant to describe the district's complaint procedure and discuss the actions being sought by the complainant in response to the allegation. The coordinator shall inform the complainant that the investigation of the allegations will be fair, timely, and thorough and will be conducted in a manner that provides all parties due process and reaches reasonable conclusions based on the evidence collected. The coordinator shall also inform the parties that the investigation will be kept confidential to the extent possible, but that some information may be disclosed as necessary to conduct an effective investigation.

(cf. 3580 - District Records)

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

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

If the coordinator determines that a detailed fact-finding investigation is necessary, the investigation shall begin immediately. As part of this investigation, the coordinator should interview the complainant, the person accused, and other persons who could be expected to have relevant information.

The coordinator shall track and document the progress of the investigation to ensure reasonable progress and shall inform the parties as necessary.

When necessary to carry out the investigation or to protect employee safety, the coordinator may discuss the complaint with the Superintendent or designee, district legal counsel, or the district's risk manager.

The coordinator shall also determine whether interim measures, such as scheduling changes, transfers, or leaves, need to be taken before the investigation is completed in order to prevent further incidents. The coordinator shall ensure that such interim measures do not constitute retaliation.

3. **Written Report on Findings and Remedial/Corrective Action:** No more than 20 business days after receiving the complaint, the coordinator shall conclude the investigation and prepare a written report of the findings. This timeline may be extended for good cause. If an extension is needed, the coordinator shall notify the parties and explain the reasons for the extension.

The report shall include the decision and the reasons for the decision and shall summarize the steps taken during the investigation. If a determination has been made that discrimination or harassment occurred, the report shall also include any corrective action(s) that have been or will be taken to address the behavior, provide appropriate options for remedial actions and resolutions for the complainant, and ensure that retaliation or further discrimination or harassment is prevented. The report shall be presented to the Superintendent or designee.

A summary of the findings shall be presented to the complainant and the person accused.

4. **Appeal to the Governing Board:** The complainant or the person accused may appeal any findings to the Board within 10 business days of receiving the written report of the coordinator's findings. The Superintendent or designee shall provide the Board with all information presented during the investigation. Upon receiving an appeal, the Board shall schedule a hearing as soon as practicable. Any complaint against a district employee shall be addressed in closed session in accordance with law. The Board shall render its decision within 10 business days.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 9321 - Closed Session)

Other Remedies

In addition to filing a discrimination or harassment complaint with the district, a person may file a complaint with either DFEH or the Equal Employment Opportunity Commission (EEOC). The time limits for filing such complaints are as follows:

1. For filing a complaint with DFEH alleging a violation of Government Code 12940-12952, within three years of the alleged discriminatory act(s), unless an exception exists pursuant to Government Code 12960 (Government Code 12960)
2. For filing a complaint with EEOC, within 180 days of the alleged discriminatory act(s) (42 USC 2000e-5)
3. For filing a complaint with EEOC after first filing a complaint with DFEH, within 300 days of the alleged discriminatory act(s) or within 30 days after the termination of proceedings by DFEH, whichever is earlier (42 USC 2000e-5)

Board approved 02/11/2020

(12/16 3/19) 12/19

Board Policy

Lactation Accommodation

BP 4033

Personnel

The Governing Board recognizes the immediate and long-term health benefits of breastfeeding and desires to provide a supportive environment for any district employee to express milk for an infant child upon returning to work following the birth of the child. The Board prohibits discrimination, harassment, and/or retaliation against any district employee for seeking an accommodation to express breast milk for an infant child while at work.

(cf. 4030 - Nondiscrimination in Employment)

An employee shall notify the employee's supervisor or other appropriate personnel in advance of the intent to request an accommodation. The supervisor shall respond to the request and shall work with the employee to make arrangements. If needed, the supervisor shall address scheduling in order to ensure that the employee's essential job duties are covered during the break time.

Lactation accommodations shall be granted unless limited circumstances exist as specified in law. (Labor Code 1031, 1032; 29 USC 207)

Before a determination is made to deny lactation accommodations to an employee, the employee's supervisor shall consult with the Superintendent or designee. When lactation accommodations are denied, the Superintendent or designee shall document the options that were considered and the reasons for denying the accommodations.

The Superintendent or designee shall provide a written response to any employee who was denied the accommodation(s). (Labor Code 1034)

The district shall include this policy in its employee handbook or in any set of policies that the district makes available to employees. In addition, the Superintendent or designee shall distribute the policy to new employees upon hire and when an employee makes an inquiry about or requests parental leave. (Labor Code 1034)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Break Time and Location Requirements

The district shall provide a reasonable amount of break time to accommodate an employee each time the employee has a need to express breast milk for an infant child. (Labor Code 1030)

To the extent possible, any break time granted for lactation accommodation shall run concurrently with the break time already provided to the employee. Any additional break time used by a non-exempt employee for this purpose shall be unpaid. (Labor Code 1030; 29 USC 207)

The employee shall be provided the use of a private room or location, other than a bathroom, which may be the employee's work area or another location that is in close proximity to the employee's work area. The room or location provided shall meet the following requirements: (Labor Code 1031; 29 USC 207)

1. Is shielded from view and free from intrusion while the employee is expressing milk
2. Is safe, clean, and free of hazardous materials, as defined in Labor Code 6382
3. Contains a place to sit and a surface to place a breast pump and personal items
4. Has access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump
5. Has access to a sink with running water and a refrigerator or, if a refrigerator cannot be provided, another cooling device suitable for storing milk in close proximity to the employee's workspace

If a multipurpose room is used for lactation, among other uses, the use of the room for lactation shall take precedence over other uses for the time it is in use for lactation purposes. (Labor Code 1031)

Dispute Resolution

An employee may file a complaint with the Labor Commissioner at the California Department of Industrial Relations for any alleged violation of Labor Code 1030-1034. (Labor Code 1034)

(cf. 4144/4244/4344 - Complaints)

Legal Reference:

EDUCATION CODE

200-262.4 Educational equity; prohibition of discrimination on the basis of sex

CIVIL CODE

43.3 Right of mothers to breastfeed in any public or private location

GOVERNMENT CODE

12926 Definition of sex; breastfeeding

12940 Unlawful discriminatory employment practices

12945 Unlawful discrimination based on pregnancy, childbirth, or related medical conditions

LABOR CODE

1030-1034 Lactation accommodation

6382 Procedure for listing hazardous substances

CODE OF REGULATIONS, TITLE 2

11035-11051 Unlawful sex discrimination; pregnancy and related medical conditions

UNITED STATES CODE, TITLE 29

207 Fair Labor Standards Act; lactation accommodation

Management Resources:

CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS

Rest Periods/Lactation Accommodation, Frequently Asked Questions

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

Lactation Accommodation for Employers

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Lactation Support Program Toolkit

FEDERAL REGISTER

Reasonable Break Time for Nursing Mothers, December 21, 2010, Vol. 75, No. 244, pages 80073-80079

OFFICE OF THE SURGEON GENERAL PUBLICATIONS

The Surgeon General's Call to Action to Support Breastfeeding, 2011

HEALTH RESOURCES AND SERVICES ADMINISTRATION PUBLICATIONS

The Business Case for Breastfeeding: Steps for Creating a Breastfeeding Friendly Worksite, Toolkit, 2008

U.S. DEPARTMENT OF LABOR, WAGE AND HOUR DIVISION, PUBLICATIONS

Frequently Asked Questions- Break Time for Nursing Mothers

Fact Sheet #73: Break Time for Nursing Mothers under the FLSA, rev. April 2018

WEB SITES

California Department of Industrial Relations, Division of Labor and Standards Enforcement: <http://www.dir.ca.gov/dlse> California Department of Public Health: <http://www.cdph.ca.gov>

California Women, Infants and Children Program: <http://www.wicworks.ca.gov>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Health Resources and Services Administration: <http://www.hrsa.gov>

Office of the Surgeon General: <http://www.surgeongeneral.gov>

U.S. Department of Labor, Wage and Hour Division, Break Time for Nursing Mothers: <http://www.dol.gov/whd/nursingmothers>

Board approved 02/11/2020

Board Policy

Employee Compensation

BP 4151 4251, 4351

Personnel

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)

(cf. 3400 - Management of Districts Assets/Accounts)

(cf. 4000 - Concepts and Roles)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

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, 45268)

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

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)

(cf. 4030 - Nondiscrimination in Employment)

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.

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4312.1 - Contracts)

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)

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 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 in an 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 Code 510, 515; 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. (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.

(cf. 3580 - District Records)

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

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

510 Overtime compensation; length of work day and week; alternative schedules

515 Overtime exemption for administrative, executive, and professional employees

CODE OF REGULATIONS, TITLE 8

11040 Wages and hours; definitions of administrative, executive, and professional employees

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

COURT DECISIONS

Flores v. City of San Gabriel, 9th Cir., June 2, 2016, No. 14-56421

Management Resources:

WEB SITES

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

Internal Revenue Service: <http://www.irs.gov>

School Services of California, Inc.: <http://www.sscal.com>

U.S. Department of Labor, Wage and Hour Division: <http://www.dol.gov/whd>

Board approved 02/11/2020

(7/08 10/16) 12/19

Board Policy

Employee Compensation

BP 4251 4151, 4351

Personnel

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)

(cf. 3400 - Management of Districts Assets/Accounts)

(cf. 4000 - Concepts and Roles)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

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, 45268)

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

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)

(cf. 4030 - Nondiscrimination in Employment)

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.

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4312.1 - Contracts)

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)

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 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 in an 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 Code 510, 515; 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. (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.

(cf. 3580 - District Records)

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

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

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LABOR CODE

226 Employee access to payroll records

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510 Overtime compensation; length of work day and week; alternative schedules

515 Overtime exemption for administrative, executive, and professional employees

CODE OF REGULATIONS, TITLE 8

11040 Wages and hours; definitions of administrative, executive, and professional employees

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

COURT DECISIONS

Flores v. City of San Gabriel, 9th Cir., June 2, 2016, No. 14-56421

Management Resources:

WEB SITES

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

Internal Revenue Service: <http://www.irs.gov>

School Services of California, Inc.: <http://www.sscal.com>

U.S. Department of Labor, Wage and Hour Division: <http://www.dol.gov/whd>

Board approved 02/11/2020

(7/08 10/16) 12/19

Board Policy

Employee Compensation

BP 4351 4152, 4251

Personnel

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

(cf. 3100 - Budget)

(cf. 3400 - Management of Districts Assets/Accounts)

(cf. 4000 - Concepts and Roles)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

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, 45268)

(cf. 4121 - Temporary/Substitute Personnel)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

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)

(cf. 4030 - Nondiscrimination in Employment)

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.

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4312.1 - Contracts)

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)

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 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 in an 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 Code 510, 515; 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. (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.

(cf. 3580 - District Records)

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

Legal Reference:

EDUCATION CODE

45022-45061.5 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

510 Overtime compensation; length of work day and week; alternative schedules

515 Overtime exemption for administrative, executive, and professional employees

CODE OF REGULATIONS, TITLE 8

11040 Wages and hours; definitions of administrative, executive, and professional employees

UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

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Management Resources:

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Board Policy

Bullying

BP 5131.2

Students

The Governing Board recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide a safe school environment that protects students from physical and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

(cf. 5131 - Conduct)

(cf. 5136 - Gangs)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

The Superintendent or designee shall develop strategies for addressing bullying in district schools with the involvement of students, parents/guardians, and staff. As appropriate, the Superintendent or designee may also collaborate with social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

(cf. 1220 - Citizen Advisory Committees)

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

(cf. 6020 - Parent Involvement)

Such strategies shall be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

(cf. 1312.3 - Uniform Complaint Procedures)

If the Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the Superintendent or designee shall advise the student's parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the Superintendent or designee shall allow the transfer in accordance with law and district policy on intradistrict or interdistrict transfer, as applicable.

(cf. 5116.1 - Intradistrict Open Enrollment)

(cf. 5117 - Interdistrict Attendance)

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 Comprehensive safety plan

32283.5 Bullying; online training

35181 Governing board policy on responsibilities of students

35291-35291.5 Rules

46600 Student transfers

48900-48925 Suspension or expulsion

48985 Translation of notices

52060-52077 Local control and accountability plan

PENAL CODE

422.55 Definition of hate crime

647 Use of camera or other instrument to invade person's privacy; misdemeanor

647.7 Use of camera or other instrument to invade person's privacy; punishment

653.2 Electronic communication devices, threats to safety

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

UNITED STATES CODE, TITLE 47

254 Universal service discounts (e-rate)

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

110.25 Notification of nondiscrimination on the basis of age

COURT DECISIONS

Wynar v. Douglas County School District, (2013) 728 F.3d 1062

J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094

Lavine v. Blaine School District, (2002) 279 F.3d 719

Management Resources:

CSBA PUBLICATIONS

Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014

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

Addressing the Conditions of Children: Focus on Bullying, Governance Brief, December 2012

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

Cyberbullying: Policy Considerations for Boards, Policy Brief, rev. July 2010

Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement, 2009

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying Module

California's Social and Emotional Learning: Guiding Principles, 2018

Social and Emotional Learning in California: A Guide to Resources, 2018

Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008

Bullying at School, 2003

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California K-12 Schools in Responding to Immigration Issues, April 2018

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

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

Guidance to America's Schools: Bullying of Students with Disabilities, October 2014

Dear Colleague Letter: Guidance on Schools' Obligations to Protect Students from Student-on-Student Harassment on the Basis of Sex; Race, Color and National Origin; and Disability, October 26, 2010

Dear Colleague Letter: Harassment and Bullying, October 2010

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ls/ss>

California Office of the Attorney General: <http://oag.ca.gov>

Center on Great Teachers and Leaders: <http://gtlcenter.org>

Collaborative for Academic Social and Emotional Learning: <http://casel.org>

Common Sense Media: <http://www.commonsensemedia.org>

National School Safety Center: <http://www.schoolsafety.us>

Partnership for Children and Youth: <http://www.partnerforchildren.org>

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

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(5/18 5/19) 12/19

Administrative Regulation

Bullying

AR 5131.2

Students

Examples of Prohibited Conduct

Bullying is an aggressive behavior that involves a real or perceived imbalance of power between individuals with the intent to cause emotional or physical harm. Bullying can be physical, verbal, or social/relational and may involve a single severe act or repetition or potential repetition of a deliberate act. Bullying includes, but is not limited to, any act described in Education Code 48900(r).

Cyberbullying includes the electronic creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images. Cyberbullying also includes breaking into another person's electronic account or assuming that person's online identity in order to damage that person's reputation.

(cf. 5145.2 - Freedom of Speech/Expression)

(cf. 6163.4 - Student Use of Technology)

Examples of the types of conduct that may constitute bullying and are prohibited by the district include, but are not limited to:

1. Physical bullying: An act that inflicts harm upon a person's body or possessions, such as hitting, kicking, pinching, spitting, tripping, pushing, taking or breaking someone's possessions, or making cruel or rude hand gestures
2. Verbal bullying: An act that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, or threats to cause harm
3. Social/relational bullying: An act that harms a person's reputation or relationships, such as leaving a person out of an activity on purpose, influencing others not to be friends with someone, spreading rumors, or embarrassing someone in public
4. Cyberbullying: An act such as sending demeaning or hateful text messages or emails, spreading rumors by email or by posting on social networking sites, or posting or sharing embarrassing photos, videos, web site, or fake profiles

Measures to Prevent Bullying

The Superintendent or designee shall implement measures to prevent bullying in district schools, including, but not limited to, the following:

1. Ensuring that each school establishes clear rules for student conduct and implements strategies to promote a positive, collaborative school climate

(cf. 5131 - Conduct)

(cf. 5137 - Positive School Climate)

2. Providing information to students, through student handbooks, district and school web sites and social media, and other age-appropriate means, about district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying

3. Encouraging students to notify school staff when they are being bullied or when they suspect that another student is being bullied, and providing means by which students may report threats or incidents confidentially and anonymously

4. Conducting an assessment of bullying incidents at each school and, if necessary, increasing supervision and security in areas where bullying most often occurs, such as playgrounds, hallways, restrooms, and cafeterias

5. Annually notifying district employees that, pursuant to Education Code 234.1, any school staff who witnesses an act of bullying against a student has a responsibility to immediately intervene to stop the incident when it is safe to do so

Staff Development

The Superintendent or designee shall annually make available to all certificated staff and to other employees who have regular interaction with students the California Department of Education (CDE) online training module on the dynamics of bullying and cyberbullying, including the identification of bullying and cyberbullying and the implementation of strategies to address bullying. (Education Code 32283.5)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall provide training to teachers and other school staff to raise their awareness about the legal obligation of the district and its employees to prevent discrimination, harassment, intimidation, and bullying of district students. Such training shall be designed to provide staff with the skills to:

1. Discuss the diversity of the student body and school community, including their varying immigration experiences
2. Discuss bullying prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims
3. Identify the signs of bullying or harassing behavior
4. Take immediate corrective action when bullying is observed
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior

Information and Resources

The Superintendent or designee shall post on the district's web site, in a prominent location and in a manner that is easily accessible to students and parents/guardians, information on bullying and harassment prevention which includes the following: (Education Code 234.6)

1. The district's policy on student suicide prevention, including a reference to the policy's age appropriateness for students in grades K-6

(cf. 5141.52 - Suicide Prevention)

2. The definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8

3. Title IX information included on the district's web site pursuant to Education Code 221.61, and a link to the Title IX information included on CDE's web site pursuant to Education Code 221.6

4. District policies on student sexual harassment, prevention and response to hate violence, discrimination, harassment, intimidation, bullying, and cyberbullying

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

5. A section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media
6. A link to statewide resources, including community-based organizations, compiled by CDE pursuant to Education Code 234.5.
7. Any additional information the Superintendent or designee deems important for preventing bullying and harassment

(cf. 1113 - District and School Web Sites)

Student Instruction

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes social-emotional learning, effective communication and conflict resolution skills, character development, respect for cultural and individual differences, self-esteem development, assertiveness skills, and appropriate online behavior.

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.94 - History-Social Science Instruction)

The district shall also educate students about the negative impact of bullying, discrimination, intimidation, and harassment based on actual or perceived immigration status, religious beliefs and customs, or any other individual bias or prejudice.

Students should be taught the difference between appropriate and inappropriate behaviors, how to advocate for themselves, how to help another student who is being bullied, and when to seek assistance from a trusted adult. As role models for students, staff shall be expected to demonstrate effective problem-solving and anger management skills.

To discourage cyberbullying, teachers may advise students to be cautious about sharing passwords, personal data, or private photos online and to consider the consequences of making negative comments about others online.

Reporting and Filing of Complaints

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance

with AR 1312.3 - Uniform Complaint Procedures. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

(cf. 1312.3 - Uniform Complaint Procedures)

Within one business day of receiving such a report, a staff member shall notify the principal of the report, whether or not a uniform complaint is filed. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report such observation to the principal or a district compliance officer, whether or not the alleged victim files a complaint.

Within two business days of receiving a report of bullying, the principal shall notify the district compliance officer identified in AR 1312.3.

When the circumstances involve cyberbullying, individuals with information about the activity shall be encouraged to save and print any electronic or digital messages that they feel constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated. When a student uses a social networking site or service to bully or harass another student, the Superintendent or designee may file a request with the networking site or service to suspend the privileges of the student and to have the material removed.

Discipline/Corrective Actions

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

(cf. 5116.2 - Involuntary Student Transfers)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

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

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

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

Support Services

The Superintendent, principal, or principal's designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

(cf. 6164.2 - Guidance/Counseling Services)

If any student involved in bullying exhibits warning signs of suicidal thought or intention or of intent to harm another person, the Superintendent or designee shall, as appropriate, implement district intervention protocols which may include, but are not limited to, referral to district or community mental health services, other health professionals, and/or law enforcement.

Board approved 02/11/2020

Board Policy

Courses Of Study

BP 6143

Instruction

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately on the basis of sex, sexual orientation, gender, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability or require or refuse participation by any of its students on any such basis. (5 CCR 4940)

(cf. 0415 - Equity)

(cf. 5145.3 - Nondiscrimination/Harassment)

Elementary Grades

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. (Education Code 51228)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6141.5 - Advanced Placement)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6178 - Career Technical Education)

Legal Reference:

EDUCATION CODE

33319.3 Driver education; CDE materials on road rage

33540 Government and civics instruction in interaction with government agencies

48980 Parental notifications

51202 Instruction in personal and public health and safety

51203 Instruction on alcohol, narcotics and restricted dangerous drugs

51204 Course of study designed for student's needs

51204.5 Social science instruction; history of California; contributions of various groups

51210-51212 Course of study for grades 1-6

51220-51229 Course of study for grades 7-12

51241 Exemption from physical education

51911-51921 Comprehensive health education

51930-51939 Comprehensive sexual health and HIV/AIDS prevention instruction

51940 Curriculum for brain and spinal cord injury prevention

60040-60052 Requirements for instructional materials

66204 Certification of high school courses as meeting university admission criteria

HEALTH AND SAFETY CODE

11032 Definitions of dangerous drugs

CODE OF REGULATIONS, TITLE 5

4940 Nondiscrimination; course access

10020-10043 Automobile driver education and training

10060 Physical education program

UNITED STATES CODE, TITLE 20

6111-6251 School-to-Work Opportunities Act of 1994

Management Resources:

WEB SITES

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

American Health Association: <http://www.heart.org>

American Red Cross, Hands-Only CPR: <http://www.redcross.org/take-a-class>

California Career Resource Network: <http://www.californiacareers.info>

California Colleges.edu: <http://www.californiacolleges.edu>

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

California State University, Admission Requirements:

http://www.csumentor.edu/planning/high_school

University of California, a-g Course Submissions:

<http://hs-articulation.ucop.edu/guide/update-your-a-g-list/submitting-courses>

University of California, List of Approved a-g Courses:

<http://hs-articulation.ucop.edu/agcourselist>

Administrative Regulation

Courses Of Study

AR 6143

Instruction

Grades 1-6

Courses of study for grades 1-6 shall include the following:

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues
- f. The wise use of natural resources

(cf. 6142.5 - Environmental Education)

- 4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

- 5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

- 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

- a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation when appropriate equipment is available

(cf. 6142.8 - Comprehensive Health Education)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease

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

- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

7. Physical education, with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

(cf. 6142.7 - Physical Education and Activity)

8. Career awareness exploration

(cf. 6178 - Career Technical Education)

Grades 7-12

Courses of study for grades 7-12 shall include the following:

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)

a. The history, resources, development, and government of California and the United States, including instruction in:

(1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)

b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

c. The development of the American economic system, including the role of the entrepreneur and labor

d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

e. Eastern and western cultures and civilizations

f. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides), slavery, and the Holocaust

g. Contemporary issues

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

(cf. 6142.2 - World Language Instruction)

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

(cf. 6142.7 - Physical Education and Activity)

5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

(cf. 6142.93 - Science Instruction)

6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

(cf. 6142.6 - Visual and Performing Arts Education)

8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)

9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6178 - Career Technical Education)

10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)

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

Note: Education Code 51202 requires that certain health-related topics be addressed at "the appropriate elementary and secondary grade levels" during grades K-12. Districts may revise item #11 below to indicate topics that will be addressed in grades 7-12.

Note: Education Code 51203 requires the Board to adopt regulations specifying the grade(s) and course(s) in which drug and alcohol education will be given. For language fulfilling this mandate, see AR 5131.6 - Alcohol and Other Drugs.

11. Personal and public safety, accident prevention and health, including instruction in:
(Education Code 51202, 51203)

a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available

b. Fire prevention

c. The protection and conservation of resources, including the necessity for the protection of the environment

d. Venereal disease

e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 6142.8 - Comprehensive Health Education)

Administrative Regulation

Education For English Learners

AR 6174

Instruction

Definitions

English learner means a student who is age 3-21 years, who is enrolled or is preparing to enroll in an elementary or secondary school, and whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the student the ability to meet state academic standards, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society. An English learner may include a student who was not born in the United States or whose native language is a language other than English; a student who is Native American or Alaska Native, or a native resident of the outlying areas, who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or a student who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant. (Education Code 306; 20 USC 7801)

Designated English language development means instruction provided during a time set aside in the regular school day for focused instruction on the state-adopted English language development standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (5 CCR 11300)

Integrated English language development means instruction in which the state-adopted English language development standards are used in tandem with the state-adopted academic content standards. Integrated English language development includes specially designed academic instruction in English. (5 CCR 11300)

Native speaker of English means a student who has learned and used English at home from early childhood and English has been the primary means of concept formation and communication. (Education Code 306)

Identification and Assessments

Upon enrollment in the district, each student's primary language shall be determined through the use of a home language survey. (Education Code 52164.1; 5 CCR 11307, 11518.5)

Any student who is identified as having a primary language other than English as determined by the home language survey, and who has not previously been identified as an English learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be initially assessed for English proficiency using the English Language Proficiency Assessments for California (ELPAC). Prior to administering the ELPAC, the Superintendent or designee shall notify the student's parent/guardian in writing that the student will be administered the initial ELPAC. (Education Code 313, 52164.1; 5 CCR 11518.5)

Administration of the ELPAC, including the use of variations and accommodations in test administration when authorized, shall be conducted in accordance with test publisher instructions and 5 CCR 11518.5-11518.35.

(cf. 6159 - Individualized Education Program)

(cf. 6162.51 - State Academic Achievement Tests)

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

Based on the initial assessment, the student shall be classified either as initially fluent in English proficient or as an English learner. The Superintendent or designee shall notify the student's parent/guardian, in writing, of the results of the ELPAC initial assessment within 30 calendar days after the student's date of initial enrollment, or, if administered prior to the student's initial date of enrollment, up to 60 calendar days prior to such enrollment, but not before July 1 of the school year of the student's initial enrollment. The notice shall indicate whether the student met the ELPAC initial assessment criterion for proficiency and include the district's contact information for use if the parent/guardian has questions or concerns regarding the student's classification. (5 CCR 11518.5)

Each year after a student is identified as an English learner and until the student is redesignated as English proficient, the summative assessment of the ELPAC shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

The Superintendent or designee shall notify parents/guardians of their child's results on the summative assessment of the ELPAC within 30 calendar days following receipt of the results from the test contractor or, if the results are received from the test contractor after the last day of instruction for the school year, within 15 working days of the start of the next school year. (Education Code 52164.1; 5 CCR 11518.15)

(cf. 5145.6 - Parental Notifications)

The parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title I or Title III funds shall receive notification of the assessment of the student's English proficiency. Such notice shall be provided not later than 30 calendar days after the beginning of the school year or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 313.2, 440; 20 USC 6312)

1. The reason for the identification of the student as an English learner and the need for placement in a language acquisition program
2. The level of English proficiency, how the level was assessed, and the status of the student's academic achievement
3. A description of the language acquisition program in which the student is, or will be, participating, including a description of all of the following:
 - a. The methods of instruction used in the program and in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction
 - b. The manner in which the program will meet the educational strengths and needs of the student
 - c. The manner in which the program will help the student develop English proficiency and meet age-appropriate academic standards for grade promotion and graduation
 - d. The specific exit requirements for the program, the expected rate of transition from the program into classes not tailored for English learners, and the expected rate of graduation from secondary school if applicable
 - e. When the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP
4. As applicable, the identification of a student as a long-term English learner or at risk of becoming a long-term English learner, as defined in Education Code 313.1, and the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help such students develop English proficiency and meet age-appropriate academic standards

5. Information about the parent/guardian's right to have the student immediately removed from a program upon the parent/guardian's request
6. Information regarding a parent/guardian's option to decline to enroll the student in the program or to choose another program or method of instruction, if available
7. Information designed to assist a parent/guardian in selecting among available programs, if more than one program or method is offered

Language Acquisition Programs

Whenever parents/guardians of enrolled students, and those enrolled for attendance in the next school year, request that the district establish a specific language acquisition program in accordance with Education Code 310, such requests shall be addressed through the following process: (5 CCR 11311)

1. The school shall make a written record of each request, including any request submitted verbally, that includes the date of the request, the names of the parent/guardian and student making the request, a general description of the request, and the student's grade level on the date of the request. As needed, the school shall assist the parent/guardian in clarifying the request. All requests shall be maintained for at least three years from the date of the request.
2. The school shall monitor requests on a regular basis and notify the Superintendent or designee when the parents/guardians of at least 30 students enrolled in the school, or at least 20 students in the same grade level, request the same or a substantially similar type of language acquisition program. If the requests are for a multilingual program model, the district shall consider requests from parents/guardians of students enrolled in the school who are native English speakers in determining whether this threshold is reached.
3. If the number of parents/guardians described in item #2 is attained, the Superintendent or designee shall:
 - a. Within 10 days of reaching the threshold, notify the parents/guardians of students attending the school, the school's teachers, administrators, and the district's English learner parent advisory committee and parent advisory committee, in writing, of the requests for a language acquisition program
 - b. Identify costs and resources necessary to implement any new language acquisition program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development for the proposed program, and opportunities for parent/guardian and community engagement to support the proposed program goals

c. Within 60 calendar days of reaching the threshold number of parents/guardians described in item #2 above, determine whether it is possible to implement the requested language acquisition program and provide written notice of the determination to parents/guardians of students attending the school, the school's teachers, and administrators

d. If a determination is made to implement the language acquisition program, create and publish a reasonable timeline of actions necessary to implement the program. If a determination is made that it is not possible to implement the program, provide a written explanation of the reason(s) the program cannot be provided.

The district shall notify parents/guardians at the beginning of each school year or upon the student's enrollment regarding the process to request a language acquisition program, including a dual-language immersion program, for their child. The notice shall also include the following: (5 CCR 11309, 11310)

1. A description of the programs provided, including structured English immersion
2. Identification of any language to be taught in addition to English when the program includes instruction in a language other than English
3. The manner in which the program is designed using evidence-based research and includes both designated and integrated English language development
4. The manner in which the district has allocated sufficient resources to effectively implement the program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development, and opportunities for parent/guardian and community engagement to support the program goals
5. The manner in which the program will, within a reasonable period of time, lead to language proficiency and achievement of the state-adopted content standards in English and, when the program includes instruction in another language, in that other language
6. The process to request establishment of a language acquisition program not offered at the school
7. For any dual-language immersion program offered, the specific languages to be taught. The notice also may include the program goals, methodology used, and evidence of the proposed program's effectiveness.

The district shall provide additional and appropriate educational services to English learners for the purposes of overcoming language barriers and academic deficits in other areas of the core curriculum. (5 CCR 11302)

Reclassification/Redesignation

English learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read, and write English well enough to receive instruction in an English language mainstream classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

The procedures used to determine whether an English learner shall be reclassified as fluent English proficient shall include, but not be limited to: (Education Code 313, 52164.6; 5 CCR 11303)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the ELPAC
2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student
3. Parent/guardian involvement, including:
 - a. Notice to parents/guardians of language reclassification and placement, including a description of the reclassification process and the parent/guardian's opportunity to participate
 - b. Encouragement of parent/guardian participation in the district's reclassification procedure, including seeking parent/guardian opinion and consultation during the reclassification process
4. Student performance on an objective assessment of basic skills in English that shows whether the student is performing at or near grade level

The student's language proficiency assessments, the participants in the reclassification process, and any decisions regarding reclassification shall be retained in the student's permanent record. (5 CCR 11305)

(cf. 5125 - Student Records)

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

The Superintendent or designee shall monitor students for at least four years following their reclassification to ensure correct classification and placement and to determine whether any additional academic support is needed.

Advisory Committees

A school-level English Learner Advisory Committee (ELAC) shall be established when there are more than 20 English learners at the school. Parents/guardians of English learners, elected by parents/guardians of English learners at the school, shall constitute committee membership in at least the same percentage as English learners represent of the total number of students in the school. The school may designate for this purpose an existing school-level advisory committee provided that it meets these criteria for committee membership. (Education Code 52176; 5 CCR 11308)

The ELAC shall be responsible for assisting in the development of a schoolwide needs assessment, recommending ways to make parents/guardians aware of the importance of school attendance, and advising the principal and school staff in the development of a detailed master plan for English learners for the individual school and submitting the plan to the Governing Board for consideration for inclusion in the district master plan. (Education Code 52176)

When the district has more than 50 English learners, the Superintendent or designee shall establish a District English Learner Advisory Committee (DELAC), the majority of whose membership shall be composed of parents/guardians of English learners who are not employed by the district. Alternatively, the district may use a subcommittee of an existing districtwide advisory committee on which parents/guardians of English learners have membership in at least the same percentage as English learners represent of the total number of students in the district. (Education Code 52176)

The DELAC shall advise the Board on at least the following tasks: (5 CCR 11308)

1. Developing a district master plan for education programs and services for English learners, taking into consideration the school site plans for English learners
2. Conducting a districtwide needs assessment on a school-by-school basis
3. Establishing a district program, goals, and objectives for programs and services for English learners
4. Developing a plan to ensure compliance with applicable teacher or instructional aide requirements

5. Administering the annual language census
6. Reviewing and commenting on the district's reclassification procedures
7. Reviewing and commenting on the required written parental notifications

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

In order to assist the advisory committee in carrying out its responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

LCAP Advisory Committee

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 11301, 15495)

(cf. 0460 - Local Control and Accountability Plan)

The DELAC may also serve as the LCAP English learner advisory committee.

Board approved 02/11/2020