



Flournoy Union Elementary School District

PO Box 2280; 15850 Paskenta Rd, Flournoy, CA 96029

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

BOARD MEETING AGENDA

Tuesday, January 11, 2022 at 6:15 pm

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

DATE: Tuesday, January 11, 2022 at 6:15 pm

TYPE: Regular Board Meeting

LOCATION: Via web conference.

To participate in the live meeting click on the link below.

Join Zoom Meeting

<https://us04web.zoom.us/j/76189952111?pwd=Vmc0UmpONTd4RVVGSlQ3ZuSUlSUT09>

Meeting ID: 761 8995 2111 BPasscode: 5D9f62

PUBLIC HEARING NOTICE POSTED: NONE

BOARD MEETING AGENDA POSTED: 01/7/2022 Flournoy School, Flournoy Store and Paskenta Store

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

Roll call

Patrick Archer _____

Cathy Bjornestad-Tobin _____

Tyson Carter _____

Sara Valoroso _____

Mike Sanderson _____

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. PLEDGE OF ALLEGIANCE

Recognize staff present:

Rachel Davis, Superintendent _____

Melinda Flournoy, Business Manager _____

Amanda Taylor, Teacher _____

Cody Weston, Custodian _____

Mei Vance, Instructional Aide _____

Sandra Palafox, Instructional Aide _____

Maria Herrera _____

Deborah Hammons _____

3. **ADOPTION OF AGENDA**

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

4. **APPROVAL OF MINUTES FROM THE MEETINGS OF: Thursday, December 16, 2021**

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

5. **COMMENTS**

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

6. **GENERAL FUNCTION CONSENT ITEMS**

1. Bills and warrants for: **December 2021**
2. MOUs/Agreements: **NONE**

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

7. **PUBLIC HEARING: NONE**8. **DISCUSSION/ACTION ITEMS (Attachments)**

1. Consider approval of the Quarterly Report on Williams Uniform Complaints

_____/_____/_____
Motion/Second Ave/Noes /Abstain

2. Discuss and approve the 2020-21 School Accountability Report Card (SARC) published in the 2021-22 school year.

_____/_____/_____
Motion/Second Ave/Noes /Abstain

3. Consider acceptance of the 2020-21 Financial Audit for FUESD

_____/_____/_____
Motion/Second Ave/Noes /Abstain

4. Discuss and consider approval of the 2021-22 Comprehensive School Safety Plan

_____/_____/_____
Motion/Second Ave/Noes /Abstain

5. Establishment 2022 Schedule of Regular Meetings of the Board of Trustees

_____/_____/_____
Motion/Second Ave/Noes /Abstain

9. **DISCUSSION ON NEXT BOARD MEETING**

1. Next meeting date: _____.
2. Possible items for action/discussion
 - Supplement to the Annual Update 2021-22 LCAP by 02/28/22
 - Estimates and Quotes for resurfacing the black top
 - Estimates and Quotes for a Mobile Modular Classroom/Gym/Cafeteria

9. **FURTHER COMMENTS**

1. From members of the Board of Education
2. From the Superintendent _____ Adjournment at _____ p.m.



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BOARD MEETING MINUTES

Thursday, December 16, 2021 at 6:15 pm

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

DATE: Thursday, December 16, 2021 at 6:15 pm

TYPE: Regular Board Meeting

LOCATION: Via web conference.

To participate in the live meeting click on the link below.

Join Zoom Meeting

<https://us04web.zoom.us/j/76189952111?pwd=Vmc0UmpONTd4RVVGSFlsQ3ZuSUlsUT09>

Meeting ID: 761 8995 2111 BPasscode: 5D9f62

PUBLIC HEARING NOTICE POSTED:

BOARD MEETING AGENDA POSTED: 12/13/2021 Flournoy School, Flournoy Store and Paskenta Store

1. **PUBLIC MEETING CALL TO ORDER BY PRESIDING OFFICER** ____ CT____, at __6:15__ p.m.

Roll call

Patrick Archer	<u> X </u>
Cathy Bjornestad-Tobin	<u> X </u>
Tyson Carter	<u> </u>
Sara Valoroso	<u> </u>
Mike Sanderson	<u> X </u>

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. **PLEDGE OF ALLEGIANCE**

Recognize staff present:

Rachel Davis, Superintendent	<u> X </u>
Melinda Flournoy, Business Manager	<u> X </u>
Amanda Taylor, Teacher	<u> </u>
Cody Weston, Custodian	<u> </u>
Mei Vance, Instructional Aide	<u> </u>
Sandra Palafox, Instructional Aide	<u> </u>
Maria Herrera	<u> </u>
Deborah Hammons	<u> </u>

3. **ADOPTION OF AGENDA**

PA / MS 3 / 0 / 0
Motion/Second Ayes/Noes / Abstain

4. **APPROVAL OF MINUTES FROM THE MEETINGS OF: Tuesday, November 9, 2021**

MS / PA 3 / 0 / 0
Motion/Second Ayes/Noes / Abstain

5. **COMMENTS**

1. From members of the Board of Education **NONE**
2. From the Superintendent and Business Manager **Superintendent Rachel Davis updated the board on LCAP and Boys and Girls Basketball.**
3. From the Staff/Teachers

6. **GENERAL FUNCTION CONSENT ITEMS**

1. Bills and warrants for: **November 2021**
2. MOUs/Agreements: **NONE**

PA / MS 3 / 0 / 0
Motion/Second Ayes/Noes / Abstain

7. **PUBLIC HEARING: NONE**8. **DISCUSSION/ACTION ITEMS (Attachments)**

1. Consider approval of the Educator Effectiveness Expenditure Plan discussed at November Board meeting.
2. Discuss and approve the 2021-22 First Interim Report
3. Discuss and approve the Annual Report of Developer Fees

MS / PA 3 / 0 / 0
Motion/Second Aye/Noes / Abstain

PA / MS 3 / 0 / 0
Motion/Second Aye/Noes / Abstain

MS / PA 3 / 0 / 0
Motion/Second Aye/Noes / Abstain

9. **DISCUSSION ON NEXT BOARD MEETING**

1. Next meeting date: **Tuesday, January 11, 2021 at 6:15 p.m.**
2. Possible items for action/discussion
 - Review Audit Report for prior year
 - School Accountability Report Card (SARC)
 - Supplement to the Annual Update 2021-22 LCAP
 - Quarterly Report on Williams Uniform Complaints
 - Estimates and Quotes for resurfacing the black top
 - Estimates and Quotes for a Mobile Modular Classroom

9. **FURTHER COMMENTS**

1. From members of the Board of Education
2. From the Superintendent RD **Adjournment at 6:43 p.m.**

Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40224057	12/01/2021	Flores Lawn Service	01-5600	Slump Removal		2,100.00
40224058	12/01/2021	California Safety Company	01-5507	Monthly Central Station Monitoring		100.00
40224059	12/01/2021	Coastal Business Systems Inc.	01-5600	Copier Lease		497.32
40224060	12/01/2021	CSM Consulting	01-5800	E-rate installment July, August & September		350.00
40224061	12/01/2021	Diamond M Fire Protection, Inc	01-5600	Annual Fire Sprinkler Inspection		600.00
40224062	12/01/2021	Green Waste	01-5506	Elkins Garbage Bill	179.79	
40224063	12/01/2021	J&J Pumps, Inc.	01-5600	Garbage Bill	251.78	431.57
40224064	12/01/2021	J.M. Distributing Dairy Prod.	13-4700	Plumbing Repairs		2,766.76
40224065	12/01/2021	Pacific Gas & Electric Co	01-5503	Milk for Lunches		620.70
				Electricity	876.26	
40224066	12/01/2021	Michael D. Butler	01-5502	Elkins Electric Bill	54.83	931.09
40224067	12/01/2021	Tehama County Mosquito	01-5800	Water Operator Service		95.00
				Elkins Assessment Statement	26.86	
40224068	12/01/2021	US Bank	01-4300	Flournoy Assessment Statement	26.86	53.72
			13-4300	Various	2,284.60	
			13-4700	Various	88.36	
				Various	783.93	3,156.89
Total Number of Checks					12	11,703.05

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	11	10,210.06
13	CAFETERIA SPEC REV	2	1,492.99
Total Number of Checks		12	11,703.05
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			11,703.05

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

Generated for MELINDA FLOURNOY (MFLOURNOY908), Jan 3
2022 10:36AM

ESCAPE ONLINE

Page 1 of 1

6.

Quarterly Report on Williams Uniform Complaints
Education Code 35186(d)

District: Flournoy Union Elementary School District ☐

Person completing this form: Melinda Flournoy Title: Business Manager

Quarterly Report Submission Date: January ☐ 2022 ☐
Month Year

Date for information to be reported publicly at governing board meeting: 01/11/22

Please check the box that applies:

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

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

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

Rachel Davis ☐

Print Name of District Superintendent

Rachel Davis
Signature of District Superintendent

1/7/22
Date

Flournoy Elementary School

2021 School Accountability Report Card



General Information about the School Accountability Report Card (SARC)

SARC Overview



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 and access to prior year reports, see the California Department of Education (CDE) SARC web page at www.cde.ca.gov/ta/ac/sa/

For more information about the LCFF or the LCAP, see the CDE LCFF web page at www.cde.ca.gov/fq/aa/lc/

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at 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).

California School Dashboard



The California School Dashboard (Dashboard) www.caschooldashboard.org/ reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

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.

2021-22 School Contact Information

School Name	Flournoy Elementary School
Street	15850 Paskenta Rd.
City, State, Zip	Flournoy, CA 96029-2260
Phone Number	530.833.5331
Principal	Rachel Davis
Email Address	rdavis@flournoyschool.org
School Website	www.flournoyschool.org
County-District-School (CDS) Code	52715300000000

2021-22 District Contact Information

District Name	Flournoy Union Elementary School District
Phone Number	530-833-5331
Superintendent	Rachel Davis
Email Address	rdavis@flournoyschool.org
District Website Address	www.flournoyschool.org

2021-22 School Overview

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 this School

2020-21 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

2020-21 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

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

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>

2019-20 Teacher Preparation and Placement

Authorization/Assignment	2019-20
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	
Intern Credential Holders Properly Assigned	
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	
Unknown	
Total Teaching Positions	

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2019-20 Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2019-20
Permits and Waivers	
Misassignments	
Vacant Positions	
Total Teachers Without Credentials and Misassignments	

2019-20 Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2019-20
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

2019-20 Class Assignments

Indicator	2019-20
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	

2021-22 Quality, Currency, Availability of Textbooks and Other Instructional Materials

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.

Year and month in which the data were collected

August 2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	MacMillan/McGraw Hill Adoption Year 2002	Yes	0.0%
	Pearson/Prentice Hall Adoption Year 2010		
Mathematics	Houghton Mifflin / Harcourt School Publishers Adoption Year 2014 Jump Math	Yes	0.0%
Science	CPO Science Adoption Year 2007	Yes	0.0%
	Houghton Mifflin Adoption Year 2007		
History-Social Science	Glencoe/McGraw Hill Adoption Year 2006	Yes	0.0%
	MacMillan/McGraw Hill Adoption Year 2006		
Foreign Language			
Health			

Visual and Performing Arts**Science Laboratory Equipment**
(grades 9-12)**School Facility Conditions and Planned Improvements**

Flournoy Union Elementary was originally constructed in 1922. The school is comprised of 1 classroom 1 library/stage, 1 staff lounge, 1 cafeteria/multipurpose/classroom 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.

Year and month of the most recent FIT report

01/04/2022

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

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

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 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).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

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.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
English Language Arts/Literacy (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
Mathematics (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A

					Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level

*At or above the grade-level standard in the context of the local assessment administered.

2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level
N/A Student Groups	N/A Total Enrollment	N/A Number Tested	N/A Percent Tested	N/A Percent Not Tested	N/A Percent At or Above Grade Level

*At or above the grade-level standard in the context of the local assessment administered.

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

For any 2020-2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Subject	School 2019-20	School 2020-21	District 2019-20	District 2020-21	State 2019-20	State 2020-21
Science (grades 5, 8 and high school)	N/A		N/A		N/A	

2020-21 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. For any data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2020-21 Career Technical Education Programs

2020-21 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2020-2021 Pupils Enrolled in Courses Required for UC/CSU Admission	
2019-2020 Graduates Who Completed All Courses Required for UC/CSU Admission	

B. Pupil Outcomes

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.

2020-21 California Physical Fitness Test Results

Due to the COVID-19 crisis, the Physical Fitness Test was suspended during the 2020-2021 school year and therefore no data are reported and each cell in this table is populated with "N/A."

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
Grade 5	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A

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 regarding the school district and at each school site.

2021-22 Opportunities for Parental Involvement

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.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2018-19	School 2019-20	School 2020-21	District 2018-19	District 2019-20	District 2020-21	State 2018-19	State 2019-20	State 2020-21
Dropout Rate									
Graduation Rate									

2020-21 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2020-21 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

2020-21 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

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

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2018-19	School 2020-21	District 2018-19	District 2020-21	State 2018-19	State 2020-21
---------	-------------------	-------------------	---------------------	---------------------	------------------	------------------

Suspensions

Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-2020 suspensions and expulsions rate data are not comparable to other year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
---------	-------------------	---------------------	------------------

Suspensions

Expulsions

2020-21 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
---------------	------------------	-----------------

All Students

Female

Male

American Indian or Alaska Native

Asian

Black or African American

Filipino

Hispanic or Latino

Native Hawaiian or Pacific Islander

Two or More Races

White

English Learners

Foster Youth

Homeless

Socioeconomically Disadvantaged

Students Receiving Migrant Education Services

Students with Disabilities

2021-22 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 January 2022 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.

D. Other SARC Information

Information Required in the SARC

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

2018-19 Elementary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2018-19 Secondary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2020-21 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. 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.

Title	Ratio
Pupils to Academic Counselor	

2020-21 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. 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.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

2019-20 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2019-20 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11,998	2,476	9,522	53,905
District	N/A	N/A	9,522	53905.
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
Percent Difference - School Site and State	N/A	N/A	20.5	-28.0

2020-21 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

2019-20 Teacher and Administrative Salaries

This table displays the 2019-20 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2020-21 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	
English	
Fine and Performing Arts	
Foreign Language	
Mathematics	
Science	
Social Science	
Total AP Courses Offered	

Professional Development

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 Flourney 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.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2019-20	2020-21	2021-22
Number of school days dedicated to Staff Development and Continuous Improvement	7	7	7



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

January 3, 2022

Board of Education
Flournoy Union Elementary School District
Flournoy, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Flournoy Union School District (the "District") for the year ended June 30, 2021. 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 February 27, 2020. 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. As described in Note 14 to the financial statements, the Flournoy Union Elementary School District changed accounting policies related to Fiduciary Activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, Fiduciary Activities, in 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities and Statement of Revenues, Expenditures, and Changes in Fund Balances. 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.

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Significant Audit Matters (continued)

Qualitative Aspects of Accounting Practices (continued)

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 10 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 January 3, 2022.

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 Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

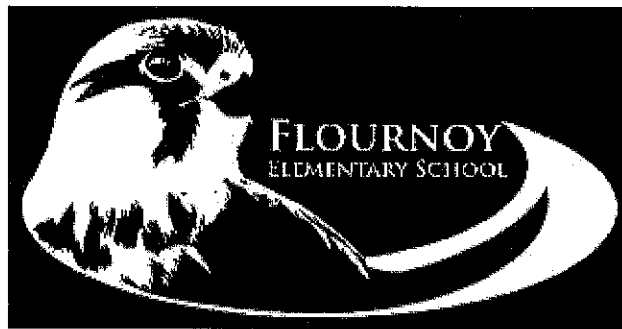
Very truly yours,

Christy White, Inc.

Christy White, Inc.
San Diego, California

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2021



FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2021

FINANCIAL SECTION

Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	10
Statement of Activities	11
Fund Financial Statements	
Governmental Funds – Balance Sheet.....	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	13
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances.....	14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	15
Notes to Financial Statements.....	16

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – Budgetary Comparison Schedule	39
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS	40
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS	41
Schedule of District Contributions - CalSTRS	42
Schedule of District Contributions - CalPERS	43
Notes to Required Supplementary Information	44

SUPPLEMENTARY INFORMATION

Schedule of Instructional Time	45
Schedule of Financial Trends and Analysis	46
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	47

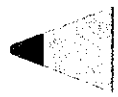
OTHER INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	50
Report on State Compliance	52

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results.....	54
Financial Statement Findings	55
State Award Findings and Questioned Costs	56
Summary Schedule of Prior Audit Findings.....	57

FINANCIAL SECTION



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, 2021, 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, 2021, 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.

Emphasis of Matter

Change in Accounting Principle

As described in Note 14 to the basic financial statements, the Flournoy Union Elementary School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which established accounting and financial reporting standards for the identification and reporting of fiduciary activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 January 3, 2022 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.

Christy White, Inc.

San Diego, California
January 3, 2022

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

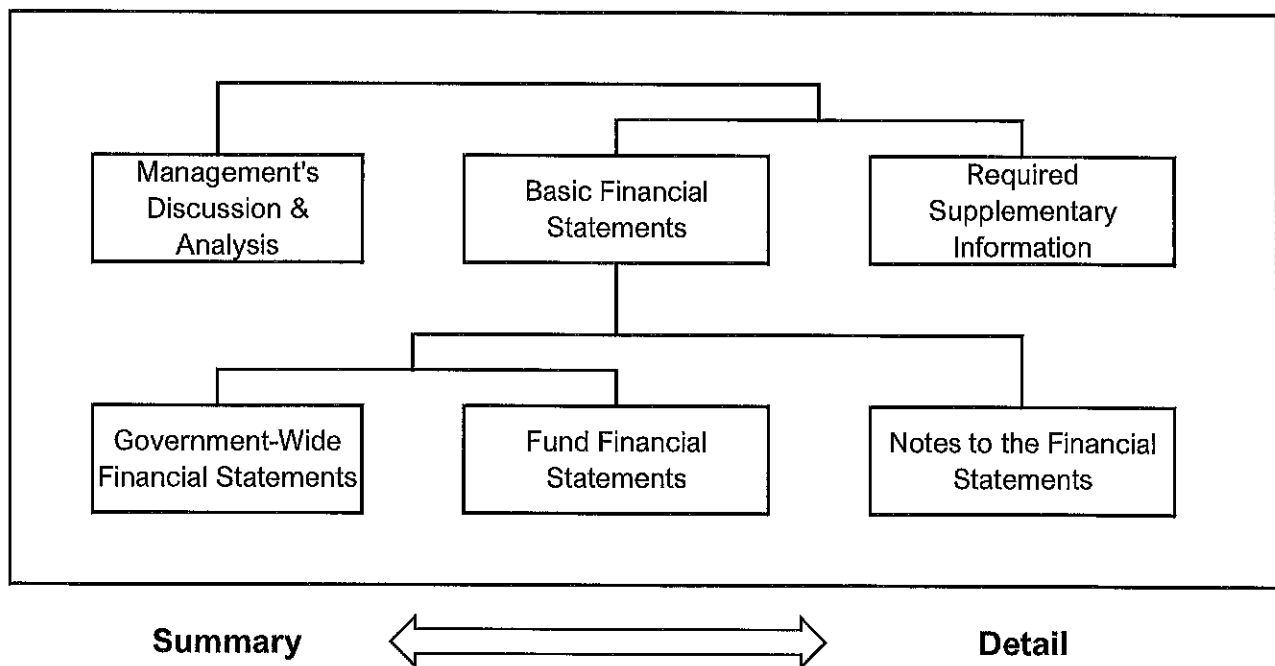
Our discussion and analysis of Flournoy Union Elementary School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was \$778,133 at June 30, 2021. This was an increase of \$253,975 from the prior year, after restatement.
- Overall revenues were \$676,055, which exceeded expenses of \$652,423.
- The increase in net position is largely due to the closure and lapsation of Elkins Elementary School District beginning in the 2020-21 year, resulting in \$230,343 recorded as a special item.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial 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.

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, 2021**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$778,133 at June 30, 2021, as reflected in the table below. Of this amount, \$328,811 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		
	2021	2020	Net Change
ASSETS			
Current and other assets	\$ 852,673	\$ 566,388	\$ 286,285
Capital assets	311,032	527,610	(216,578)
Total Assets	1,163,705	1,093,998	69,707
DEFERRED OUTFLOWS OF RESOURCES			
	232,093	103,044	129,049
LIABILITIES			
Current liabilities	67,761	55,608	12,153
Long-term liabilities	508,831	317,572	191,259
Total Liabilities	576,592	373,180	203,412
DEFERRED INFLOWS OF RESOURCES			
	41,073	103,187	(62,114)
NET POSITION			
Net investment in capital assets	311,032	327,610	(16,578)
Restricted	138,290	99,976	38,314
Unrestricted	328,811	93,089	235,722
Total Net Position	\$ 778,133	\$ 520,675	\$ 257,458

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

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, expenses, and special items for the year.

	Governmental Activities		
	2021	2020	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 64,559	\$ 73,873	\$ (9,314)
Operating grants and contributions	112,103	41,317	70,786
General revenues			
Property taxes	166,606	89,564	77,042
Unrestricted federal and state aid	306,487	293,071	13,416
Other	26,300	39,750	(13,450)
Total Revenues	676,055	537,575	138,480
EXPENSES			
Instruction	382,298	294,312	87,986
Instruction-related services	54,079	59,834	(5,755)
Pupil services	53,232	51,737	1,495
General administration	75,854	56,360	19,494
Plant services	74,679	74,851	(172)
Ancillary and community services	2,569	-	2,569
Other outgo	9,712	17,220	(7,508)
Total Expenses	652,423	554,314	98,109
Transfers & special items	230,343	-	230,343
Change in net position	253,975	(16,739)	270,714
Net Position - Beginning, as Restated*	524,158	537,414	(13,256)
Net Position - Ending	\$ 778,133	\$ 520,675	\$ 257,458

**Beginning net position was restated for the 2021 year only.*

The cost of all our governmental activities this year was \$652,423 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was \$166,606 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, 2021**

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	
	2021	2020
Instruction	\$ 242,664	\$ 216,759
Instruction-related services	54,079	59,834
Pupil services	28,339	19,872
General administration	75,854	56,360
Plant services	74,679	74,851
Ancillary and community services	(1,346)	-
Transfers to other agencies	1,492	11,448
Total Expenses	\$ 475,761	\$ 439,124

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 \$784,912, which is more than this year's restated beginning fund balance of \$514,263. The District's General Fund had \$53,661 more in operating revenues than expenditures for the year ended June 30, 2021, as well as \$229,744 of special items. The District's Capital Facilities Fund had \$12,558 more in operating revenues than expenditures for the year ended June 30, 2021.

CURRENT YEAR BUDGET 2020-2021

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, 2021**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2020-2021 the District had invested \$311,032 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2021	2020	Net Change
CAPITAL ASSETS			
Buildings & improvements	\$ 683,139	\$ 683,139	\$ -
Furniture & equipment	56,174	56,174	-
Accumulated depreciation	(428,281)	(411,703)	(16,578)
Total Capital Assets	\$ 311,032	\$ 327,610	\$ (16,578)

Long-Term Liabilities

At year-end, the District had \$508,831 in long-term liabilities, an increase of 60.23% 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		
	2021	2020	Net Change
LONG-TERM LIABILITIES			
Compensated absences	\$ 9,171	\$ -	\$ 9,171
Net pension liability	499,660	317,572	182,088
Total Long-term Liabilities	\$ 508,831	\$ 317,572	\$ 191,259

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.

In its March 2021 and June 2021 quarterly reports, the UCLA Anderson Forecast anticipated a robust recovery from the COVID-19-induced recession that began in March 2020. However, in its September 2021 quarterly report, hopes for blockbuster economic growth have been tempered by the spread of the delta variant and stagnating vaccination rates, which in turn have led to consumer caution and supply constraints. As a result, what could have been a couple of years of blockbuster economic performance will now likely feature solid but unspectacular growth. The economy is currently down 5.3 million payroll jobs from its pre-COVID peak, and there is little evidence to suggest that the expiration of enhanced unemployment benefits will lead to a surge in job applications.

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. Governor Gavin Newsom's "California Comeback Plan" includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

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 May 2021 Budget Revision provides additional funding to further reduce the funding deferrals that were included in the 2020-21 Enacted Budget. The Governor's Budget in January proposed paying down \$9.2 billion of the K-12 deferrals. The May 2021 Budget Revision proposes paying down an additional \$1.1 billion, leaving a balance of \$2.6 billion at the end of the 2021-22 fiscal year.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2021. The amount of the liability is material to the financial position of the District. Beginning in 2021-22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1% annually (not to exceed 20.25% of creditable compensation), the projected employer contribution rate for 2021-22 is 16.92%. The CalPERS Board adopted an employer contribution rate of 22.91% for 2021-22. 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 2021-22 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, 2021

	Governmental Activities
ASSETS	
Cash and investments	\$ 765,980
Accounts receivable	86,096
Inventory	597
Capital assets, net of accumulated depreciation	311,032
Total Assets	1,163,705
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	232,093
Total Deferred Outflows of Resources	232,093
LIABILITIES	
Accrued liabilities	60,586
Unearned revenue	7,175
Long-term liabilities, non-current	508,831
Total Liabilities	576,592
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	41,073
Total Deferred Inflows of Resources	41,073
NET POSITION	
Net investment in capital assets	311,032
Restricted:	
Capital projects	107,816
Educational programs	23,077
Food service	2,568
Associated student body	4,829
Unrestricted	328,811
Total Net Position	\$ 778,133

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, 2021**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 382,298	\$ 56,339	\$ 83,295	\$ (242,664)
Instruction-related services				
School site administration	54,079	-	-	(54,079)
Pupil services				
Home-to-school transportation	566	-	-	(566)
Food services	51,699	-	24,893	(26,806)
All other pupil services	967	-	-	(967)
General administration				
Centralized data processing	653	-	-	(653)
All other general administration	75,201	-	-	(75,201)
Plant services	74,679	-	-	(74,679)
Ancillary services	2,569	-	3,915	1,346
Other outgo	9,712	8,220	-	(1,492)
Total Governmental Activities	\$ 652,423	\$ 64,559	\$ 112,103	(475,761)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				166,606
Federal and state aid not restricted for specific purposes				306,487
Interest and investment earnings				10,509
Miscellaneous				15,791
Subtotal, General Revenue				499,393
Change in net position before transfers & special items				23,632
Special item				230,343
Total Transfers & Special Items				230,343
CHANGE IN NET POSITION				253,975
Net Position - Beginning, as Restated				524,158
Net Position - Ending				\$ 778,133

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

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 652,306	\$ 107,816	\$ 5,858	\$ 765,980
Accounts receivable	83,557	-	2,539	86,096
Stores inventory	-	-	597	597
Total Assets	\$ 735,863	\$ 107,816	\$ 8,994	\$ 852,673
LIABILITIES				
Accrued liabilities	\$ 60,586	\$ -	\$ -	\$ 60,586
Unearned revenue	7,175	-	-	7,175
Total Liabilities	67,761	-	-	67,761
FUND BALANCES				
Nonspendable	1,500	-	1,597	3,097
Restricted	23,077	107,816	7,397	138,290
Assigned	572,525	-	-	572,525
Unassigned	71,000	-	-	71,000
Total Fund Balances	668,102	107,816	8,994	784,912
Total Liabilities and Fund Balances	\$ 735,863	\$ 107,816	\$ 8,994	\$ 852,673

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, 2021

Total Fund Balance - Governmental Funds	\$ 784,912
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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	\$ 739,313	
Accumulated depreciation	<u>(428,281)</u>	311,032

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	\$ 9,171	
Net pension liability	<u>499,660</u>	(508,831)

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	\$ 232,093	
Deferred inflows of resources related to pensions	<u>(41,073)</u>	191,020

Total Net Position - Governmental Activities	<u>\$ 778,133</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, 2021**

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources	\$ 448,778	\$ -	\$ -	\$ 448,778
Federal sources	71,062	-	23,686	94,748
Other state sources	43,929	-	1,380	45,309
Other local sources	79,771	12,558	3,742	96,071
Total Revenues	643,540	12,558	28,808	684,906
EXPENDITURES				
Current				
Instruction	380,985	-	-	380,985
Instruction-related services				
School site administration	50,253	-	-	50,253
Pupil services				
Home-to-school transportation	566	-	-	566
Food services	-	-	52,152	52,152
All other pupil services	967	-	-	967
General administration				
Centralized data processing	653	-	-	653
All other general administration	74,562	-	-	74,562
Plant services	72,181	-	-	72,181
Ancillary services	-	-	2,569	2,569
Transfers to other agencies	9,712	-	-	9,712
Total Expenditures	589,879	-	54,721	644,600
Excess (Deficiency) of Revenues				
Over Expenditures	53,661	12,558	(25,913)	40,306
Other Financing Sources (Uses)				
Transfers in	-	-	27,107	27,107
Transfers out	(27,107)	-	-	(27,107)
Net Financing Sources (Uses)	(27,107)	-	27,107	-
Special Items				
Special item	229,744	-	599	230,343
Total Special Items	229,744	-	599	230,343
NET CHANGE IN FUND BALANCE	256,298	12,558	1,793	270,649
Fund Balance - Beginning, as Restated	411,804	95,258	7,201	514,263
Fund Balance - Ending	\$ 668,102	\$ 107,816	\$ 8,994	\$ 784,912

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, 2021**

Net Change in Fund Balances - Governmental Funds **\$ 270,649**

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: (16,578)

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:

(9,171)

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:

9,075

Change in Net Position of Governmental Activities

\$ 253,975

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Flournoy 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. 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, 2021

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. 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.

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:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

Cafeteria 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, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide 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.

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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

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.

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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

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)

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.

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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

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)

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.

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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

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 (continued)

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.

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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2019. The District has implemented this Statement as of June 30, 2021.

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 was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard's primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

GASB Statement No. 97 – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard's primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities
Investment in county treasury	\$ 758,651
Cash on hand and in banks	4,829
Cash in revolving fund	2,500
Total	\$ 765,980

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.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (continued)

B. Policies and Practices (continued)

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.

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.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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 \$769,529 and an amortized book value of \$758,651. The average weighted maturity for this pool was not available.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (continued)

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, 2021, the pooled investments in the County Treasury were not rated.

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, 2021, 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, 2021 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	<u>\$ 769,529</u>
Total	<u>\$ 769,529</u>

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government			
Categorical aid	\$ 25,848	\$ 2,389	\$ 28,237
State Government			
Categorical aid	55,447	150	55,597
Lottery	2,262	-	2,262
Total	\$ 83,557	\$ 2,539	\$ 86,096

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 01, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities				
Capital assets being depreciated				
Buildings & improvements	\$ 683,139	\$ -	\$ -	\$ 683,139
Furniture & equipment	56,174	-	-	56,174
Total Capital Assets Being Depreciated	739,313	-	-	739,313
Less Accumulated Depreciation				
Buildings & improvements	364,927	15,907	-	380,834
Furniture & equipment	46,776	671	-	47,447
Total Accumulated Depreciation	411,703	16,578	-	428,281
Governmental Activities				
Capital Assets, net	\$ 327,610	\$ (16,578)	\$ -	\$ 311,032

Depreciation expense was charged to the instruction function totaling \$16,578.

NOTE 5 – INTERFUND TRANSACTIONS

Operating Transfers

The individual interfund transfer for the year ended June 30, 2021 consisted of a \$27,107 annual contribution from the General Fund to the Cafeteria Fund.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2021 consisted of the following:

	<u>General Fund</u>
Payroll	\$ 27,274
Vendors payable	33,312
Total	<u>\$ 60,586</u>

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2021 consisted of \$7,175 of federal sources in the General Fund.

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2021 consisted of the following:

	Balance July 01, 2020	Additions	Deductions	Balance June 30, 2021	Balance Due In One Year
Governmental Activities					
Compensated absences	\$ -	\$ 9,171	\$ -	\$ 9,171	\$ -
Net pension liability	317,572	182,088	-	499,660	-
Total	<u>\$ 317,572</u>	<u>\$ 191,259</u>	<u>\$ -</u>	<u>\$ 508,831</u>	<u>\$ -</u>

- Payments for compensated absences are typically liquidated in the General Fund.

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2021 amounted to \$9,171. 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 \$317,572 and increased by \$182,088 during the year ended June 30, 2021. The ending net pension liability at June 30, 2021 was \$499,660. See Note 10 for additional information regarding the net pension liability.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2021:

	General Fund	Capital Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Revolving cash	\$ 1,500	\$ -	\$ 1,000	\$ 2,500
Stores inventory	-	-	597	597
Total non-spendable	1,500	-	1,597	3,097
Restricted				
Educational programs	23,077	-	-	23,077
Food service	-	-	2,568	2,568
Associated student body	-	-	4,829	4,829
Capital projects	-	107,816	-	107,816
Total restricted	23,077	107,816	7,397	138,290
Assigned				
Other assignments	572,525	-	-	572,525
Total assigned	572,525	-	-	572,525
Unassigned	71,000	-	-	71,000
Total Fund Balance	\$ 668,102	\$ 107,816	\$ 8,994	\$ 784,912

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, 2021

NOTE 10 – 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	\$ 210,028	\$ 133,550	\$ 41,073	\$ 17,850
PERS Pension	289,632	98,543	-	30,591
Total	\$ 499,660	\$ 232,093	\$ 41,073	\$ 48,441

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.

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 2021, 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 2021 was 19.10% of annual payroll reduced to 16.15% pursuant to California Senate Bill 90 (SB 90). Contributions to the plan from the District were \$23,689 for the year ended June 30, 2021.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 10 – PENSION PLANS (continued)

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

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 \$12,236 to CalSTRS.

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

At June 30, 2021, 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	\$	210,028
State's proportionate share of the net pension liability associated with the District		108,269
Total	\$	318,297

The net pension liability was measured as of June 30, 2020, 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, 2019 and rolling forward the total pension liability to June 30, 2020. 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, 2020, the District's proportion was 0.0002 percent, which increased 0.0001 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$17,850. In addition, the District recognized pension expense and revenue of \$3,385 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	\$ 4,989	\$ -
Differences between expected and actual experience	370	5,923
Changes in assumptions	20,481	-
Changes in proportion and differences between District contributions and proportionate share of contributions	84,021	35,150
District contributions subsequent to the measurement date	23,689	-
Total	\$ 133,550	\$ 41,073

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 10 – 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)

The \$23,689 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, 2022. 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>
2022	\$ 18,637	\$ 17,769
2023	23,383	17,354
2024	25,079	2,184
2025	16,410	2,188
2026	13,462	1,285
2027	12,890	293
Total	\$ 109,861	\$ 41,073

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020 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, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015–June 30, 2018.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 10 – PENSION PLANS (continued)

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

Actuarial Assumptions (continued)

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 January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2020, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	<u>100%</u>	

*20-year geometric average

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	\$ 317,323	\$ 210,028	\$ 121,441

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 10 – PENSION PLANS (continued)

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

Pension Plan Fiduciary Net Position

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

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 2021 was 22.68% of annual payroll reduced to 20.70% pursuant to California Senate Bill 90 (SB 90). Contributions to the plan from the District were \$33,827 for the year ended June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$289,632 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2019 and rolling forward the total pension liability to June 30, 2020. 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, 2020, the District's proportion was 0.001 percent, which did not change from its proportion measured as of June 30, 2019.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 10 – 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, 2021, the District recognized pension expense of \$30,591. At June 30, 2021, the District reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 6,029
Differences between expected and actual experience	14,365
Changes in assumptions	1,062
Changes in proportion and differences between District contributions and proportionate share of contributions	43,260
District contributions subsequent to the measurement date	33,827
Total	<u>\$ 98,543</u>

The \$33,827 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, 2022. Other amounts reported as deferred outflows 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>
2022	\$ 25,131
2023	19,732
2024	16,975
2025	2,878
Total	<u>\$ 64,716</u>

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 10 – 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, 2019, and rolling forward the total pension liability to June 30, 2020 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, 2019,, 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 Assets	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, 2021

NOTE 10 – 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	\$ 416,399	\$ 289,632	\$ 184,422

Pension Plan Fiduciary Net Position

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

NOTE 11 – 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, 2021.

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, 2021.

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 12 – 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 13 – 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 10. At June 30, 2021, total deferred outflows related to pensions was \$232,093 and total deferred inflows related to pensions was \$41,073.

NOTE 14 – RESTATEMENT OF NET POSITION AND FUND BALANCE

The amounts previously reported at June 30, 2020 as the ending net position for Governmental Activities and the ending fund balance for the Student Activity Fund have been restated due to the implementation of GASB Statement No. 84, *Fiduciary Activities*. Based on the clarifications provided by GASB Statement No. 84 and California Education Code regarding associated student body (ASB) accounts, it has been determined that the District's ASB accounts are not fiduciary because they do not meet the criteria established by GASB Statement No. 84, paragraph 11(c)(2) regarding administrative involvement. The June 30, 2020 ending balances have been restated as follows:

	Governmental Activities
Net Position - Beginning, as Previously Reported	\$ 520,675
Restatement	3,483
Net Position - Beginning, as Restated	<u>\$ 524,158</u>
	Student Activity Fund
Fund Balance - Beginning, as Previously Reported	\$ -
Restatement	3,483
Fund Balance - Beginning, as Restated	<u>\$ 3,483</u>

REQUIRED SUPPLEMENTARY INFORMATION

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 411,179	\$ 447,058	\$ 448,778	\$ 1,720
Federal sources	19,189	54,401	71,062	16,661
Other state sources	14,845	18,841	43,929	25,088
Other local sources	86,293	99,783	79,771	(20,012)
Total Revenues	531,506	620,083	643,540	23,457
EXPENDITURES				
Certificated salaries	143,155	152,880	146,930	5,950
Classified salaries	116,758	146,486	147,628	(1,142)
Employee benefits	114,612	129,360	132,730	(3,370)
Books and supplies	21,897	70,205	39,469	30,736
Services and other operating expenditures	119,157	164,854	113,410	51,444
Other outgo				
Excluding transfers of indirect costs	13,257	11,524	9,712	1,812
Total Expenditures	528,836	675,309	589,879	85,430
Excess (Deficiency) of Revenues Over Expenditures	2,670	(55,226)	53,661	108,887
Other Financing Sources (Uses)				
Other sources	239,688	239,688	229,744	(9,944)
Transfers out	(9,000)	(1,791)	(27,107)	(25,316)
Net Financing Sources (Uses)	230,688	237,897	202,637	(35,260)
NET CHANGE IN FUND BALANCE	233,358	182,671	256,298	73,627
Fund Balance - Beginning	411,804	411,804	411,804	-
Fund Balance - Ending	\$ 645,162	\$ 594,475	\$ 668,102	\$ 73,627

See accompanying notes 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, 2021**

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.0002%	0.0001%	0.0001%	0.0001%	0.0001%	0.0002%	0.0003%
District's proportionate share of the net pension liability	\$ 210,028	\$ 101,498	\$ 98,867	\$ 103,947	\$ 76,517	\$ 158,770	\$ 165,790
State's proportionate share of the net pension liability associated with the District	108,269	55,374	56,606	61,494	43,566	47,092	100,110
Total	\$ 318,297	\$ 156,872	\$ 155,473	\$ 165,441	\$ 120,083	\$ 205,862	\$ 265,900
District's covered payroll	\$ 117,393	\$ 60,659	\$ 58,902	\$ 57,461	\$ 54,950	\$ 103,619	\$ 126,364
District's proportionate share of the net pension liability as a percentage of its covered payroll	178.9%	167.3%	167.8%	180.9%	139.2%	153.2%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	71.8%	72.6%	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, 2021**

	June 30, 2021	June 30, 2020	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%	0.001%	0.001%
District's proportionate share of the net pension liability	\$ 289,632	\$ 216,074	\$ 192,841	\$ 156,352	\$ 129,301	\$ 142,677	\$ 93,230
District's covered payroll	\$ 135,971	\$ 102,688	\$ 95,396	\$ 79,392	\$ 78,741	\$ 106,968	\$ 86,209
District's proportionate share of the net pension liability as a percentage of its covered payroll	213.0%	210.4%	202.1%	196.9%	164.2%	133.4%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	70.0%	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, 2021**

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 23,689	\$ 20,074	\$ 9,875	\$ 8,500	\$ 7,229	\$ 5,864	\$ 16,172
Contributions in relation to the contractually required contribution*	(23,689)	(20,074)	(9,875)	(8,500)	(7,229)	(5,864)	(16,172)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 146,305	\$ 117,393	\$ 60,659	\$ 58,902	\$ 57,461	\$ 54,950	\$ 103,619
Contributions as a percentage of covered payroll	16.19%	17.10%	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, 2021**

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 33,827	\$ 26,816	\$ 18,548	\$ 14,815	\$ 11,597	\$ 9,329	\$ 12,591
Contributions in relation to the contractually required contribution*	(33,827)	(26,816)	(18,548)	(14,815)	(11,597)	(9,329)	(12,591)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 163,418	\$ 135,971	\$ 102,688	\$ 95,396	\$ 79,392	\$ 78,741	\$ 106,968
Contributions as a percentage of covered payroll	20.70%	19.72%	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, 2021**

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, 2021, 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			
Classified salaries	\$ 146,486	\$ 147,628	\$ 1,142
Employee benefits	\$ 129,360	\$ 132,730	\$ 3,370

SUPPLEMENTARY INFORMATION

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2021**

Grade Level	2020-21 Number of Days	Status
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied
Grade 7	180	Complied
Grade 8	180	Complied

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

	2022 (Budget)	2021	2020	2019
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 644,316	\$ 873,284	\$ 500,433	\$ 468,460
Expenditures And Other Financing Uses	667,139	616,986	495,202	427,633
Net change in Fund Balance	\$ (22,823)	\$ 256,298	\$ 5,231	\$ 40,827
Ending Fund Balance	\$ 645,279	\$ 668,102	\$ 411,804	\$ 406,573
Available Reserves*	\$ 71,000	\$ 71,000	\$ 69,000	\$ 67,000
Available Reserves As A Percentage Of Outgo	10.64%	11.51%	13.93%	15.67%
Long-term Liabilities	\$ 508,831	\$ 508,831	\$ 317,572	\$ 296,579
Average Daily Attendance At P-2***	40	36	29	34

The General Fund balance has increased by \$261,529 over the past two years. The fiscal year 2021-22 budget projects a decrease of \$22,823. 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 surpluses in each of the past three years but anticipates incurring an operating deficit during the 2021-22 fiscal year. Total long-term obligations have increased by \$212,252 over the past two years.

Average daily attendance has increased by 2 ADA over the past two years. An increase of 4 ADA is anticipated during the 2021-22 fiscal year due to the lapsation of Elkins Elementary School into the district.

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

***Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020. The 2021 ADA includes both Flournoy and Elkins 2020 ADA.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2021**

The Fournoy Union Elementary School District is located in Fournoy, California. The District was established in 1921. The boundaries of the District changed during the current year to encompass the former Elkins School District due to the District lapsation. The District currently operates one elementary school.

GOVERNING BOARD

Member	Office	Term Expires
Sara Valoroso	President	December 2024
Tyson Carter	Clerk	December 2022
Cathy Bjornestad-Tobin	Member	December 2024
Patrick Archer	Member	December 2024
<i>Vacancy</i>	<i>Member</i>	<i>December 2022</i>

DISTRICT ADMINISTRATORS

Rachael Davis
Superintendent

Melinda Fournoy
Business Manager

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*

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



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

**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
Flourney Union Elementary School District
Flourney, 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 Flourney Union Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Flourney Union Elementary School District's basic financial statements, and have issued our report thereon dated January 3, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Flourney Union Elementary School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Flourney Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Flourney 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 Flourney 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

348 Olive Street
San Diego, CA
92103

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F: 619-260-9085
christywhite.com

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.

Christy White, Inc.

San Diego, California
January 3, 2022



REPORT ON STATE COMPLIANCE

Independent 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 *2020-2021 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, 2021, 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 *2020-2021 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, 2021.

Procedures Performed

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

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools	
Independent Study-Course Based; for charter schools	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
Charter School Facility Grant Program	Not Applicable

Christy White, Inc.

San Diego, California
January 3, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2021**

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, 2021 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, 2021**

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, 2021.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

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 were no state award findings or questioned costs for the year ended June 30, 2021.

**FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

There were no audit findings for the year ended June 30, 2020.

8.4
FLOURNOY ELEMENTARY SCHOOL

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

RACHEL DAVIS, PRINCIPAL

**Comprehensive
School Safety
Plan
2021-2022**

FLOURNOY UNION ELEMENTARY SCHOOL DISTRICT

15850 Paskenta Road • Flournoy • 530-833-5331

RADCHEL DAVIS, SUPERINTENDENT

TABLE OF CONTENTS

I. STRATEGIES AND PROGRAMS THAT

MAINTAIN A HIGH LEVEL OF SCHOOL SAFETY

Pg.

Table of Contents Continued

Pg.

A. Emergency Response Plan

1. Administration of the Plan

- Assumptions and Purpose
- Levels of Emergencies
- Plan Implementation
- Hazard Assessment
- Staff Training
- Emergency Drills
- Evacuation Routes
- Parent Communication
- Student Release/Emergency File
- Communication

2. General Emergency Procedures

- Multi-Hazard Reference Guide
- Lockdown Procedures
 - Campus Disorder
 - Firearm/Shooting
 - Hostage/Barricaded Subject
 - Threatening Intruder
- Shelter In Place Procedures
 - Air Pollution
 - Biological/Chemical Threat
 - Chemical Spill/Toxic Emissions
 - Severe Wind/Weather
 - Stinging Insects
 - Utility Failure/Temperature Stress
- Evacuation Procedures
- Drop, Cover & Hold Procedures
 - Aircraft Accident
 - Bomb Threat
 - Earthquake
 - Flood
 - Fire/Explosion

3. School Evacuation Map

4. Incident Command System Structure

- District & School Assignments
- Emergency Telephone Numbers

5. Emergency Forms

- Yearly Letter to Parents
- Bomb Threat Checklist
- Verification of Emergency Drills
- Building and Site Hazard Assessment
- Classroom Hazard Inspection
- Student Release Authorization Form
- Student Release Log

B. Curriculum that Emphasizes Prevention and Alternatives to Violence

1. Character Counts!
2. Second Step
3. Gang Resistance Education and Training [G.R.E.A.T.] Program

C. Prevention and Intervention Strategies to Promote Drug-Free Schools

1. Drug Abuse Resistance Education [D.A.R.E.]
2. Too Good for Drugs

D. Community Relationships

1. School Resource Officer Program

II. PROCEDURES FOR COMPLYING WITH EXISTING LAWS RELATED TO SCHOOL SAFETY

A. Child Abuse Reporting Procedures

B. Suspension and Expulsion Policy

1. Suspension
2. Expulsion⁴³

C. Procedures to Notify Teachers of Dangerous Pupils

D. Discrimination and Harassment Policies

1. Discrimination Policy
2. Student Sexual Harassment Policy
3. General Harassment Policy

E. Flournoy Union Elementary School District Dress

F. Positive School Climate/Safe and Orderly Learning Environment

G. Safe Ingress and Egress of Students, Parents/Guardians and Employees

H. Parent Involvement Strategies

I. School Discipline

J. Hate Crime Reporting Procedures

III. CURRENT STATUS OF SCHOOL CRIME

A. UMIRS Data

B. California Healthy Kids Survey

STRATEGIES AND PROGRAMS THAT MAINTAIN A HIGH LEVEL OF SCHOOL SAFETY

EMERGENCY RESPONSE PLAN

Administration of the Plan

ASSUMPTIONS AND PURPOSE:

This plan assumes that the staff and students remaining on the school campus will be self-sufficient for at least 72 hours and may be required to provide food, shelter, and first aid for themselves during that time.

This Emergency Response Plan is designed to provide a framework for protecting students, staff and school facilities. The plan details the flow of command from the district level to the school level. It describes the different positions necessary to respond to an emergency and suggests responsibilities associated with each position. Section binders have been provided to assist staff members in the development and preparation stages.

LEVELS OF EMERGENCIES:

There are three levels of emergencies:

- **Level One Emergency**
A localized emergency that school site personnel can manage by following their own emergency plan. Example: Power outage, campus disorder
- **Level Two Emergency**
A moderate to severe emergency, somewhat beyond the school district response capability, which may require mutual aid assistance from the fire department, police department, etc.
Example: fire, intruder on campus, bomb threat.
- **Level Three Emergency**
A major disaster that requires mutual aid assistance; recovery time is extensive and response time may be delayed or impaired

PLAN IMPLEMENTATION:

The Emergency Response Plan will be:

- Initiated by the Superintendent, principal or designee;
- Implemented requiring the support of all staff who are mandated to remain on campus and perform their assigned duties until released;
- Reviewed annually for modifications.

HAZARD ASSESSMENT:

A physical survey of each campus for hazardous conditions will be performed each year under the direction of the principal or designee. In addition to the structural inspection each teacher and staff member will be required to conduct a survey of his/her classroom or office/office space. Appropriate forms will be completed and submitted to the school and/or district office for remedy.

STAFF TRAINING:

Understanding that training is the most effective way to ensure a safe response to a natural or man-caused disaster, all certificated and classified staff will be trained in accordance with the guidelines set out in this Emergency Response Plan. As the district or school climate changes, modifications may be necessary.

On an annual basis:

Allocate time to formulate and maintain the specific teams.

Staff members designated for medical responsibilities will receive first aid and CPR certification as well as training in

triage. Certifications will be kept up-to-date.

The Principal will review and discuss the responsibilities set forth in the Emergency Response Plan with classified and certificated staff.

EMERGENCY DRILLS:

In accordance with state law:

- Drills will be initiated by announcement, uniform bell or air horn signals.
- Fire drills will be conducted on a monthly basis.
- "Drop, Cover, and Hold" drills will be held each quarter.
- Earthquake plans will be initiated on a rotating basis at least twice during each school year.

Together with the Emergency Response Plan and Incident Command System training of staff members, certain components have been provided each teacher and staff member to use during drills or an actual event. They are:

- SAFE and HELP placards to be placed in designated windows or hung on doors to signal safety or the need for help;
- ORANGE and GREEN Alert Vests to be worn when evacuating a classroom or building to signal to the Incident Commander the status of the class.

All staff and students will participate in drills. Drills are recorded on the Verification of Emergency Drill Form.

EVACUATION ROUTES:

The Principal or Designee is responsible for establishing and maintaining a safe evacuation route from all school buildings. Evacuation routes will be reviewed on an annual basis and updates will be made, if necessary. Evacuation routes will be posted in all classrooms, multi-purpose rooms, libraries, and school offices.

PARENT COMMUNICATION:

Parents will be notified and reminded on an annual basis of the procedures set out in the Emergency Response Plan. The Student Release Policy will be reviewed on an annual basis. Parents will be required to complete the Emergency Card which authorizes the district to release their students to other adults in the event of an emergency or disaster. A sample letter to parents and forms pertaining to policies and procedures have been included in this plan.

STUDENT RELEASE/EMERGENCY FILE:

In all emergency situations, the principal or designee (under the direction of the Superintendent) will make the decision to release students. When students are released certain portions of the Emergency Response Plan may be implemented.

If the evacuation of students is necessary, an emergency file containing pertinent information for each student will be maintained and available in the school office. Each school secretary or designee will be instructed to bring all emergency information to the evacuation assembly area. A student release policy will be followed for the safe release of students to their parents or other responsible adults.

COMMUNICATION:

During an emergency each site will report the condition of the site, i.e. injuries, damage to buildings. Sites will report directly to the Superintendent (District Emergency Operations Center Director) or designee. Telephones and cell phones may be used but cannot be relied upon. Communication will occur only to report emergency conditions or to request emergency assistance. No other calls will be made. Students and parents will be informed of this policy and encouraged to adhere to it. Parents will be contacted through the district's off-site Teleparent notification system.

If telephone or electrical services are interrupted, another means of communication must be available. A bullhorn, whistle, or runners will be utilized within the school grounds. This process of communication will be established prior to an incident so that everyone understands the meaning of the signal(s). Communication from district to school sites may be established with the use of two-way radios, talk-around or via the microwave communication system already established at the district office and school sites.

General Emergency Procedures

The Emergency Response Plan establishes a format of general procedures to be followed in the event of any emergency. **Administrators will develop and maintain emergency response teams according to these procedures and will drill and practice with their staff using these specific instructions.** Minor adjustments may be necessary due to staff size but all modifications must be approved by the District Office. Uniformity to response is of utmost importance. Staff will be updated on an annual basis of any changes to established procedures. (This information is also provided in the Emergency Response Guide, located in each classroom.) This section has been divided into three major areas:

How to and When to Lockdown:

Campus Disorder
Firearm/Shooting
Hostage/Barricaded Subject
Threatening Intruder

How to and When to Shelter In Place:

Air Pollution
Biological/Chemical Threat
Chemical Spills

Severe Weather

Stinging Insects

Utility Failure/Heat Stress

How and When to Evacuate, Drop Cover and Hold

Aircraft Accident

Bomb Threat

Earthquake

Fire/Explosion

Flood

The introductory page at the beginning of each section provides specific instructions and directives to the Emergency Manager and Teacher. These responses will be practiced and drilled on a regular basis to ensure quick and efficient response in the event of an emergency. Dates for drills will be set at the beginning of each school year. Verification of drills will be submitted to the District Office each June.

The General Emergency Procedures provide uniform responses to events that may occur at a school site. When conscientiously practiced and used in conjunction with the Incident Command System districts can be ensured that schools will respond effectively, efficiently, and safely and in a manner approved by the state and federal government.

The information has been formatted simply and at times may seem repetitive. However, when used by the Emergency Manager any subject can be taken from the plan book, reproduced and presented to the staff on a single page.

MULTI-HAZARD REFERENCE GUIDE:

The Multi-Hazard Reference Guide is provided in this section. It is also posted in each classroom, teaching facility and administrative building. The Multi-Hazard Reference Guide identifies the specific sound, signal, and/or announcement heard in the event of an emergency, as well as a quick explanation and response to follow when hearing a specific signal.

The Flournoy Union Elementary School District has selected four signals:

1. The fire alarm signals an evacuation;
2. A verbal announcement of "Lockdown" activates a Lockdown;
3. A verbal broadcast "Shelter-In-Place" initiates a "Shelter-In-Place" mode; and
4. A verbal announcement "All Clear" returns staff and students to a normal schedule.

MULTI-HAZARD REFERENCE GUIDE

<p>SUDDEN SHAKING</p> <p>VIOLENT CRASH OR EXPLOSION</p>	<p>DO THIS:</p> <ul style="list-style-type: none"> • Duck, Cover, and Hold! • Stay under table and chairs until shaking or noise stops. • Stay away from windows. • Do NOT pry open doors/windows. • Check for safest evacuation route. <p>If evacuating:</p> <ul style="list-style-type: none"> • Wear ORANGE or GREEN vest to signal safe evacuation or need for help. • Hang HELP or SAFE placard on outside of door handle. Do not lock doors. 	
<p>WHEN YOU HEAR</p> <p>FIRE ALARM</p> <p>OR</p> <p>ANNOUNCEMENT</p>	<p>DO THIS:</p> <ul style="list-style-type: none"> • Stop! Check for safest route. • Go upwind from odor or smoke. • Evacuate to safest assembly area. • Need Help: Wear Orange Vest • All Safe: Wear Green Vest <p>WHAT YOU NEED:</p> <ul style="list-style-type: none"> • Clipboard • Class Roster 	
<p>WHEN YOU HEAR</p> <p>“LOCKDOWN”</p>	<p>DO THIS:</p> <ul style="list-style-type: none"> • Close windows; lock doors. • Turn out lights. • Instruct students to sit on floor away from windows/ doors in small groups. • Do not release students; do not admit students. • Do not use telephones, cell phones, or intercom system. <p>WHAT YOU NEED:</p> <ul style="list-style-type: none"> • SAFE or HELP placards to place in window 	
<p>WHEN YOU HEAR</p> <p>“SHELTER-IN-PLACE”</p>	<p>DO THIS:</p> <ul style="list-style-type: none"> • Close windows and doors. • Instruct students to only sit at desks. • Do not release students. <p><i>Changes will be communicated.</i></p> <p>WHAT YOU NEED:</p> <ul style="list-style-type: none"> • SAFE or HELP placards to place in window 	
<p>WHEN YOU HEAR</p> <p>“ALL CLEAR”</p>	<p>DO THIS:</p> <ul style="list-style-type: none"> • Return to regular schedule. 	

LOCKDOWN PROCEDURES

Purpose: If evacuation is not a safe option, Lock-Down is used whenever there is a significant threat to the safety of children or staff. Intruder on campus and gun on campus are just two examples of when a Lock-Down might be necessary.

Inform: Whenever a Lock-Down becomes necessary the Incident Commander (usually the Lead Teacher) will notify staff using the phone system and saying, "The Lock-Down procedure is now in effect."

Appropriate Responses: Upon hearing the words "Lock-Down" teachers will do the following:

1. Lock and barricade exterior doors as quickly as possible, shut off the lights and close any shades or other window coverings.
2. Communicate real time information on intruder location. Use clear and direct language using any communication means possible.
3. Gather students and staff in a location that is out of sight of any uncovered windows. You may need to use desks as a cover for protections. If there are no window coverings, the safest place may be directly under the windows.
4. Take roll.
5. Keep students quiet and immobile. Do not allow them to leave for any reason.
6. Do not answer the door to anyone. The exception may be if one of your students is at the door and you can safely let him/her in.
7. Do NOT respond to a Fire Drill Bell if an actual emergency lockdown is in progress.
8. Await word from Incident Commander. The Office will call for Roll.
9. Under no circumstance are students to be dismissed from the room until the all-clear signal is given. If children are outside of their classroom, as during lunch or recess, they will run to off-site evacuation areas or be brought into the main classroom, the doors will be locked and the children will move to the most non-visible areas.

CAMPUS DISORDER

Signal: By use of the Intruder Alert Alarm, the Incident Commander will initiate, "The Intruder Alert Signal." This will be followed by the announcement "This is a code Red alert." The ALL CLEAR signal will be announced as "ALL CLEAR" by use of the phone system.

PURPOSE - The above signal will be sounded if one of the following situations exists:

- A dangerous individual on school site.
- Threats expressed or a warning received via the telephone leading the office staff to believe a dangerous individual is in route to the school.
- Shots believed to have been heard on campus.
- Unannounced or unexpected individual entering school site with a weapon.
- Individual displaying uncontrolled, very threatening emotional or mental attitude.
- Any similar or other dangerous situation requiring the immediate sheltering of students.

Appropriate responses:

- Principal will first announce the lock-down is in effect & then call 911.

Staff in classrooms, library, cafeteria, kitchen, office, etc. will:

- Look out in the halls and order all students into a classroom.
- Lock all windows and doors, and if the room has blinds make sure they are drawn and closed.
- Take attendance and have a list of names ready of any students that are additional, or students not there who should be. The office will call your room for this list. Remember to be patient as the situation in the office will be unpredictable.
- Have students and volunteers remain absolutely quiet – under no circumstances should any student leave the room until the all clear signal is given. Wait for further instructions or signal.
- Students in the restroom should stay in the restroom, quietly, until staff has come to escort them to a more secure place, or the all clear signal has been given.

Staff outside on yard duty will:

- Stay alert for instructions.
- Check for strangers in immediate area.
- If yard looks clear, quietly and quickly move students into the classroom.*
- Keep watching for office staff that might have information.
- Get names of students who are in the cafeteria and wait for the office to call for this information.
- Wait for further instructions or the all-clear signal.

– Do Not call the office with your class phone.

– Do Not send anyone to the office to "See what is happening."

– Do Not delay – i.e. Student in, doors locked.

– Do Not leave your students.

– Do Not allow your students to go anywhere, including the restroom.

– Do Not open your door to anyone except clearly identified staff or students. Certainly an irrational person is unpredictable. You are asked to act in a specific way, but remain alert and use common sense.

The office staff's highest priority will be the safety of you and your students.

Their second priority is to keep you informed. If you hear nothing at first, remember they may be much occupied dealing with a dangerous situation.

This situation WILL NOT BE DRILLED unless all staff are notified. Do not treat the signal as a possible drill.

* If there is a random shooting on the school yard, drill your students to drop and cover and REMAIN STILL or safely move to a SAFE ZONE. Do not move to assist a student or staff member. We must try to ensure the safety of the majority of students and staff.

FIREARM/SHOOTING

Immediate response to a rapidly changing incident is critical. In most cases, initiate LOCKDOWN procedures to isolate students from danger or send them to a secure area. Safety must always be the foremost consideration.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Remain calm. Do not confront the shooter(s)
- Assess the situation

Is the shooter in the school?
Has the shooter been identified?

Has the weapon been found and/or secured?

- Depending on the situation, initiate LOCKDOWN or EVACUATION, as appropriate.
- Call 911. Provide essential detail of the situation, i.e., suspect, location, weapons, number of persons involved, motive, injuries/casualties, action taken by the school (e.g. LOCKDOWN).
- Identify command post for police to respond. Assist police in entering the school: provide officers with critical information.
- Ensure injured students and staff receives medical attention.
- If shooter has left, secure all exterior doors to prevent re-entry
- If a firearm is known to exist, do not touch it. Allow a law enforcement officer to take possession of the weapon.
- Keep crime scene secure. Organize OFF-SITE EVACUATION, if necessary, or prepare to continue with classes.
- Isolate and separate witnesses
- Gather information for police about the incident and everyone involved with it:

Name of suspect(s)
Location of shooting
Number and identification of casualties and injured

Current location of the shooter(s)

- Prepare written statements for telephone callers and media. Refer media inquiries to designated Public Information Officer.
- Prepare letter for students to take home to their families.
- Arrange for immediate crisis counseling for students and staff.
- Provide liaison for family members of injured students and staff members.
- Debrief staff and school police officer.
- Provide informational updates and counseling, if appropriate, to staff, students and their families during the following few days.

STAFF ACTIONS:

- If gunfire is heard inside the school, implement LOCKDOWN immediately. Do not wait for the LOCKDOWN announcement.
- Alert the principal/administrator and/or Tehama County Department of Education.
- Take immediate action to prevent casualties. If it is safe to clear hallways, bathrooms and open areas, direct students to the closest classroom.
- Isolate the suspect and/or area. Move others to a safe area to protect them from danger. Implement LOCKDOWN or

EVACUATION, as appropriate.

- Provide first aid for victims, if needed
- Account for all students.
- Remain calm and quiet in the secured area away from doors and windows. No one out, no one in until further instructions are provided by the principal or law enforcement.
- Assist police officers – provide identity, location and description of individual and weapons.

STUDENT ACTIONS:

- Move quickly and quietly to the closest safe classroom
- If rooms are locked, immediately hide in the closest safe zone: bathroom, janitorial closet, office area, and out buildings.
- Lock the door or move furniture or trash can to bar access to the room.

- Remain quiet until further instructions are provided by the principal or law enforcement.

HOSTAGE/BARRICADED SUBJECT

PRINCIPAL/

ADMINISTRATOR

ACTIONS

Call 911. Provide all known essential details of the situation:

- Number of hostage takers and description
- Type of weapons being used
- Number and names of hostages
- Any demands or instructions the hostage taker has given
- Description of the area

Identify an assembly area for responding officers away from the hostage situation. Have school liaison wait at assembly area for police arrive.

Protect building occupants before help arrive by initiating a LOCKDOWN or EVACUATION (or commendation of both) for all parts of the building.

Secure exterior doors from outside access.

When police arrive, assist them in a quiet, orderly evacuation away from the hostage situation.

Gather information on students and/or staff involved and provide the information to the police. If the parent of the student is involved, gather information about the child.

Identify media staging area, if appropriate. Implement a hotline for parents.

Account for students as they are evacuated.

Provide recovery counseling for students and staff.

STAFF

ACTIONS

If possible, assist in evacuation students to a safe area away from the danger. Protect student by implementing a LOCKDOWN.

Alert the principal/administrator.

Account for all students.

THREATENING INTRUDER

Signal: By use of verbal announcement, the Incident Commander will initiate, "The Intruder Alert Signal." This will be followed by the announcement "This is a code Red alert." The ALL CLEAR signal will be announced as "ALL CLEAR" by use of the phone system or verbal announcement.

PURPOSE - The above signal will be sounded if one of the following situations exists:

- A dangerous individual on school site.
- Threats expressed or a warning received via the telephone leading the office staff to believe a dangerous individual is in route to the school.
- Shots believed to have been heard on campus.
- Unannounced or unexpected individual entering school site with a weapon.
- Individual displaying uncontrolled, very threatening emotional or mental attitude.
- Any similar or other dangerous situation requiring the immediate sheltering of students.

Appropriate responses:

- Principal will first announce the lock-down is in effect & then call 911.

Staff in classrooms, library, cafeteria, kitchen, office, etc. will:

- Look out in the halls and order all students into a classroom.
- Lock all windows and doors, and if the room has blinds make sure they are drawn and closed.
- Take attendance and have a list of names ready of any students that are additional, or students not there who should be. The office will call your room for this list. Remember to be patient as the situation in the office will be unpredictable.
- Have students and volunteers remain absolutely quiet – under no circumstances should any student leave the room until the all clear signal is given. Wait for further instructions or signal.
- Students in the restroom should stay in the restroom, quietly, until staff has come to escort them to a more secure place, or the all clear signal has been given.

Staff outside on yard duty will:

- Stay alert for instructions.
- Check for strangers in immediate area.
- If yard looks clear, quietly and quickly move students into the cafeteria.*
- Keep watching for office staff that might have information.
- Get names of students who are in the cafeteria and wait for the office to call for this information.
- Wait for further instructions or the all-clear signal.

– Do Not call the office with your class phone.
– Do Not send anyone to the office to "See what is happening."
– Do Not delay – i.e. Student in, doors locked.
– Do Not leave your students.
– Do Not allow your students to go anywhere, including the restroom.
– Do Not open your door to anyone except clearly identified staff or students. Certainly an irrational person is unpredictable. You are asked to act in a specific way, but remain alert and use common sense. The office staff's highest priority will be the safety of you and your students. Their second priority is to keep you informed. If you hear nothing at first, remember they may be much occupied dealing with a dangerous situation.

This situation WILL NOT BE DRILLED unless all staff are notified. Do not treat the signal as a possible drill.

* If there is a random shooting on the school yard, drill your students to drop and cover and REMAIN STILL. Do not move to assist a student or staff member. We must try to ensure the safety of the majority of students and staff.

SHELTER IN PLACE PROCEDURES

Purpose: The Shelter in Place emergency response is used for such emergencies as chemical spill or air-born toxic chemicals/fumes. It is used whenever the need arises to keep children inside the classroom and not exposed to outside air.

Code: When it is deemed necessary by the Incident Commander to call for a Shelter in Place emergency response he/she announce over the Phone System and verbal "Shelter in Place."

Appropriate Responses: Upon hearing the command "Shelter in Place" all teachers will:

1. Get all students inside (if they are not already).
2. Take roll.
3. Shut and lock all windows and doors.
4. Shut-off heating, air conditioning or any other device that could circulate outside air into the classroom.
5. Under no circumstance are students to be dismissed from the room until the all-clear sign is given

AIR POLLUTION

The Air Quality Index (AQI) was issued in 1999 by the U.S. EPA for daily air quality report to the public. The following levels of pollution have been established by the Air Pollution Control District. Each school will be informed by the Regional or County Superintendent to abide by each standard:

AQI Index Values	Health Categories	Cautionary Statements for 8-Hour Ozone
0 to 50	Good Green Flag	None
51 to 100	Moderate Yellow Flag	Unusually sensitive people should consider limiting prolonged outdoor exertion.
101 to 150	Unhealthy for Sensitive Groups Orange Flag	Active children and adults, people with respiratory disease, such as asthma, should limit prolonged outdoor exertion.
151 to 200	Unhealthy Red Flag	Active children and adults, and people with respiratory disease, such as asthma, should avoid prolonged outdoor exertion; everyone else, especially children, should limit prolonged outdoor exertion.
201 to 300	Very Unhealthy Red Flag	Active children and adults, and people with respiratory disease, such as asthma, should avoid all outdoor exertion; everyone else especially children, should limit outdoor exertion
301 to 500	Hazardous Red Flag	Everyone should avoid all outdoor exertion.

BIOLOGICAL/CHEMICAL THREAT

This is an incident involving the discharge of a biological substance in a solid, liquid or gaseous state. Such incidents may include the release of radioactive materials. A biological agent can be introduced through:

- Postal mail, via a contaminated letter or package
- A building's ventilation system
- A small explosive device to help it become airborne
- A contaminated item such as backpack, book bag, or other parcel left unattended
- The food supply
- Aerosol release (for example, with a crop duster or spray equipment)

Defense against biological release (e.g. anthrax, smallpox, plague, ricin etc.) is difficult because usually appear after some time has lapsed. Indicators that may suggest the release of a biological or chemical substance include multiple victims suffering from: water eyes, choking or breathing difficulty, twitching or the loss of coordination. Another indicator is the presence of distressed animals or dead birds. Determine which scenario applies and implement the appropriate response procedures.

Outside the building

STAFF ACTIONS:

- Notify principal
- Move student away from immediate vicinity of danger (if outside, implement REVERSE EVACUATION).
- Segregate individuals who have been topically contaminated by a liquid from unaffected individuals. Send affected individuals to a designated area medical attention.
- Follow standard student assembly, accounting and reporting procedures.

PRINCIPAL/ ADMINISTRATORS ACTIONS:

- Initiate SHELTER IN PLACE
- Shut off HVAC units
- Move to central location where windows and doors can be sealed with duct tape.
- Call 911. Provide location and nature of the emergency and school actions taken.
- Notify District Superintendent of the situation.
- Turn on a battery-powered commercial radio and listen for instructions. (Hand held radio)
- Complete the Biological and Chemical Release Response Checklist
- Remain inside the building until the Department of Health or Fire Department determines it is safe to leave.
- Arrange for psychological counseling for students and staff.

STAFF ACTIONS:

- Notify principal or administrator.
- Segregate individual who have been topically contaminated by a liquid from unaffected individuals.
- Implement EVACUATION or OFF-SITE EVACUATION, as appropriate. Send affected individuals to a designated area for medical attention.
- Follow standard student assembly, accounting and reporting procedures.
- Prepare a list of those who are in the affected area to provide to emergency response personnel.

PRINCIPAL/ADMINISTRATOR ACTIONS:

- Initiate EVACUATION of building or OFF-SITE EVACUATION, to move students away from immediate vicinity of danger.
- Move up-wind from the potential danger.
- Call 911. Provide exact location and nature of emergency.
- Designate security team to isolate and restrict access to potentially contaminated areas.
- Wait for instructions from emergency responders—Health or Fire Departments.
- Notify District Superintendent of the situation.
- Arrange for immediate psychological counseling for students and staff.
- Complete the Biological and Chemical Release Response Checklist
- Wait to return to the building until it has been declared safe by local HazMat or appropriate agency.
- THOSE WHO HAVE DIRECT CONTACT WITH BIOLOGICAL AGENT:
- Wash affected areas with soap and water.

- Immediately remove and contain contaminated clothing
- Do not use bleach on potentially exposed skins
- Remain in safe, but separate area, isolated from those who are unaffected, until emergency response personnel arrive.

CHEMICAL SPILL/TOXIC EMISSIONS

This incident could be the result of spilled cleaning chemical within the school building, in the school lab a material a student brings to school, or a broken gas main. Any such accidents could endanger the students and staff. Hazardous material spills may occur inside a building, such as a spill in a chemistry lab.

PERSON DISCOVERING SPILL

Alert others in immediate area to leave the area.

Close window and doors and restrict access to affected area.

Notify principal/administrator.

DO NOT eat or drink anything or apply cosmetics.

PRINCIPAL/ADMINISTRATOR ACTIONS:

Notify Fire Department and the Department of Public Health. Provide the following information:

- School name and address, including nearest cross street(s)
- Location of the spill and/or materials released; name of substance, if known
- Characteristics of spill (color, smell, visible gasses)
- Injuries, if any
- Your name and telephone number

Notify Maintenance/Building and Grounds Manager to shut off Mechanical ventilating systems.

If necessary, proceed to school EVACUATION using primary or alternative routes, avoiding exposure to the chemical fumes.

Post a notice on the school office door stating location of alternative school site.

Notify District Superintendent of school status and location of alternate site.

Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

STAFF ACTIONS:

If EVACUATION is implemented, direct all students to report to nearest designated building or assembly area. Take class roster and emergency backpack and student kits. Check that all students have left the building. Students are not to be left unattended at any time during evacuation process. Students are to remain reunite during evacuation.

Upon arrival at evacuation site, take attendance. Notify principal/site administrator of any missing students.

Upon arrival at evacuation site, take roll and report attendance to Principal immediately. Notify emergency response personnel of any missing students.

Do not return to the building until emergency response personnel have determined it is safe.

SEVERE WIND/WEATHER

Severe weather can be accompanied by high winds, downed trees, and swollen creeks. An emergency response is required when this type of weather poses any risk to the staff and students. Assure that each student's method of returning home is safe and reliable.

SEVERE STORM

PRINCIPAL/ ADMINISTRATOR/STAFF ACTIONS:

- Monitor weather forecasts and weather-related communications to determine onset of storm conditions that may affect school operations.
- Report to site early morning to check for power outages, flooding, etc.
- Determine whether school will be closed or remain open.
- Notify superintendent of school status.
- Assign staff to activate staff and parent phone trees or use the all-call to notify parents.
- Post school status on school website.
- Notify utility companies of any break or suspected break in utility lines.
- Take appropriate action to safeguard school property.
- Upon passage of the storm, return to normal routine.

WINDSTORM

PRINCIPAL/ADMINISTRATOR ACTIONS:

- Monitor weather forecasts to determine onset of storm conditions that may affect school operations.
- Notify utility companies of any break or suspected break in utility lines.
- Keep staff and students in sheltered areas of the building until winds have subsided and it is safe to return to the classroom.
- Take appropriate action to safeguard school property.
- Upon passage of the storm, return to normal routine.

STAFF ACTIONS:

- Evacuate any classrooms bearing full force of wind.
- Initiate TAKE COVER with students in the shielded areas within the building. Stay away from windows.
- Take attendance. Report any missing students to principal/site administrator.
- Close all blinds and curtains.
- Avoid auditoriums, gymnasiums and other structures with large roof spans.
- Remain with students near an inside wall or on lower floors of the building. Make arrangements for special needs, snacks and quiet recreational activities.

STINGING INSECTS

Stinging insects can sometimes invade inside or outside of buildings.

PRINCIPAL/ ADMINISTRATOR/STAFF ACTIONS:

- Monitor assess the situation
- Evacuate or Shelter in Place depending on situation
- Call 911 if students are attacked
- Review impacted students emergency cards for allergies
- Call parents of affected children

UTILITY FAILURE/TEMPERATURE STRESS

EVACUATION is implemented when conditions make it unsafe to remain in the building. This ACTION provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated outside area of safety.

EVACUATION is considered appropriate for, but is not limited to, the following types of emergencies:

- Fire Explosion or threat of explosion
- Bomb threat Post earthquake
- Chemical accident

See next page for how to assist those with disabilities during an evacuation. See also: OFF-SITE EVACUATION, which is implemented when it is not safe to remain on the school campus and REVERSE EVACUATION, when it is unsafe to remain outside. ANNOUNCEMENT:

1. Fire alarm (bell or horn signal).
2. Provided time is available, make an announcement over the public address system: Example: "Attention please. We need to institute an EVACUATION of all buildings. Teachers are to take their students to their designated Assembly Area. Students please remain with your teacher."
3. Use messengers with oral or written word to deliver additional instructions to teachers in hold areas.

PRINCIPAL/ADMINISTRATOR:

The Assembly Area should be a safe location on the school campus away from the building and emergency response equipment that may arrive at the school. If unsafe for the current emergency, designate an alternate Assembly Area. When clearance to return to the buildings is determined or received from appropriate agencies, announce ALL CLEAR to return to classrooms and resume school activities. Send home with students for their parents/guardians a brief written description of the emergency, how it was handled and, if appropriate, what steps are being taken in its aftermath.

STAFF ACTIONS:

- Instruct students to leave the building in an orderly manner using the designated evacuation routes and reassemble in the assigned Assembly Area.
- Take the emergency backpack and student roster when leaving the building and take attendance when the class is reassembled in a safe location. Report attendance to the Incident Commander/designee.
- Remain in the Assembly Area until further instructions are given.
- Wait for another ACTION or the ALL CLEAR instruction to return to school buildings and normal class routine.

HOW TO ASSIST THOSE WITH DISABILITIES DURING AN EVACUATION

The needs and preferences of non-ambulatory individuals will vary. Those at ground floor locations may be able to exit without help.

Others may have minimal ability to move, and lifting may be dangerous. Some non-ambulatory people also have respiratory complications. Remove them from smoke and vapors immediately

To alert visually-impaired individuals

- Announce the type of emergency.
- Offer your arm for guidance.
- Tell person where you are going, obstacles you encounter.
- When you reach safety, ask if further help is needed.

To alert individuals with hearing limitations

- Turn lights on/off to gain person's attention –OR indicate directions with gestures –OR write a note with evacuation directions.

To evacuate individuals using crutches, canes or walkers

- Evacuate these individuals as injured persons.
- Assist and accompany to evacuation site, if possible –OR use a sturdy chair (or one with wheels) to move person –OR help carry individual to safety.

To evacuate individuals using wheelchairs

- Give priority assistance to wheelchair users with electrical respirators

EVACUATION PROCEDURES

Evacuation On-Campus

Purpose: An Evacuation On-Campus is used whenever there is a threat to the safety of students and staff inside buildings. This is most often but not limited to a fire in a building or immediately following an earthquake.

Code: Whenever a Evacuation On-Campus becomes necessary the Incident Commander will notify staff using the bell system known on campus as the "Fire Alarm."

Appropriate Responses: Upon hearing the fire alarm ring teachers will do the following:

1. Get all students to their designated on-campus evacuation site (the line-up area for fire drills).
2. Take roll.
3. Make sure all students and staff wait quietly for either the all clear bell to ring or the Incident Commander to give further instructions.

Evacuation Off-Campus

Purpose: An Evacuation Off-Campus is used whenever there is a threat to the safety of students and staff on the school site. This is most often but not limited to a fire, smoke, flood, etc.

Code: Whenever a Evacuation Off-Campus becomes necessary the Incident Commander will notify staff using the bell system known on campus as the "Fire Alarm" and announce that this is an evacuation off Campus.

Appropriate Responses: Upon hearing the fire alarm ring and hearing the announcement "Evacuation Off-Campus" teachers will do the following:

1. Line up students to walk to Evacuation Area. Exit school grounds through East gate and turn left onto Osborn Rd single file to a safe distance from school. Exit school grounds south gate and gather in the parking area off Co Rte A9.
2. Take roll.
3. Walk in an orderly quiet fashion to identified Evacuation Area.
4. Take roll again.
5. Listen for and follow specific instruction given by the Incident Commander or designee.

DROP, COVER & HOLD AND PROCEDURES

DROP, COVER, and HOLD

On command, instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back to windows.

AIRCRAFT ACCIDENT

Emergency response will depend on the size of the aircraft, nature of the crash, and proximity to the school. If it is safe to remain inside the building, all students should be kept in the school under supervision. The crash may also result in an explosion, chemical spill or utility interruption. Aircraft crashes into the school

STAFF ACTIONS:

- Notify the Principal
- Move students away from immediate vicinity of the crash
- EVACUATE students from the building using primary and/or alternate fire routes to a safe assembly area away from the crash scene. Take class roster/nametags and emergency backpack.
- Check school site to assure that all students have evacuated.
- Take attendance at the assembly area
- Report missing students to the Principal/designee and emergency response personnel.
- Maintain control of the students a safe distance from the crash site.
- Care the injured, if any.
- Escort students back to the school site when emergency response officials have determined it is safe to return to the building.

PRINCIPAL/ADMINISTRATOR ACTIONS:

- Notify police and fire department (call 911)
- Determine immediate response procedures, which may include EVACUATION, OFF-SITE EVACUATION or DIRECTED TRANSPORTATIONS.
- Notify District Superintendent, who will contact the Office of Emergency Services.
- Arrange for first aid treatment and removal of injured occupants from building.
- Secure area to prevent unauthorized access until the Fire Department arrives. Ensure that students and staff remain at a safe distance from the crash.
- Account for all building occupants and determine extent of injuries.
- Do not re-enter building until the authorities provide clearance to do so.

Aircraft crashes near school

STAFF ACTIONS:

- Notify Principal
- Move students away from immediate vicinity of the crash.
- Remain inside with students unless subsequent explosions or fire endanger the building.

PRINCIPAL/ADMINISTRATOR ACTIONS:

- Notify police and fire department (call 911)
- Initiate SHELTER IN PLACE, if warranted.
- Initiate REVERSE EVACUATION for students and staff outside or direct them to designated area until further instructions are received.
- Ensure that students and staff remain at a safe distance from the crash
- Notify District Superintendent, who will contact the Office of Emergency Services.
- Fire department officials will secure area to prevent unauthorized access. Do not enter affected areas until the appropriate authorities provide clearance to do so.

BOMB THREAT

In the event that the school receives a bomb threat by telephone follow the Bomb Threat Checklist. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides. Make a note of any voice characteristics, accents, or background noises and complete the Bomb Threat Report as soon as possible.

PERSON RECEIVING THREAT BY TELEPHONE:

- Listen, do not interrupt caller
- Keep the caller on the line with statements such as: "I am sorry, I did not understand you. What did you say?"
- Alert someone else by prearranged signal to notify the telephone company to trace the call while the caller is on the line.
- Notify administrator immediately after completing the call.
- Complete the bomb threat checklist
- Remain calm and courteous
- Read phone's visual display
- Keep caller talking. Pretend hearing difficulty.
- Notice details: background noises, voice description.
- Ask: When? Where? What? Who?
- Don't touch and suspicious objects

PERSON RECEIVING THREAT BY MAIL:

- Note the manner in which the threat was delivered, where it was found and who found it.
- Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Written threats should be turned over to law enforcement.
- Caution students against picking up or touching any strange objects or packages.
- Notify principal or site administrator.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Call 911
- If the caller is still on the phone, contact the phone company to trace the call. Tell the telephone operator the name of school, name of caller, phone number on which the bomb threat came in. This must be done quickly since the call cannot be traced once the caller has hung up.
- Instruct staff and students to turn off cell phones and two-way radios. Do not use those devices during this threat since explosive devices can be triggered by radio frequencies.
- Determine whether to evacuate the threatened building or adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.
- Use the intercom, or the PA system to evacuate the threatened rooms.
- If it is necessary to evacuate the entire school, use the fire alarm.
- Notify the District Superintendent of the situation.
- Direct a search team to look for suspicious packages, boxes or foreign objects.
- Do not return to the school building until it has been inspected and determined safe by proper authorities.
- Avoid publicizing the threat any more than necessary.

SEARCH TEAM ACTIONS:

- Use a systematic, rapid and thorough approach to search the building and surrounding areas.
- Check classrooms and work areas, public area (foyers, offices, bathrooms and stairwells), unlocked closets, exterior areas (shrubbery, trash cans, debris boxes) and power sources (computer rooms, gas valves, electric panels, telephone panels).
- If a suspicious item is found, make no attempt to investigate or examine object.

STAFF ACTIONS:

- Evacuate students as quickly as possible, using primary or alternate routes.
- Upon arrival at the designated safe site, take attendance. Notify the principal/site administrator of any missing students.
- Do not return to the building until emergency response officials determine it is safe.

EARTHQUAKE

The major threat of injury during an earthquake is from falling objects, glass shards and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free standing partitions and shelves and take the best available cover under a study desk or table, in a doorway or against an inside wall. All other actions must wait until the shaking stops. If persons are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous. Inside Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Direct inspection and assessment of school buildings. Report building damage and suspect breaks in utility lines or pipes to fire department responders.
- Send search and rescue team to look for trapped students and staff
- Post guards a safe distance away from building entrances to assure no one re-enters.
- Notify District Office of school and personnel status. Determine who will inform public information media as appropriate.
- Do NOT re-enter building until it is determined to be safe by appropriate facilities inspector.
- Determine whether to close school. If school must be closed, notify staff members, students and parents.

STAFF ACTIONS:

- Give DROP, COVER, and HOLD ON command. Instruct students to move away from windows, bookshelves, and heavy suspended light fixtures. Get under a table or other sturdy furniture with back to windows.
- Check for injuries, and render First Aid.
- After shaking stops, EVACUATE building. Avoid evacuation routes with heavy architectural ornaments over the entrances. Do not return to the building. Bring attendance roster and emergency backpack.
- Check attendance at the assembly area. Report any missing students to principal/site administrator.
- Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.
- Stay alert for aftershocks.
- Do NOT re-enter building until it is determined to be safe

Outside

Buildings

STAFF ACTIONS:

- Move student away from buildings, trees, overhead wires, and poles. Get under tables or other sturdy furniture with back to windows. If not near any furniture, drop to knees, clasp both hands behind neck, bury face in arms, make body as small as possible, close eyes, and cover ears with forearms. If notebooks or jackets are handy, hold over head for added protection. Maintain position until shaking stops.
- After shaking stops, check for injuries, and render first aid.
- Check attendance. Report any missing student to principal/site administrator
- Stay alert for aftershocks
- Keep a safe distance from any downed power lines.
- Do NOT re-enter building until it is determined to be safe.
- Follow instructions of principal/site administrator

During

Non-School

Hours

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Inspect school buildings with Maintenance/Building and Grounds Manager to assess damage and determine corrective actions.
- Confer with District Superintendent if damage is apparent to determine the advisability of closing the school
- Notify fire department and utility staff members, students and parents. Arrange for alternative learning arrangement such as portable classrooms if damage is significant and school closing will be of some duration.
- Notify District Office, who will inform public information media as appropriate.

FLOOD

Flooding could threaten the safety of students and staff whenever storm water or other sources of water threaten to inundate school grounds or buildings. Flooding may occur if a water pipe breaks or prolonged rainfall causes urban streams to rise. Flooding may also occur as a result of damage to water distribution systems such as failure of a dam or levee. If weather related, an alert message will be broadcast over the weather radio station.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Issue STAND BY instruction. Determine if evacuation is required
- Notify local police department of intent to EVACUATE, the location of the safe evacuation site and the route to be taken to that site.
- Delegate a search team to assure that all students have been evacuated.
- Issue DIRECTED TRANSPORTATION instruction if students will be evacuated to a safer location by means of busses and cars.
- Post a notice on the office door stating where the school has relocated and inform the District Office
- Monitor AM radio weather station 1610 for flood information
- Notify District Superintendent of school status and action taken
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.

STAFF ACTIONS:

- If warranted, EVACUATE students using evacuation plan. Take the class roster emergency backpack and student comfort kits. Take attendance before leaving the campus.
- Remain with students throughout the evacuation process
- Upon arrival at the safe site, take attendance. Report any missing students to principal/site administrator and emergency response personnel
- Do not return to school building until it has been inspected and determined safe by property authorities.

BUS DRIVER ACTIONS:

- If evacuation is by bus DO NOT drive through flooded streets and or roads. Do NOT attempt to cross bridges, overpasses or tunnels that may be damage by flooding.

FIRE/EXPLOSION

FIRE (ONSITE)
Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction. Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department to indicate that the "fire is out". Within School Building

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Sound the fire alarm to implement EVACUATION of the building.
- Immediately EVACUATE the school using the primary or alternate fire routes.
- Notify the Fire Department (call 911).
- Direct search and rescue team to be sure all students and personnel have left the building.
- Ensure that access roads are kept open for emergency vehicles.
- Notify District Office of situation.
- Notify appropriate utility company of suspected breaks in utility lines or pipes.
- If needed, notify bus dispatch for OFF-SITE EVACUATION by DIRECTED TRANSPORTATION.
- Do not allow staff and students to return to the building until the Fire Department declares that it is safe to do so.

STAFF ACTIONS:

- EVACUATE students from the building using primary or alternate fire routes. Take emergency backpack and student kits. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance. Report missing students to the Principal/designee and emergency response personnel.
- Maintain supervision of students until the Fire Department determines it is safe to return to the school building.

NEAR THE SCHOOL

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Notify the Fire Department (Call 911). The Fire Marshall will direct operations once on site.
- Determine the need to implement an EVACUATION. If the fire threatens the school, execute the actions above. If not, continue with school routine.

FIRE (OFFSITE)

A fire in an adjoin area, such as a wild land fire, can threaten the school building and endanger the students and staff. Response actions are determined by location and size of the fire, its proximity to the school and the likelihood that it may endanger the school community.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- Determine if EVACUATION of school site is necessary.
- Contact local fire departments (Call 911) to determine the correct action for your school site.
- If necessary, begin evacuation of school site to previously identified safe site using school evacuation plan. If needed, contact bus dispatch for OFF-SITE EVACUATION and DIRECTED TRANSPORTATION by bus.
- Direct inspection of premises to assure that all students and personnel have left the building.
- Notify the school district where the school has relocated and post a notice on the office door stating the temporary new location.
- Monitor radio station for information
- Do not return to the building until it has been inspected and determined safe by proper authorities.

STAFF ACTIONS:

- If students are to be evacuated, take attendance to be sure all students are present before leaving the building site.
- Stay calm. Maintain control of the students a safe distance from the fire and firefighting equipment.
- Take attendance at the assembly area. Report any missing students to the principal/site administrator and

emergency response personnel.

- Remain with students until the building has been inspected and it has been determined safe to return.

EXPLOSION

Emergency response will depend on the type of explosion (smoke bomb, chemical lab incident, etc.) and proximity to the school. All Students should be kept away from the explosion and under supervision.

PRINCIPAL/SITE ADMINISTRATOR:

- Determine whether site evacuation should be implemented. If so, sound fire alarm. This will automatically implement action to EVACUATE the building. EVACUATION may be warranted in some buildings but others may be used for SHELTER IN PLACE.
- Notify Fire Department (call 911). Provide school name, address, exact location within the building, your name and phone number and nature of the emergency.
- Secure area to prevent unauthorized access until the Fire Department arrives.
- Advise the District Superintendent of school status.
- Notify emergency response personnel of any missing students.
- Notify utility company of breaks or suspected breaks in utility lines or pipes. Provide school name, address, location within building, your name and phone.
- Direct a systematic, rapid and thorough approach to search the building and surrounding areas. Check classrooms and work areas, public areas (foyers, offices, bathrooms and stairwells), unlock closets, exterior areas (shrubbery, trash cans, debris boxes), and power sources (computer rooms, gas valves, electric panels, telephone panels).
- Determine if Student Release should be implemented. If so, notify staff, students and parents.
- If damage requires the school to be closed, notify parents and staff of school status and alternate site for classroom instruction.

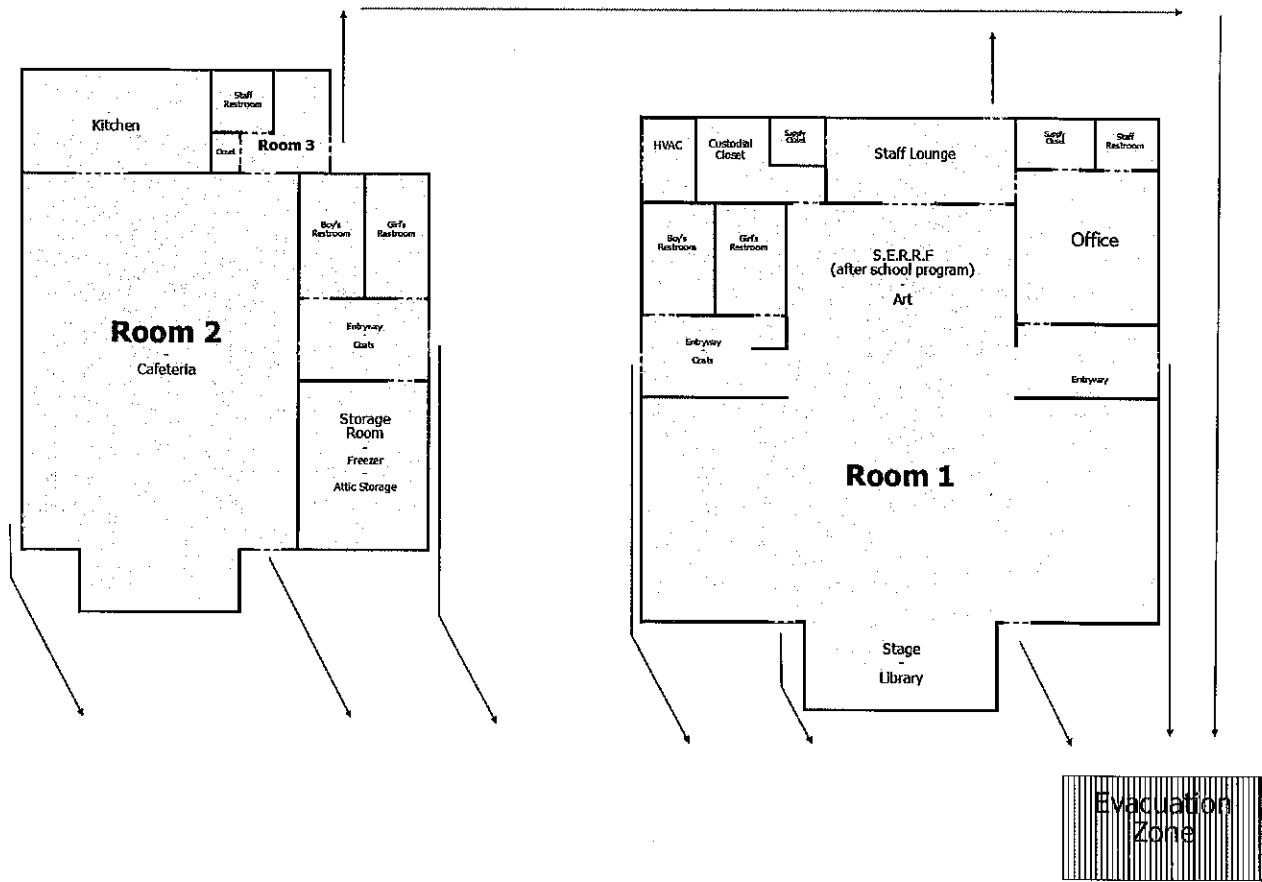
Do not return to the school building until it has been inspected and determined safe by proper authorities.

STAFF ACTIONS:

- Initiate DROP, COVER, AND HOLD ON.
- If explosion occurred inside the school building, EVACUATE to outdoor assembly area. Keep students and staff at a safe distance from the building(s) and away from firefighting equipment.
- Check to be sure all students have left the school site. Remain with students throughout evacuation process.
- Upon arrival at assembly area, check attendance. Report status to site administrator immediately.
- Render first aid as necessary.
- Do not return to the building until the emergency response personnel determine it is safe to do so.
- If explosion occurred in the surrounding area, initiate SHELTER IN PLACE. Keep students at a safe distance from site of the explosion.

School Evacuation Map for Flournoy Elementary School

Flournoy Elementary School
Evacuation Map



Insert as Attachment

Incident Command System Structure

District Assignments:

School Assignments:

Emergency Telephone Numbers

This list will be updated on an annual basis and be provided to all key persons.

Name of Organization	Telephone Numbers
Fire, Medical Aid.	911
District Office	530-833-5331
Fire Department	530.529.7405 or 529.8541
Local Police Department	530.824.7000
Sheriff Department	530.529.7950
Hospital	530.529.8000
Nearest Emergency Assistance	911
California Highway Patrol	530.527.2034
English Radio Station: <i>KRCR (Channel 7) ABC</i>	530-243-7777
Spanish Radio Station: <i>Action News Now Channel 24 News</i>	
Clergy/Counselor: <i>TCDE Special Schools, Psychologist</i>	530.527.8614
Electric Company <i>Pacific Gas & Electric (PG&E)</i>	1-800-743-5000
The Gas Company <i>Tri R Gas</i>	530-527-3219
The American Red Cross	530.673.1460

Emergency Forms and Letters

YEARLY LETTER TO PARENTS:

Dear Parents:

Providing for your student's safety when at school is a major responsibility of our staff. All schools and child development centers have a disaster plan. The principal and staff are prepared to make prompt and responsible decisions in any situation that could threaten the safety of the students.

The need to lockdown or shelter-in-place, evacuate students or close school before the regularly scheduled closing time could arise from a relatively minor emergency such as a prolonged interruption of power or from a major event such as a violent incident on campus, an earthquake, or severe storm. During these times, communication and/or transportation may be disrupted.

In the event of a major emergency or disaster, information will be given primarily through our phone notification system, as well as local radio stations: **KRCR (Channel 7) ABC** and **Action News Now Channel 24 News**.

District Release Policy

- No student will be dismissed from school unless a parent (or individual designated by a parent) comes for him/her.
- No student will be released to another person, even a relative or baby sitter, unless there is written permission to that effect or that particular person is listed on the student's *Emergency Card* in our files and is able to identify him/herself. If any of your contact information changes during the year, please visit the office to update the Emergency Card.
- All parents or designated persons who come for students must sign their student(s) out at the office, unless directed elsewhere on campus by posted signs.

Please be assured, we are prepared to care for your student in emergency situations. Members of our staff are trained in the areas of first aid, search and locate, and student safety to ensure that all your student needs will be met. We will communicate with local emergency services. They will be apprised of our current status and the need for additional resources.

We ask for your help in the following ways:

- Do not call the school. We will contact you, if necessary. It is essential that telephone lines be kept open for emergency calls. Turn to the above radio stations for more information.
- Do not drive to the school. The school access routes and street entrances must remain clear for emergency vehicles. We will notify you through our Teleparent phone notification system when safe access is recommended.

During the school year your child will be trained in the necessary emergency procedures. Each will learn how to react, where to assemble, and what to expect in an emergency situation.

We suggest that you meet with your immediate family and develop an emergency plan. There are several free publications available to assist you. Please call the local chapter of the American Red Cross at 530.673.1460 or visit them online at www.redcross.org. More information can be found at www.fema.org

If you have any questions or comments regarding our emergency preparations, please call the school office.

Sincerely,

Principal

Estimados padres:

Preparación para la seguridad de su estudiante cuando en la escuela, es una responsabilidad importante de nuestro personal. Todas las escuelas y centros de desarrollo del niño tienen un plan del desastre. Preparan al director y al personal para tomar decisiones pronto y responsables en cualquier situación que podría amenazar a la seguridad de los estudiantes.

La necesidad de cerrar las puertas, tener un lugar seguro, evacuar estudiantes, o que la escuela cierra antes de la hora regularmente. Esto podría presentarse de una emergencia relativamente de menor importancia tal como una interrupción prolongada de la energía o de un gran evento tal como un incidente violento en campus de la escuela, un terremoto, o tormenta severa. Durante estas épocas, la comunicación y/o el transporte pueden ser interrumpidos.

En caso de emergencia importante o de desastre, la información será dada sobre todo a través de nuestro sistema de la notificación del teléfono de **Teleparent**, así como estaciones de radio local: **KRCR (Channel 7) ABC** de las noticias y **Action News Now Channel 24 News**.

La póliza de lanzamiento del distrito

- No se despedirá a ningún estudiante de escuela a menos que un padre (o el individuo señalado por un padre) venga para él/ella.
- No se lanzará a ningún estudiante a otro del pariente o de bebé canguro de la persona, incluso, a menos que haya permiso de escritura a ese efecto o esa persona particular es mencionada en la tarjeta de la emergencia del estudiante que se encuentran en nuestros archivos y puede identificar él/ella misma. Si cualquiera de su información de contacto cambia durante el año, visite por favor la oficina para poner al día la tarjeta de la emergencia.
- Todos los padres o personas señaladas que vienen para los estudiantes deben firmar a sus estudiantes hacia fuera en la oficina, a menos que sean dirigidos a otra parte en campus por las muestras fijadas.

Por favor sea confiado, nosotros estamos preparados para cuidar su estudiante en situaciones de emergencia. Entrenan en las áreas de los primeros auxilios, búsqueda y localizan a los miembros de nuestro personal, y seguridad del estudiante para asegurarse de que todas sus necesidades de los estudiantes serán cubiertas. Comunicaremos con servicios de emergencia locales. Serán informados de nuestro estado actual y de la necesidad de recursos adicionales.

Pedimos su ayuda de las maneras siguientes:

- No llame a la escuela. Le entraremos en contacto con, en caso de necesidad. Es esencial que las líneas telefónicas estén mantenidas abiertas para las llamadas de emergencia. Dé vuelta a las estaciones de radio antedichas para más información.
- No conduzca a la escuela. Las rutas de acceso de la escuela y las entradas de la calle deben seguir siendo claras para los vehículos de la emergencia. Le notificaremos a través de nuestro sistema de la notificación del teléfono de Teleparent cuando se recomienda el acceso seguro.

Durante el año escolar, entrenarán a su niño en los procedimientos de emergencia necesarios. Cada uno aprenderá cómo reaccionar, donde montar, y qué a esperar en una situación de emergencia.

Sugerimos que usted encuentre con su familia inmediata y desarrollamos un plan de emergencia. Hay varias publicaciones libres disponibles para asistirle. Llame por favor el capítulo local de la Cruz Roja americana en 530.673.1460 o visítelas en línea en www.redcross.org. Más información se puede encontrar en www.fema.org

Si usted tiene algunas preguntas o comentarios con respecto a nuestras preparaciones de la emergencia, por favor llame a la oficina de escuela.

Sinceramente,

Principal

CURRICULUM THAT EMPHASIZES PREVENTION AND ALTERNATIVES TO VIOLENCE

Character Counts!

*Character Counts!*sm is two things: an educational framework for teaching universal values and a national coalition of organizations that support each other. A person of character is a good person, someone to look up to and admire; knows the difference between right and wrong and always tries to do what is right; sets a good example for everyone; makes the world a better place; and lives according to the six pillars of character.

These six pillars, or core ethical values, form the foundation of the *Character Counts!*sm program:

Trustworthiness - Be honest • Don't deceive, cheat or steal • Be reliable — do what you say you'll do • Have the courage to do the right thing • Build a good reputation • Be loyal — stand by your family, friends and country

Respect - Treat others with respect; follow the Golden Rule • Be tolerant of differences • Use good manners, not bad language • Be considerate of the feelings of others • Don't threaten, hit or hurt anyone • Deal peacefully with anger, insults and disagreements

Responsibility - Do what you are supposed to do • Persevere: keep on trying! • Always do your best • Use self-control • Be self-disciplined • Think before you act — consider the consequences • Be accountable for your choices

Fairness - Play by the rules • Take turns and share • Be open-minded; listen to others • Don't take advantage of others • Don't blame others carelessly

Caring - Be kind • Be compassionate and show you care • Express gratitude • Forgive others • Help people in need

Citizenship - Do your share to make your school and community better • Cooperate • Get involved in community affairs • Stay informed; vote • Be a good neighbor • Obey laws and rules • Respect authority • Protect the environment

Second Step

Second Step is a violence prevention curriculum implemented in kindergarten through third grades and sixth grade. Middle school counselors in 7th and 8th grades use it as a supplement, as well.

Students participating in *Second Step* learn and practice vital social skills, such as empathy, emotion management, problem solving, and cooperation. These essential life skills help students in the classroom, on the playground, and at home.

Research indicates that children who are socially competent perform better academically. *Second Step* lessons give tools to help children become socially skilled and develop strong bonds to school.

The engaging photo-lesson cards show adults and children expressing emotions and solving problems in real-life situations. Lesson cards include objectives, scripts, discussion questions, role-plays, and other activities. Lively classroom videos also spark discussion, enriching students' learning of important social and emotional skills.

Gang Resistance Education and Training [G.R.E.A.T.] Program

The *Gang Resistance Education and Training* program educates students in grade 6 and is taught by the same police officers that teach the D.A.R.E. program. While many of the goals are the same as D.A.R.E., the G.R.E.A.T. program helps youths avoid gang membership, prevent violence, and develop positive relationships with law enforcement. The officers teach lessons focused on personal skills, resiliency skills, resistance skills and social skills.

PREVENTION AND INTERVENTION STRATEGIES THAT PROMOTE DRUG-FREE SCHOOLS

Drug Abuse Resistance Education [D.A.R.E.]

The *Drug Abuse and Resistance Education* [D.A.R.E.] program educates students in grades K-5 and is staffed by three full time police officers. This community policing partnership between the two entities has been in place for almost twenty years. The goals of this program are to develop skills students need to avoid involvement in drugs, gangs, and violence. The officer-led classroom lessons teach children how to resist peer pressures and live productive drug and violence-free lives.

Too Good For Drugs

Too Good for Drugs is a school-based prevention program designed to reduce risk factors and enhance protective factors related to alcohol, tobacco and other drug (ATOD) use among students.

Too Good for Drugs has a separate, developmentally appropriate curriculum for each grade level in kindergarten through eighth grade. Each curriculum builds on earlier grade levels, an instructional design which enables students to learn important skills sequentially and retain them year after year.

Too Good for Drugs builds five essential life skills:

- Goal setting
- Decision making
- Bonding with pro-social others
- Identifying and managing emotions
- Communicating effectively

Too Good for Drugs is implemented in fourth through sixth grades. Seventh and eighth grades will begin implementing this curriculum in 2009-2010.

COMMUNITY RELATIONSHIPS

Flournoy Union Elementary School District has teamed with local law enforcement to promote positive relationships with law enforcement, as well as prevent violence and criminal activity through three different partnerships:

PROCEDURES FOR COMPLYING WITH EXISTING LAWS RELATED TO SCHOOL SAFETY

CHILD ABUSE REPORTING PROCEDURES

Child abuse has severe consequences and the district has a responsibility to protect students by facilitating the prompt reporting of known and suspected incidents of child abuse. *Reasonable suspicion* means that is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect.

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency.

Employees who are mandated reporters are obligated to report all known or suspected incidents of child abuse and neglect. The reporting duties of mandated reporters are individual and cannot be delegated to another person. Mandated reports shall not investigate any suspected incidents but rather shall cooperate with agencies responsible for investigating and prosecuting cases of child abuse and neglect.

Child abuse or neglect includes the following:

1. A physical injury inflicted by other than accidental means on a child by another person
2. Sexual abuse of a child as defined in Penal Code 11165.1
3. Neglect as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child
5. Unlawful corporal punishment or injury

Child abuse or neglect does not include:

1. A mutual affray between minors
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of his/her employment
3. An injury resulting from the exercise by a teacher, vice principal, principal or other certificated employee of the same degree of physical control over a student that a parent/guardian would be privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning.
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of the student.
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by the student.

Initial Telephone Report

In cases of suspected child abuse or neglect, the principal or designee is notified immediately. As soon as practicably possible, a report is made by telephone to Child Protective Services and the police department. When the report is made, the reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received. **The phone number for CPS is 1.800.323.7711 or 530.527.1911**

Written Report

Within 24 hours of receiving the information concerning the incident, the mandated reporter shall prepare and send to CPS a written report that includes a completed Department of Justice form. **The address for Child Protective Services is**

310 South Mail St., Red Bluff, CA 96080

SUSPENSION AND EXPULSION POLICY

Suspension

Suspension is the temporary removal of a pupil from regular classroom instruction or from school as initiated by a teacher or administrator for adjustment purposes.

A teacher may suspend any pupil from his or her class for the remainder of that day and the following day. A teacher may also refer a pupil to the principal or designee for consideration of a suspension from the school. The principal of the school, the principal's designee, or the superintendent of schools may suspend a pupil from the school for no more than five consecutive school days unless the suspension is extended pending expulsion.

- a. (1) Caused, attempted to cause, or threatened to cause physical injury to another person; or (2) Willfully used violence against another person.
- b. Possessed, sold or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- c. Unlawfully possessed, used, sold or otherwise furnished, or been under the influence of, any controlled substance listed in Chapter 2 of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind.
- d. Unlawfully ordered, arranged, or negotiated to sell any controlled substance listed in Chapter 2 of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind, and then either sold, delivered, or otherwise furnished to any person *another* liquid, substance, or material and represented the liquid, substance or material as a controlled substance, alcoholic beverage, or intoxicant.
- e. Committed or attempted to commit robbery or extortion.
- f. Caused or attempted to cause damage to school or private property.
- g. Stolen or attempted to steal school property or private property.
- h. Possessed or used tobacco, or any products containing tobacco or nicotine products, including but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by pupil of his/her own prescription products.
- i. Committed an obscene act or engage in habitual profanity or vulgarity.
- j. 11014.5 of the Health and Safety Code.
- k. Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- l. Knowingly received stolen school property or private property.
- m. Possessed an imitation firearm, meaning a replica of a firearm that is substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- n. Committed or attempted to commit a sexual assault as defined in Section 261, 266c, 286, 288a, or 289 of the Penal Code or committed a sexual battery as defined in Section 243.4 of the Penal Code.
- o. Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- p. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- q. Engaged in, or attempted to engage in, hazing as defined in Education Code 32050.

A student in grade 4-12 may also be suspended for:

1. Sexual Harassment – Conduct considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance or to create an intimidating, hostile, or offensive educational environment.
2. Hate Violence - Caused, attempted to cause, threatened to cause, or participated in an act of hate violence [injuring or intimidating another person, interfering with the exercise of a person's civil rights, or damaging a person's property because of the person's race, color, religion, ancestry, national origin, disability, gender or sexual orientation.

3. Hazing/Bullying/Harassment – Harassment of students or staff, including bullying, intimidation, hazing, or initiation activity or any other verbal, written or physical conduct that causes or threatens to cause bodily harm or emotional suffering.
4. Hostile Educational Environment – Intentionally harassed, threatened or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder, and invading student rights by creating an intimidating or hostile educational environment.
5. Terrorist Threats – Made terrorist threats against school officials and/or school property.

Expulsion

Expulsion is the removal of a pupil from enrollment in a school or the district as ordered by the Board of Education. Pupils can be expelled only for those reasons for which they can also be suspended.

Mandatory Expulsion – State law requires that the superintendent or the school principal must recommend expulsion if the student has committed any of the following acts at a school or at a school activity [Education Code 48915]:

1. Possessing, selling or otherwise furnishing a firearm.
2. Brandishing a knife at another person.
3. Unlawfully selling a specified controlled substance.
4. Committing or attempting to commit a sexual assault as defined in subdivision (n) of Section 48900 or committing a sexual battery as defined in subdivision (n) of Section 48900.
5. Possession of an explosive.

Discretionary Recommendation – The superintendent or principal must recommend expulsion if the student has committed any of the following acts at school or at a school activity, unless particular circumstances make expulsion inappropriate [Education Code 48915]:

1. Causing serious physical injury to another person, except in self-defense.
2. Possession of any knife, explosive or other dangerous object of no reasonable value use to the student.
3. Unlawful possession of any specified controlled substance, except for the first offense for the possession of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis.
4. Robbery or extortion.
5. Assault or battery, as defined in Sections 240 and 242 of the Penal Code, upon any school employee.

State law provides for due process and rights to appeal any order of expulsion.

PROCEDURES TO NOTIFY TEACHERS OF DANGEROUS PUPILS

Flournoy Union Elementary School District NOTIFICATION TO TEACHER OF STUDENT CONDUCT _____ SCHOOL YEAR

Student _____ Sex _____ DOB _____ Grade _____ Date of Incident _____

To Student's Teacher(s): The above named student has engaged in, or is reasonably suspected to have engaged in, one or more of the acts indicated below. You are being provided with notification of the student's conduct pursuant to the requirements of Education Code Section 49079. You may review the student's records if you need more specific information. Any information provided pursuant to this notice shall be received in confidence for the limited purpose for which it was provided. Further dissemination is prohibited.

STUDENT INCIDENT (E.C. 48900)

- a. _____ Caused, attempted to cause, or threatened to cause physical injury to another person.
_____ (Circle if applicable:) Mutual Combat 1 Battery 2
- b. _____ Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- c. _____ Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of, any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind.
- d. _____ Unlawfully offered, arranged, or negotiated to sell any controlled substance as listed in Chapter 2 (commencing with Section 11053 of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind, and then either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance, alcoholic beverage, or intoxicant.
- e. _____ Committed or attempted to commit robbery or extortion.
- f. _____ Caused or attempted to cause damage to school property or private property.
- g. _____ Stole or attempted to steal school property or private property.
- h.* _____ Possessed or used tobacco, or any products containing tobacco or nicotine products, including but not limited to cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. *(Teacher notification not required for this incident.)
- i. _____ Committed an obscene act or engaged in habitual profanity or vulgarity.
- j. _____ Had unlawful possession of, or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Section 11014.5 of the Health and Safety Code.
- k. _____ Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials or other school personnel engaged in the performance of their duties.
- l. _____ Knowingly received stolen school property or private property.
- m. _____ Possession of an imitation firearm.
- n. _____ Committed or attempted to commit a sexual assault or committed a sexual battery.
- o. _____ Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- .2 _____ Committed unwelcome sexual advance, request for sexual favors, and other verbal, visual, or physical conduct of a sexual nature, as defined in Education Code Section 212.5. This section only applies to grades 412. (E.C. 48900.2)
- .3 _____ Caused, threatened to cause, or participated in an act of hate violence. This section only applies to grades 412. (E.C. 48900.3)
- .4 _____ Harassment, threats, or intimidation that is so severe that it actually causes, or can reasonably be expected to cause, material disruption of classwork, substantial disorder, and the invasion of the rights of student(s) by creating intimidating or hostile education environment. This section only applies to grades 412 (E.C. 48900.4)
- .7 _____ Has made terroristic threats against school officials or school property, or both. (E.C. 48900.7)

RECORD OF TEACHER REVIEW			
Date	Signature	Date	Signature
Date	Signature	Date	Signature

Date	Signature	Date	Signature
Date	Signature	Date	Signature

DISCRIMINATION AND HARASSMENT POLICIES

Discrimination Policy

District program and activities shall be free from discrimination, including harassment, with respect to a student's actual or perceived sex, gender, ethnic group identification, race, national origin, religion, color, physical or mental disability, age or sexual orientation.

The Board of Trustees shall ensure equal opportunities for all students in admission and access to the educational program, guidance and counseling programs, athletic programs, testing procedures, and other activities. School staff and volunteers shall carefully guard against segregation, bias and stereotyping in instruction, guidance and supervision.

The Board prohibits intimidation or harassment of any student by any employee, student or other person in the district. Staff shall be alert and immediately responsive to student conduct that may interfere with another student's ability to participate in or benefit from school services, activities or privileges.

Students who harass other students shall be subject to appropriate discipline, up to and including counseling, suspension and/or expulsion. An employee who permits or engages in harassment may be subject to disciplinary action, up to and including dismissal.

The *Assistant Superintendent of Personnel* handles complaints regarding discrimination and inquiries regarding policies. Any student who feels that he/she is being harassed should immediately contact a school employee or the principal. Any student who observes an incident of harassment should report the harassment to a school employee or the principal, whether or not the victim files a complaint.

Student Sexual Harassment Policy

The Board prohibits sexual harassment of students by other students, employees or other persons, at school or at school-sponsored or school-related activities. The Board also prohibits retaliatory behavior or action against persons who complain, testify, assist or otherwise participate in the complaint process established pursuant to this policy and the administrative regulation.

The Board expects students or staff to immediately report incidents of sexual harassment to the student's teacher, Principal, Vice-Principal or Designee or to another District Administrator. Any student who engages in the sexual harassment of anyone in or from the District may be subject to disciplinary action up to and including expulsion. Any employee who permits or engages in sexual harassment may be subject to disciplinary action up to and including dismissal.

DEFINITION

Committed sexual harassment as defined in Education Code 212.5. Pursuant to Education Code 48900.2, the conduct constitutes harassment if it would be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment.

INSTRUCTION/INFORMATION

The Superintendent or designee shall provide to all district students age-appropriate instruction and information on sexual harassment. Such instruction and information shall include:

1. What behavior constitute sexual harassment, including the fact that sexual harassment could occur between people of the same gender
2. A clear message that students do not have to endure sexual harassment
3. Encouragement to report observed instances of sexual harassment, even where the victim of the harassment has not complained
4. Information about the person(s) to whom a report of sexual harassment should be made.

COMPLAINT PROCESS

Any student who feels that he/she is being or has been subjected to sexual harassment shall immediately contact his/her teacher or any other employee. A school employee to whom a complaint is made shall, within 24 hours of receiving the complaint, report it to the principal or designee. Any school employee who observes any incident of sexual harassment

involving a student shall report this observation to the principal or designee, whether or not the victim files a complaint. In any case of sexual harassment involving the principal or any other district employee to whom the complaint would ordinarily be made, the employee who receives the student's report or who observes the incident shall report to the Director of Personnel or the Superintendent or designee.

The principal or designee to whom a complaint of sexual harassment is reported shall immediately investigate the complaint in accordance with administrative regulation. Where the principal or designee finds that sexual harassment occurred, he/she shall take prompt, appropriate action to end the harassment and address its effects on the victim. The principal or designee shall also advise the victim of any other remedies that may be available. The principal or designee shall file a report with the Superintendent or designee and refer the matter to law enforcement authorities, where required.

DISCIPLINARY MEASURES

Any student who engages in sexual harassment of anyone at school or at a school-sponsored or school-related activity is in violation of this policy and shall be subject to disciplinary action.

For students in grades 4 through 12, disciplinary action may include suspension/or expulsion, provided that in imposing such discipline the entire circumstances of the incident(s) shall be taken into account.

RECORD KEEPING

The Superintendent or designee shall maintain a record of all reported cases of sexual harassment to enable the district to monitor, address and prevent repetitive harassing behavior in its schools. All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action.

PROHIBITED SEXUAL HARASSMENT CONDUCT

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors or other unwanted verbal, visual or physical conduct of a sexual nature made against another person of the same or opposite gender, in the educational setting, when:

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance, or of creating an intimidating, hostile or offensive educational environment
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any district program or activity

Types of conduct which are prohibited in and which may constitute sexual harassment include, but are not limited to:

1. Unwelcome leering, sexual flirtations or propositions
2. Sexual slurs, epithets, threats, verbal abuse, derogatory comments or sexually degrading descriptions
3. Graphic verbal comments about an individual's body, or overly personal conversation
4. Sexual jokes, notes, stories, drawings, pictures or gestures
5. Spreading sexual rumors
6. Teasing or sexual remarks about students enrolled in a predominantly single-gender class
7. Massaging, grabbing, fondling, stroking or brushing the body
8. Touching an individual's body or clothes in a sexual way
9. Purposely cornering or blocking normal movements
10. Displaying sexually suggestive objects
11. Continuing to express sexual interest after being informed that the interest is unwelcome
12. Making reprisals, threats of reprisal, or implied threats of reprisal following a negative response.

NOTIFICATIONS

A copy of the district's sexual harassment policy and regulations shall:

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year
2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules,

regulations, procedures and standards of conduct are posted

3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, trimester, semester or summer session
4. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures and standards of conduct
5. Be provided to employees and employee organizations

COMPLAINT PROCEDURE

1. Informal Resolution
 - a. Students and or staff members who feel aggrieved because of conduct that may constitute sexual harassment should directly inform the persons engaging in conduct that such conduct is offensive and must stop.
 - b. Students and or staff members who feel aggrieved because of conduct that may constitute sexual harassment shall inform the Principal, Vice Principal, immediate supervisor, or designee so that he/she may take remedial action.
2. Formal Complaints
 - a. An aggrieved student may file a written complaint with the Principal, Vice Principal, or designee. A copy of the written complaint shall be forwarded to the Superintendent or his designee.
 - b. The informal resolution procedures set forth above are not a precondition to the filing of a complaint.
 - c. Students filing a complaint need not file a complaint with a person they feel is sexually harassing them.

INVESTIGATION OF COMPLAINTS AT SCHOOL (SITE-LEVEL GRIEVANCE PROCEDURE)

1. The principal or designee shall promptly investigate all complaints of sexual harassment. In so doing, he/she shall talk individually with:
 - a. The student who is complaining
 - b. The person accused of harassment
 - c. Anyone who witnessed the conduct complained of
 - d. Anyone mentioned as having related information
2. The student who is complaining shall have an opportunity to describe the incident, present witnesses and other evidence of the harassment, and put his/her complaint in writing.
3. The principal or designee shall discuss the complaint only with the people described above. When necessary to carry out his/her investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:
 - a. The Superintendent or designee
 - b. The parent/guardian of the student who complained
 - c. If the alleged harasser is a student, his/her parent/guardian
 - d. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth
 - e. Child protective agencies responsible for investigating child abuse reports
 - f. Legal counsel for the district
 - g. Law enforcement
4. When the student who complained and the alleged harasser so agree, the principal or designee may arrange for them to resolve the complaint informally with the help of a counselor, teacher, administrator, or trained mediator. The student who complained shall never be asked to work out the problem directly with the accused person unless such help is provided and both parties agree.
5. In reaching a decision about the complaint, the principal or designee may take into account:
 - a. Statements made by the persons identified above
 - b. The details and consistency of each person's account
 - c. Evidence of how the complaining student reacted to the incident
 - d. Evidence of any past instances of harassment by the alleged harasser
 - e. Evidence of any past harassment complaints that were found to be untrue
6. To determine the severity of the harassment, the principal or designee may take into consideration:
 - a. How the misconduct affected one or more students' education
 - b. The type, frequency and duration of the misconduct
 - c. The number of persons involved
 - d. The age and gender of the person accused of harassment
 - e. The subject(s) of harassment
 - f. The place and situation where the incident occurred
 - g. Other incidents at the school, including incidents of harassment that were not related to gender
7. The principal or designee shall write a report of his/her findings, decision, and reasons for the decision and shall present this report to the student who complained and the person accused.
8. The principal or designee shall give the Superintendent or designee a written report of the complaint and investigation. If the principal or designee verifies that sexual harassment occurred, this report shall describe the actions taken to end the harassment, address the effects of the harassment on the student harassed, and prevent retaliation or further harassment.
9. Within ten school days after receiving the complaint, the principal or designee shall determine whether or not the student who complained has been further harassed. The principal or designee shall keep a record of this information and shall continue

this follow-up.

ENFORCEMENT

The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy. As needed, these actions may include any of the following: Removing vulgar or offending graffiti; providing staff inservice and student instruction or counseling; notifying parents/guardians of the actions taken; notifying child protective services and/or law enforcement; taking appropriate disciplinary action. In addition, the principal or designee may take disciplinary measures against any person who is found to have made a complaint of sexual harassment that he/she knew was not true.

APPEAL TO THE BOARD OF TRUSTEES

The complainant may appeal the decision of the Superintendent to the Board of Trustees in writing. The Board of Trustees shall hear the matter at the next regularly scheduled meeting. At the conclusion of the hearing the Board shall adopt written findings of fact and make a decision.

General Harassment Policy

It is the policy of the Flournoy Union Elementary School District to provide fair and equal treatment to all staff members. In an effort to advance this policy, we have found it necessary to formulate a statement regarding harassment. Harassment creates a negative work environment and affects the work performance of all employees.

1. Pursuant to Education Code section 212.5, unwelcome advances, requests for favors, and other verbal, visual or physical conduct constitute harassment when:
 - A. Submission to the conduct is made either an explicit or implicit condition of employment, status or promotion.
 - B. Submission to, or rejection of, the conduct is used as the basis for an employment decision affecting the harassed employee.
 - C. The harassment substantially interferes with an employee's work performance or creates an intimidating, hostile, or offensive work environment.
 - D. Submission to, or rejections of, the conduct is the basis for any decision affecting the benefits, services, honors, programs or other available activities.
2. Unlawful harassment may take many forms, including but not limited to:
 - A. VERBAL CONDUCT such as epithets, derogatory comments, slurs or unwanted advances, invitations or comments.
 - B. VISUAL CONDUCT such as derogatory posters, cartoons, drawings, or gestures.
 - C. PHYSICAL CONDUCT such as assault. Blocking normal movement, or interference with work directed at you because of your sex or other protected basis.
 - D. THREATS AND DEMANDS to submit to sexual requests in order to keep your job or avoid some other loss, and offers of job benefits in return for sexual favors.
 - E. RETALIATION for having reported the harassment.
3. Any person believing he/she is a victim of harassing behavior should notify the Assistant Superintendent of Personnel or a District Office Management person unassociated with the employee's assigned worksite. The Assistant Superintendent of Personnel or the District Office Management Person will:
 - A. Fully inform the employee of his/her rights.
 - B. Appoint a three (3) member committee to immediately conduct a thorough, objective and complete investigation of the alleged harassment, report the committee findings to the Superintendent, or the Board of Education if the Superintendent is the accused harasser, who must make a determination about whether unlawful harassment occurred and communicate this alleged finding to the harasser and any other concerned party; and the Superintendent of the Board of Education will take prompt and effective remedial action if harassment has occurred. The action must be commensurate with the severity of the offense and be made known to the victim.

ALL HARASSING BEHAVIOR IS CONSIDERED MISCONDUCT AND MAY SUBJECT AN EMPLOYEE TO DISCIPLINARY ACTION AND/OR IMMEDIATE TERMINATION.

Special privacy safeguards will be applied in handling harassment complaints. To the extent feasible, the identity of the charging party

and the person accused of harassment will be kept confidential.

Flourney Union Elementary School District DRESS CODE

General Guidelines

1. Dress and Appearance Standards. Dress and appearance standards are in effect during all times at school, on the way to school, on the way home from school, at any school function or activity regardless of location, and at any other district campus and/or function.
2. Student May Not Remain in the Classroom. A student may not remain in the classroom dressed in a manner which (1) creates a safety hazard for said student or for other students, (2) constitutes a serious or unnecessary distraction to the learning process, (3) tends to disrupt the campus order, or (4) is in conflict with the district's goals and philosophy regarding the prevention of substance abuse and gang activity.
3. Required to Change to Accepted Dress. Students that wear unacceptable clothing will be required to change to accepted dress. All time missed from class due to unacceptable dress may be made up in detention.

Requirements

CLOTHING – Shoes must be worn at all times. Shoes with no back strap, flip flops, cleats, high heels, or sock like slippers are not allowed. All wearing apparel must be of a size that is considered normal for the child. Oversized clothing will not be allowed.

Items NOT Allowed

- Pants, shorts or cutoffs that are oversized, without hems, frayed and slit up the side, sag or don't fit at the waist, or have excessively large legs.
- Oversized tops, tube tops, backless dresses, mini-skirts, see-through tops, fish net, half tops, muscle shirts, undershirts, and tank tops with large armholes. No bare midriffs will be allowed.
- Lycra stretch or other excessively tight or revealing clothing.
- Any clothing worn inside out.
- Any clothing that exposes posteriors or undergarments.

ACCESSORIES – Jewelry or accessories that are disruptive or that might cause a health or safety hazard may not be worn.

Items NOT Allowed

- Head coverings - hats, caps, nets
- Exception: Hats may be worn outside only and solely for the purpose of sun protection. Hats shall be made of pliable canvas material with a 3 – 5 inch brim around the entire circumference of the hat. They may not sport an insignia, other than the school insignia. Hats, by nature of the color, arrangement, trademark, or any other attribute, that denote membership in gangs, or which advocate racial, ethnic, or religious prejudice, drug use, violence, intimidation or disruptive behavior are prohibited.
- Initialed belt buckles, wallets with attached chains, hanging belts, suspenders, straps hanging off the shoulders.
- Hoop earrings larger than a dime, nose rings, facial or body studs.
- Glasses, other than prescription (inside buildings)

OTHER ITEMS NOT ALLOWED

- Tattoos are not allowed. A student with gang-related tattoos will be placed in an alternative program. Other permanent tattoos must be covered at all times. Temporary tattoos will be removed before the student is allowed in class.
- Altered eyebrows, hair colors and/or styles that disrupt student education will not be allowed.
- Words or pictures that are not appropriate for the school environment may not be worn on clothing. (Examples include obscenities, symbols representing alcohol, drugs or tobacco, gang colors, gang materials, gang behavior, weapons, sexually explicit words or pictures, tagging or violence.) Words and pictures on all garments may not be altered in any way. Words and pictures may not be added to plain garments.
- All clothing and materials with Old English or similar lettering will not be allowed.
- Makeup, fake or acrylic nails are not allowed in grades kindergarten through six.
- Before purchasing clothing and materials, parents are strongly urged to consider the possible gang implication of all clothing with logos or insignias.

school experience. Decency and safety are the guidelines by which the principal will make all decisions regarding clothing.

PARENT INVOLVEMENT STRATEGIES

PARENT INVOLVEMENT

Parents will be engaged through home-school communication, including but not limited to the web site, the monthly calendar, weekly student work and grade reports, and Blackboard Connect Autodialer.

Parents will be included in teacher professional development when appropriate.

Parent conferences will be held in the Fall

School programs are scheduled according to the calendar

SCHOOL DISCIPLINE

The disciplinary actions taken by the administration of will be firm, consistent, and fair. Students who violate school rules and policies are subject to the discipline guidelines listed below. The seriousness of the offense and the conditions under which it occurred are factors to be considered.

1. Alcohol

A. First Offense

1. Suspension and parent conference
2. Referral to law enforcement
3. Suspension pending referral to an alternate program and/or expulsion or exclusion

B. Succeeding Offenses

1. Suspension pending referral to an alternate program, and/or expulsion or exclusion

2. Arson, Vandalism/Defacing or Use of Explosives

In all cases, the student for damages or losses that occur will make payment, and all arson cases will be reported to the fire department.

A. Any Offense

1. School site discipline
2. Suspension and parent conference
3. Referral to law enforcement
4. Severe violation will result in recommendation for expulsion and arrest

3. Battery (Bodily Harm)

A. Any Offense

1. Suspension and parent conference
2. Referral to law enforcement

4. Assault and/or Battery on Teachers or Other School Personnel

A. Any Offense

1. Suspension
2. Referral to law enforcement

5. Classroom Referrals and Defiance of Authority

This includes, but is not limited to, noncompliance towards each school's gum/candy policy, violation of Flournoy Union Elementary School District's dress/appearance code, and disruptive behavior.

A. Any Offense

1. School site discipline
2. Parent conference
3. Possible suspension
4. Possible placement in an alternate program
5. Possible expulsion or exclusion

6. Drugs and/or Narcotics

A. Use or Possession

1. Referral to law enforcement
2. Suspension and parent conference
3. Recommendation for expulsion
4. Selling

5. Arrest and recommendation for expulsion

7. Extortion (Force or Fear)

A. First Offense

1. School site discipline
2. Suspension and parent conference
3. Possible referral to law enforcement
4. Possible referral to an alternative program

B. Succeeding Offenses

1. Suspension
2. Referral to law enforcement
3. Recommendation for expulsion

8. Forgery

A. Any Offense

1. Parent conference
2. School site discipline
3. Possible suspension

9. Gambling

A. Any Offense

1. School site discipline

10. Hazing/Student Harassment

A. Any Offense

1. School site discipline
2. Suspension
3. More serious offenses may lead to a recommendation for expulsion

11. Insults and/or Abuse to School Personnel

A. Any Offense

1. School site discipline
2. Suspension and parent conference
3. Possible recommendation for expulsion

12. Loitering

Students may not be on a school campus without permission of that school's administration. Repeated offenses, or refusal to leave, will lead to suspension and/or arrest.

13. Profanity, Vulgarity or Pornography

A. Any Offense

1. School site discipline
2. Possible suspension
3. Serious or repeated violations may lead to expulsion or placement in an alternative program

14. Student Sexual Harassment

The Governing Board prohibits unlawful sexual harassment of or by any student by anyone in or from the District. Any student who engages in the sexual harassment of anyone in or from the District may be subject to disciplinary action up to and including expulsion. Any employee who permits or engages in sexual harassment may be subject to disciplinary action up to and including dismissal. The Board expects students or staff to immediately report incidents of sexual harassment to the principal, vice principal or designee or to another district administrator. The District prohibits retaliatory behavior against any complainant or any participant in the complaint process. Each complaint of sexual harassment shall be promptly investigated in a way that respects the privacy of all parties concerned.

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, and other verbal, visual, or physical conduct of a sexual nature, made by someone from, or in, the educational setting. (Education Code 212.6) For the purpose of further clarification, sexual harassment includes, but is not limited to:

1. Unwelcome leering, sexual flirtations or propositions.
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments or sexually degrading descriptions.
3. Graphic verbal comments about an individual's body, or overly personal conversation.
4. Sexual jokes, stories, drawings, pictures or gestures.
5. Spreading sexual rumors.
6. Assaulting, touching, impeding, or blocking movement.
7. Continuing to express sexual interest after being informed that the interest is unwelcome.
8. Making reprisal, threats of reprisal, or implied threats of reprisal following a report of harassment.

15. Tobacco (Use or possession)

A. Any Offense

1. Parent conference
2. School site discipline
3. Suspension

16. Threats

A. First Offense

1. School site discipline
2. Possible suspension and immediate referral to law enforcement for terrorist threats

B. Succeeding Offenses

1. School site discipline and parent conference
2. Suspension and possible expulsion or placement in an alternative program
3. Referral to law enforcement

17. Weapons

A student in possession of any object that is determined by an administrator to be a weapon, with or without the intent of use, is subject to penalty as designated below:

1. Confiscation
2. Parent contact
3. Police contact
4. Suspension
5. Possible expulsion

18. Withholding Records

A pupil's grades, diploma, and transcripts may be withheld if district property is damaged or not returned by the pupil.

HATE CRIME REPORTING PROCEDURES

The Board affirms the right of every student to be protected from hate-motivated behavior. It is the intent of the Board to promote harmonious relationships that enable students to gain a true understanding of the civil rights and social responsibilities of people in our society. Behavior or statements that degrade an individual on the basis of his/her race, ethnicity, culture, heritage, gender, sexual orientation, physical/mental attributes, religious beliefs or practices shall not be tolerated.

Any student who feels that he/she is a victim of hate-motivated behavior shall immediately contact the principal or designee. If the student believes that the situation has not been remedied by the principal or designee, he/she may file a complaint in accordance with district complaint procedures.

Staff who receive notice of hate-motivated behavior or personally observe such behavior shall notify the principal, Superintendent or designee, and law enforcement, as appropriate. Students demonstrating hate-motivate behavior shall be subject to discipline in accordance with Board policy and administrative regulation.

In addition, the district shall provide counseling and appropriate sensitivity training and diversity education for students exhibiting hate-motivated behavior. The district shall also provide counseling, guidance and support, as necessary, to those students who are the victims of hate-motivated behavior.

The Superintendent or designee shall ensure that staff receives appropriate training to recognize hate-motivated behavior and methods for handling such behavior in appropriate ways. The district shall provide age-appropriate instruction to help promote understanding of and respect for human rights. At the beginning of each school year, students and staff shall receive a copy of the district's policy on hate-motivated behavior.

CURRENT STATUS OF SCHOOL CRIME