

REGULAR MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

464-555 Main Street, Janesville School Library, Janesville, CA 96114

Tuesday, January 20, 2026 at 5:30 p.m.

Agenda

Any person with a disability may request this agenda be made available in an appropriate alternative format. A request for a disability related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting to Jamie Lewis, Superintendent/Principal, 464-555 Main St, Janesville, CA, at (530) 253-3660, between the hours of 8:00 a.m. and 4:00 p.m. at least forty-eight (48) hours before the meeting. (Government Code 54954.2). Any writing that is a public record and relates to an agenda item for open session of a regular meeting of the Board of Trustees, and is distributed fewer than 72 hours prior to the regular meeting shall be available for public inspection at the Janesville Union Elementary School District Office located at 464-555 Main Street, Janesville, CA.

- I. CALL TO ORDER, 5:30 p.m. (Procedural)
- II. ROLL CALL & ESTABLISHMENT OF QUORUM (Procedural)
- III. PLEDGE OF ALLEGIANCE (Procedural)
- IV. APPROVAL OF AGENDA (Action)
- V. PUBLIC COMMENTS ON CLOSED SESSION AGENDA (Procedural)
During this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to items on the closed session agendas. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter.
- VI. ADJOURNMENT TO CLOSED SESSION (Procedural)
A Closed or Executive Session of the Board of Trustees may be held when legal and the need requires. Items to be discussed will be announced before the Board moves to Closed Session. Items can include personnel matters, student personnel matters, negotiations, security matters, matters of real property negotiations, legal counsel regarding pending litigation and protection of records exempt from public disclosure.
 - A. Public Employee Discipline/Dismissal/Release/Complaint (Pursuant to Government Code § 54957).
 - B. Conference with Labor Negotiator (Pursuant to Government Code § 54957.6): the Board will meet with its designated representative, Jamie Lewis, to consider labor negotiations with represented and unrepresented employees: Janesville Teachers' Association (JTA), California School Employees' Association (CSEA) and Administration/Management.
- VII. RECONVENE IN REGULAR SESSION (6:30 p.m.) (Procedural)
- VIII. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)
- IX. PUBLIC INPUT (Procedural)
During this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the school system. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter.
- X. REPORTS (Informational):
 - A. JTA Report
 - B. CSEA Report
 - C. School Site Council (SSC) Report

- D. Superintendent Report
 - i. Enrollment
 - ii. Attendance
- E. Board Report

XI. CONSENT AGENDA (Action)

Items listed under the consent Agenda and their corresponding attachments are considered to be routine and are acted on by the Board of Trustees in one motion. A member of the Board may request that specific items be discussed and/or removed from the Consent Agenda. It is understood that the administration recommends approval on all Consent items. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

A. Routine Business:

1. Approval of Minutes: Regular Meeting, December 16, 2025
2. December 2025 Warrants
3. Cash Flow/Payroll
4. Resolution #26-08 Declaration of Surplus Property

XII. DISCUSSION/ACTION ITEMS:

- A. Discuss Long-Term Enrollment Projections for the 2026-27 School Year (Discussion)
- B. Accept Initial Proposal from the CSEA to the Janesville Union School District (JUSD) for the 2026-27 School Year (Action)
- C. Accept Sunshine Request from the JUSD to the CSEA for the 2026-27 School Year (Action)
- D. Approve Consolidated Application for Categorical Funding Winter Release (Action)
- E. Review the 2024-25 Audit Report from SingletonAuman Certified Public Accountants (Informational)
- F. Review the JUSD's 2024-25 School Accountability Report Card (Informational)
- G. First Reading of Board Bylaws (Procedural):
 - Bylaw 9250 Remuneration, Reimbursement, and Other Benefits

XIII. FUTURE AGENDA ITEMS (Informational)

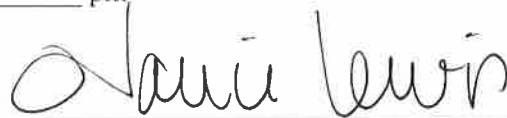
XIV. RECONVENE INTO CLOSED SESSION (Procedural) *(if necessary)*

XV. RECONVENE IN REGULAR SESSION (Procedural)

XVI. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

XVII. ADJOURNMENT (Procedural) Time: _____ pm

Date: 16 January 2026



Jamie Lewis, Superintendent/Principal and
Secretary to the Board of Trustees

Posted: January 16, 2026 @ 4:00 p.m.

**Janesville Union Elementary School Site Council (SSC)
Local Control Accountability Plan (LCAP) Committee
District Advisory Committee (DAC)
School Advisory Committee (SAC)
Wellness Committee**

AGENDA

Thursday, January 8, 2026 at 3:00 p.m.
JUS Staff Lunch Room

- I. CALL TO ORDER
- II. ACTION/DISCUSSION/INFORMATION
 - A. Approval of Agenda
 - B. Approval of Minutes from November 13, 2025
 - C. Approval of 2025-2026 Bylaws
 - D. Approve Emergency Operations Plan (EOP) 2026-2027
 - E. Approve Parent Survey Questions
 - F. Distribute Breakdown of LCAP
 - G. Budget Update
 - H. Upcoming Game Night
- III. PUBLIC COMMENT
- IV. REPORTS – COUNCIL SUBCOMMITTEES/CATEGORICAL PROGRAMS
 - A. Superintendent
 - B. School-wide Presentations
- V. OTHER
- VI. FUTURE AGENDA ITEMS
 - A. Budget Updates
 - B. LCAP
 - C. Discuss Survey Results
- VII. ADJOURNMENT

Janesville Union Elementary School
Site Council (SSC) Committee
Local Control Accountability Plan (LCAP) Committee
District Advisory Committee (DAC) Committee
School Advisory (SAC) Committee, Wellness Committee
Regular Meeting: November 13, 2025 3:00 p.m., Staff Lounge
MINUTES

I. CALL TO ORDER

The meeting was called to order at 3:03 p.m. by Mrs. Gillespie

Roll Call and Establishment of Quorum

Members Present: Alisa Tinnin (school personnel), Amy Malone (teacher), Chris Lilly (parent), Jamie Lewis (principal), Jessica Gillespie (teacher), Kari Gamez (teacher) and Kimberlee Adams (parent).

Members Absent: Ashley Lopez (parent), Cecilia Lain (parent) and Keygan Hogan (parent).

Others Present: Andrea Kellogg

Quorum was established.

II. ACTION/DISCUSSION/INFORMATION

- | | | |
|----|---|---|
| A. | Approval of Agenda | MSCU (Adams/Gamez) to approve the agenda. |
| B. | Approval of Previous Minutes | MSCU (Lilly/Adams) to approve the minutes of the October 9, 2025, regular meeting. |
| C. | Review and Approve Corrected Minutes from September 11, 2025 | MSCU (Gamez/Adams) to approve corrected minutes of the September 11, 2025, regular meeting. Note: Item "F" was previously omitted. |
| D. | Review Emergency Operations Plan (EOP) 2026 - 2027 | <p>Mrs. Lewis reviewed additions made to the EOP, Key Points:</p> <ul style="list-style-type: none">• All copies must be returned after review.• Public version available on Janesville school website (sensitive procedures removed). <p>New State required additions:</p> <ul style="list-style-type: none">• Page 3. Refuge Shelter Identification and Evacuation Procedures.• Page 63 Procedures for Notification when Immigration Enforcement is Confirmed on the School Site (SAFE Act Notification)• Page 64, Instructional Continuity Plan. (Required for district waiver eligibility).• No action taken. |
| E. | Distribute copy of 2024-2025 Parent Survey Questions for Review | Mrs. Lewis distributed draft Parent Survey questions for review. Since the Lassen County Office of Education no longer funds the Healthy Kids Survey, she proposed to include selected questions from that survey into the Parent Survey. Members also considered adding a question related to bullying. After discussion, members agreed to keep all current Parent Survey questions and add various questions from the Healthy Kids Survey. Mrs. Lewis will revise and present the updated version for approval at the next meeting. No action taken. |

Janesville Union Elementary School
Site Council (SSC) Committee
Local Control Accountability Plan (LCAP) Committee
District Advisory Committee (DAC) Committee
School Advisory (SAC) Committee, Wellness Committee
Regular Meeting: November 13, 2025 3:00 p.m., Staff Lounge
MINUTES

- | | | |
|----|---|--|
| F. | Determine Date of Parent Survey (Via survey Monkey) | MSCU (Adams/Malone) to approve scheduling the Parent Survey for distribution in mid-January, after the Site Council meeting on January 8. |
| G. | Distribute copy of LCAP (Via Email) | Mrs. Gillespie stated the Local Control and Accountability Plan (LCAP) was emailed to all members. |
| H. | Discuss Goals and Timelines for LCAP Process | Mrs. Kellogg stated that the LCAP included three goals and eight state priorities, all of which must be updated with data received from student and parent surveys, staff feedback, and Site Council input. She will provide Site Council members with a list of the eight priorities. By the March Site Council meeting, members will need to finalize action services. The School Board will review and approve in May. No action taken. |

III. PUBLIC COMMENT No public comments were made.

IV. REPORTS – COUNCIL SUBCOMMITTEES / CATEGORICAL PROGRAMS

- | | | |
|----|---------------------------|---|
| A. | Superintendent | Mrs. Lewis reported the following: <ul style="list-style-type: none">• Significant growth on the Schools Accountability Report Card “Dashboard” (link to be emailed).• Veterans Day Assembly successful.• Christmas Program: December 19, at 9:00 a.m.• Grinch Reading Challenge: First week of December; A “Grinch Prize” for the top reading classes.• Book Fair: This week.• Family Game Night: January 15, 5:00 – 6:30 p.m., Free event with games, pizza, and drinks. Volunteers needed (email Mrs. Lewis). |
| B. | School-wide Presentations | No updates to report. |

V. OTHER Next meeting: January 8, 2025 at 3:00 p.m. Mrs. Gillespie will email invites two weeks prior; members to RSVP. Note: No December meeting; April meeting moved to third Thursday due to Spring Break.

VI. FUTURE AGENDA ITEMS

Members agreed to include the following items:

- Approval of Parent Survey
- Approval of Emergency Operations Plan (EOP) 2026-2027
- Budget Updates
- LCAP
- Review School Accountability Report Card

VII. ADJOURNMENT MSCU (Adams/Lilly) to approve to adjourn the meeting at 3:57 p.m.

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

REPORTS ITEM: D

Count Enrollment and ADA On A Given Day

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Calculated for: 01/14/2026

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	0	0	0	0	21	21	11	1	9
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	17	17	6	1	10
1A	Rubio	Grade 1	1	0	0	0	21	22	10	1	11
1B	Brown	Grade 1	0	0	0	0	5	5	2	0	3
2A	Herman	Grade 2	0	0	0	0	22	22	12	1	9
2B	Gamez	Grade 2	2	0	0	0	8	10	4	1	5
3A	Gamez	Grade 3	0	0	0	0	14	14	5	0	9
3B	Gillespie	Grade 3	0	0	0	0	17	17	6	0	11
4A	Gillespie	Grade 4	1	0	0	0	8	9	7	0	2
4B	Burkman	Grade 4	2	0	0	0	21	23	12	0	11
5A	Branch	Grade 5	2	0	0	1	18	21	6	0	15
5B	Malone	Grade 5	1	0	0	1	18	20	9	0	11
6A	Fleming	Grade 6	0	0	0	0	18	18	6	1	11
6B	Solomon	Grade 6	1	0	0	0	17	18	5	0	13
7A	George	Grade 7	2	0	0	0	15	17	7	0	10
7B	Downs	Grade 7	0	0	0	1	16	17	5	1	11
8A	Ethridge	Grade 8	1	0	0	0	20	21	5	1	15
8B	Wood	Grade 8	2	0	0	1	10	13	8	0	5
Total For School:			15	0	0	4	286	305	126	8	171

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Count Enrollment and ADA On A Given Day

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Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	2	2	4
OK-B	Brown	Kindergarten	0	0	0	0	19	19	10	2	7
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	8	8	6	0	2
1A	Burkman	Grade 1	0	0	0	0	21	21	13	1	7
1B	Herman	Grade 1	1	0	0	0	12	13	5	2	6
2A	Herman	Grade 2	0	0	0	0	8	8	4	1	3
2B	Rubio	Grade 2	0	0	0	0	18	18	7	0	11
3A	Gamez	Grade 3	2	0	0	1	16	19	7	2	10
3B	Gillespie	Grade 3	2	0	0	0	17	19	10	1	8
4A	Branch	Grade 4	0	0	0	0	25	25	8	0	17
4B	Malone	Grade 4	1	0	0	0	13	14	10	0	4
5A	Wood	Grade 5	0	0	0	0	23	23	12	0	11
5B	Malone	Grade 5	1	0	0	0	10	11	4	1	6
6A	Fleming	Grade 6	1	0	0	0	18	19	11	1	7
6B	Solomon	Grade 6	0	0	0	0	19	19	8	1	10
7A	George	Grade 7	0	0	0	0	18	18	7	1	10
7B	Downs	Grade 7	1	0	0	0	18	19	7	1	11
8A	Ethridge	Grade 8	0	0	0	1	18	19	9	0	10
8B	Foreman	Grade 8	0	0	0	0	13	13	2	2	9
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			10	0	0	2	301	313	142	18	153

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Calculated for: 12/10/2025

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	1	0	0	0	19	20	11	1	8
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	17	17	6	1	10
1A	Rubio	Grade 1	1	0	0	0	22	23	11	1	11
1B	Brown	Grade 1	0	0	0	0	5	5	2	0	3
2A	Herman	Grade 2	1	0	0	0	21	22	12	1	9
2B	Gamez	Grade 2	0	0	0	0	10	10	4	1	5
3A	Gamez	Grade 3	2	0	0	0	12	14	5	0	9
3B	Gillespie	Grade 3	0	0	0	0	17	17	6	0	11
4A	Gillespie	Grade 4	0	0	0	0	9	9	7	0	2
4B	Burkman	Grade 4	0	0	0	0	23	23	12	0	11
5A	Branch	Grade 5	0	0	0	0	21	21	6	0	15
5B	Malone	Grade 5	2	0	0	0	19	21	9	0	12
6A	Fleming	Grade 6	0	0	0	0	18	18	6	1	11
6B	Solomon	Grade 6	2	0	0	0	16	18	5	0	13
7A	George	Grade 7	0	0	0	0	17	17	7	0	10
7B	Downs	Grade 7	2	0	0	0	14	16	4	1	11
8A	Ethridge	Grade 8	0	0	0	1	20	21	5	1	15
8B	Wood	Grade 8	2	0	0	0	13	15	9	0	6
Total For School:			13	0	0	1	293	307	127	8	172

Janesville Union Elementary School

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Count Enrollment and ADA On A Given Day

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Calculated for: 12/10/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	2	2	4
OK-B	Brown	Kindergarten	0	0	0	0	19	19	10	2	7
0TK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	8	8	6	0	2
1A	Burkman	Grade 1	1	0	0	0	21	22	13	1	8
1B	Herman	Grade 1	0	0	0	0	13	13	5	2	6
2A	Herman	Grade 2	0	0	0	0	8	8	4	1	3
2B	Rubio	Grade 2	0	0	0	0	18	18	7	0	11
3A	Gamez	Grade 3	0	0	0	0	19	19	7	2	10
3B	Gillespie	Grade 3	1	0	0	1	17	19	9	1	9
4A	Branch	Grade 4	2	0	0	1	23	26	9	0	17
4B	Malone	Grade 4	3	0	0	0	11	14	10	0	4
5A	Wood	Grade 5	1	0	0	0	21	22	11	0	11
5B	Malone	Grade 5	0	0	0	1	10	11	4	1	6
6A	Fleming	Grade 6	2	0	0	0	17	19	11	1	7
6B	Solomon	Grade 6	1	0	0	0	18	19	8	1	10
7A	George	Grade 7	1	0	0	0	16	17	7	1	9
7B	Downs	Grade 7	0	0	0	0	18	18	6	1	11
8A	Ethridge	Grade 8	3	0	0	0	17	20	10	0	10
8B	Foreman	Grade 8	1	0	0	0	14	15	4	2	9
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			17	0	0	3	295	315	143	18	154

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Count Enrollment and ADA On A Given Day Calculated for: 11/13/2025

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Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	2	0	0	1	18	21	11	1	9
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	17	17	6	1	10
1A	Rubio	Grade 1	0	0	0	0	23	23	11	1	11
1B	Brown	Grade 1	1	0	0	0	4	5	2	0	3
2A	Herman	Grade 2	0	0	0	0	22	22	12	1	9
2B	Gamez	Grade 2	0	0	0	0	10	10	4	1	5
3A	Gamez	Grade 3	0	0	0	0	14	14	5	0	9
3B	Gillespie	Grade 3	0	0	0	0	17	17	6	0	11
4A	Gillespie	Grade 4	0	0	0	0	9	9	7	0	2
4B	Burkman	Grade 4	0	0	0	0	23	23	12	0	11
5A	Branch	Grade 5	2	0	0	0	19	21	6	0	15
5B	Malone	Grade 5	1	0	0	0	19	20	8	0	12
6A	Fleming	Grade 6	0	0	0	0	18	18	6	1	11
6B	Solomon	Grade 6	0	0	0	0	18	18	5	0	13
7A	George	Grade 7	0	0	0	0	17	17	7	0	10
7B	Downs	Grade 7	1	0	0	0	14	15	3	1	11
8A	Ethridge	Grade 8	2	0	0	0	19	21	5	1	15
8B	Wood	Grade 8	1	0	0	0	13	14	8	0	6
Total For School:			10	0	0	1	294	305	124	8	173

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Count Enrollment and ADA On A Given Day

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Calculated for: 11/14/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	2	2	4
OK-B	Brown	Kindergarten	2	0	0	0	17	19	10	2	7
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	8	8	5	1	2
1A	Burkman	Grade 1	0	0	0	0	20	20	11	3	6
1B	Herman	Grade 1	2	0	0	1	10	13	5	2	6
2A	Herman	Grade 2	0	0	0	0	8	8	4	1	3
2B	Rubio	Grade 2	1	0	0	0	17	18	7	0	11
3A	Gamez	Grade 3	0	0	0	0	19	19	7	2	10
3B	Gillespie	Grade 3	0	0	0	0	18	18	9	1	8
4A	Branch	Grade 4	3	0	0	0	23	26	8	0	18
4B	Malone	Grade 4	2	0	0	0	11	13	9	0	4
5A	Wood	Grade 5	0	0	0	0	22	22	10	1	11
5B	Malone	Grade 5	1	0	0	0	10	11	4	1	6
6A	Fleming	Grade 6	0	0	0	1	18	19	11	1	7
6B	Solomon	Grade 6	1	0	0	0	17	18	7	1	10
7A	George	Grade 7	1	0	0	0	16	17	7	1	9
7B	Downs	Grade 7	2	0	0	0	16	18	5	1	12
8A	Ethridge	Grade 8	1	0	0	0	21	22	10	0	12
8B	Foreman	Grade 8	0	0	0	0	15	15	4	2	9
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			17	0	0	2	293	312	135	22	155

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Count Enrollment and ADA On A Given Day

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Calculated for: 10/15/2025

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	1	0	0	0	20	21	10	1	10
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	16	16	5	1	10
1A	Rubio	Grade 1	2	0	0	0	21	23	12	1	10
1B	Brown	Grade 1	0	0	0	0	5	5	2	0	3
2A	Herman	Grade 2	0	0	0	0	23	23	9	2	12
2B	Gamez	Grade 2	0	0	0	0	10	10	4	1	5
3A	Gamez	Grade 3	1	0	0	0	13	14	3	0	11
3B	Gillespie	Grade 3	0	0	0	0	16	16	6	0	10
4A	Gillespie	Grade 4	0	0	0	0	9	9	4	1	4
4B	Burkman	Grade 4	2	0	0	1	20	23	9	0	14
5A	Branch	Grade 5	0	0	0	0	20	20	6	0	14
5B	Malone	Grade 5	1	0	0	0	19	20	8	0	12
6A	Fleming	Grade 6	1	0	0	0	17	18	6	1	11
6B	Solomon	Grade 6	0	0	0	0	18	18	4	1	13
7A	George	Grade 7	1	0	0	0	16	17	10	0	7
7B	Downs	Grade 7	0	0	0	0	16	16	3	2	11
8A	Ethridge	Grade 8	0	0	0	0	20	20	5	1	14
8B	Wood	Grade 8	3	0	0	0	11	14	5	0	9
Total For School:			12	0	0	1	290	303	111	12	180

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Calculated for: 10/08/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	8	8	2	2	4
OK-B	Brown	Kindergarten	0	0	0	0	19	19	6	2	11
OTK-A	Ehrlich	Transitional Kindergarten	1	0	0	0	7	8	1	1	6
1A	Burkman	Grade 1	1	0	0	0	20	21	10	3	8
1B	Herman	Grade 1	1	0	0	0	12	13	3	2	8
2A	Herman	Grade 2	0	0	0	0	8	8	3	1	4
2B	Rubio	Grade 2	0	0	0	1	17	18	6	0	12
3A	Gamez	Grade 3	2	0	0	0	17	19	7	2	10
3B	Gillespie	Grade 3	1	0	0	0	17	18	7	1	10
4A	Branch	Grade 4	0	0	0	0	25	25	5	2	18
4B	Malone	Grade 4	1	0	0	0	12	13	8	0	5
5A	Wood	Grade 5	1	0	0	0	21	22	7	1	14
5B	Malone	Grade 5	1	0	0	1	9	11	2	1	8
6A	Fleming	Grade 6	0	0	0	0	19	19	6	2	11
6B	Solomon	Grade 6	2	0	0	0	16	18	4	1	13
7A	George	Grade 7	0	0	0	1	17	18	7	1	10
7B	Downs	Grade 7	0	0	0	2	16	18	5	1	12
8A	Ethridge	Grade 8	0	0	0	0	21	21	5	0	16
8B	Foreman	Grade 8	2	0	0	0	14	16	3	3	10
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			13	0	0	5	295	313	97	26	190

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 09/10/2025

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	0	0	0	0	20	20	4	1	15
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	15	15	0	0	15
1A	Rubio	Grade 1	2	0	0	0	21	23	9	1	13
1B	Brown	Grade 1	0	0	0	0	5	5	2	1	2
2A	Herman	Grade 2	1	0	0	0	21	22	9	3	10
2B	Gamez	Grade 2	0	0	0	0	11	11	7	1	3
3A	Gamez	Grade 3	1	0	0	0	12	13	4	1	8
3B	Gillespie	Grade 3	0	0	0	1	15	16	7	0	9
4A	Gillespie	Grade 4	0	0	0	0	9	9	4	1	4
4B	Burkman	Grade 4	0	0	0	0	24	24	11	0	13
5A	Branch	Grade 5	0	0	0	0	21	21	6	1	14
5B	Malone	Grade 5	0	0	0	0	20	20	6	1	13
6A	Fleming	Grade 6	1	0	0	0	18	19	7	1	11
6B	Solomon	Grade 6	0	0	0	0	19	19	9	1	9
7A	George	Grade 7	2	0	0	0	15	17	9	1	7
7B	Downs	Grade 7	0	0	0	0	17	17	3	2	12
8A	Ethridge	Grade 8	2	0	0	1	17	20	5	2	13
8B	Wood	Grade 8	2	0	0	0	12	14	6	0	8
Total For School:			11	0	0	2	292	305	108	18	179

Janesville Union Elementary School

464-555 Main St.
Janesville, CA 96114
(530) 253-3551

Count Enrollment and ADA On A Given Day

Calculated for: 09/12/2024

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	0	0	8
OK-B	Brown	Kindergarten	0	0	0	0	18	18	4	2	12
OTK-A	Ehrlich	Transitional Kindergarten	1	0	0	0	7	8	0	0	8
1A	Burkman	Grade 1	2	0	0	0	19	21	8	4	9
1B	Herman	Grade 1	0	0	0	0	13	13	4	1	8
2A	Herman	Grade 2	0	0	0	0	8	8	3	2	3
2B	Rubio	Grade 2	0	0	0	0	18	18	4	0	14
3A	Gamez	Grade 3	1	0	0	0	17	18	8	0	10
3B	Gillespie	Grade 3	0	0	0	0	18	18	8	2	8
4A	Branch	Grade 4	0	0	0	0	25	25	4	4	17
4B	Malone	Grade 4	1	0	0	0	12	13	8	0	5
5A	Wood	Grade 5	2	0	0	0	20	22	8	4	10
5B	Malone	Grade 5	0	0	0	0	10	10	1	0	9
6A	Fleming	Grade 6	1	0	0	1	17	19	8	3	8
6B	Solomon	Grade 6	3	0	0	0	15	18	4	0	14
7A	George	Grade 7	2	0	0	0	16	18	7	2	9
7B	Downs	Grade 7	1	0	0	0	17	18	2	1	15
8A	Ethridge	Grade 8	2	0	0	0	18	20	4	3	13
8B	Foreman	Grade 8	1	0	0	0	16	17	2	4	11
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			18	0	0	1	291	310	87	32	191

JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES
REGULAR MEETING
December 16, 2025
MINUTES

MEMBERS PRESENT	Lee Bailey, Trisha Lilly, JoAnna Harrison, John Meese, Melissa McMullen and Jamie Lewis
MEMBERS ABSENT	None
OTHERS PRESENT	Sheri Downs, Heather Ethridge, Alisa Tinnin, Jennifer Fine, Troy Amrein and Andrea Kellogg
CALL TO ORDER	President Harrison called the meeting to order at 5:30 p.m.
ESTABLISHMENT OF QUORUM	A quorum was established with all members present.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited.
ANNUAL ORGANIZATIONAL BUSINESS:	
ELECTION OF OFFICERS	<p>MSCU (Harrison/Lilly) to elect Melissa McMullen as the Board President.</p> <p>MSCU (McMullen/Bailey) to elect JoAnna Harrison as the Clerk.</p> <p>MSCU (Harrison/McMullen) to elect John Meese as the Representative.</p>
DAY/TIME REGULAR MEETING	MSCU (Bailey/Meese) to keep regular Board meetings on the third Tuesday of the month and begin the regular meetings at 6:30 p.m. and the closed session meetings to begin at 5:30 p.m.
VERIFICATION OF SIGNATURES	Member signatures will be gathered at the end of the meeting.
REGISTRY OF PUBLIC AGENCIES	The Registry of Public Agencies form to be updated/completed with the election of new officers.
APPROVE AGENDA	MSCU (Bailey/Meese) to approve the agenda.
PUBLIC INPUT FOR CLOSED SESSION	There were no public comments.

ADJOURN TO
CLOSED SESSION

MSCU (Bailey/Harrison) to adjourn to closed session at 5:37 p.m. for the Board to discuss the following:

1. Specific Complaint Against Public Employee
2. Public Employee Discipline/Dismissal/Release/Complaint
3. Conference with Labor Negotiator

RECONVENE IN
REGULAR
SESSION

MSCU (Harrison/Bailey) to reconvene the meeting into regular session at 6:45 p.m.

REPORT ACTION
TAKEN IN
CLOSED SESSION

There was nothing to report.

PUBLIC INPUT

There were no public comments.

JTA REPORT

Sheri Downs reported for the Janesville Teachers' Association (JTA) stating classes have begun preparing for the Christmas performance on Friday.

CSEA REPORT

There was nothing to report from the California School Employees' Association (CSEA).

MAINTENANCE
REPORT

Mr. Amrein reviewed the following during the School Facilities/Maintenance Report:

- Eight new picnic tables will be placed around campus along with three rectangular tables for outside the gym
- Will be receiving new tables for the cafeteria
- New tackboard was installed inside the gym during Thanksgiving break; will be used for decorating, dances and tournaments
- New roll up doors installed for the kitchen, and during Christmas break the dishwashing station will be replumbed along with installing a new disposal.

SUPERINTENDENT
REPORT

Mrs. Lewis reported on the following during her superintendent report:

- Enrollment currently at 307 students
- New students enrolling after break
- Attendance percentage is 95.71% from start of school year; goal is 96%
- Christmas program this Friday with ten performances
- Week long "Grinch" reading challenge produced three million words read Schoolwide.

BOARD REPORT

There was nothing to report.

CONSENT AGENDA

MSCU (Bailey/Harrison) to approve the consent agenda:

A. Routine Business:

1. Approval of Minutes, Regular Meeting November 18, 2025
2. November 2025 Warrants: Batch #12 & #13
 - a. General Fund \$98,181.33
 - b. Cafeteria \$23,239.63
3. Cash Flow/Payroll
4. Memorandum of Understanding with Just Kidding Around

CLASS OF 2026
GRADUATION
TRIP

MSC (Harrison/Meese) to approve the Class of 2026 graduation trip. Member Bailey abstained from the vote.

2025-2026 FIRST
INTERIM

Mrs. Kellogg presented a PowerPoint on the 2025-2026 First Interim Budget Report.

MSCU (Bailey/Meese) to approve the First Interim Report for the 2025-26 school year.

RESOLUTION #26-07

MSCU (Bailey/Meese) to approve Resolution #26-07 Budget/Cash Transfers.

SET DATE/TIME
STRATEGIC
PLANNING

MSCU (Bailey/Harrison) to set the date of February 17, 2026 for the Strategic Planning meeting along with the regularly scheduled Board meeting.

FIRST READING
BOARD POLICIES/
REGULATIONS/
BYLAWS & EXHIBITS:
POLICY 1000
POLICY 1114
REGULATION 1114
POLICY 2120
REGULATION 3311.3
POLICY 3470
POLICY 4000
POLICY 5000
POLICY 5020
POLICY 5117
REGULATION 5117
POLICY 5138
POLICY 6020
REGULATION 6020
POLICY 6143
REGULATION 6143
POLICY 7000
POLICY 7131
BYLAW 9310
BYLAW 9321
EXHIBIT (1) 9321
EXHIBIT (2) 9321

MSCU (Meese/Bailey) to approve the first reading and waive the second reading of Board Policy, Administrative Regulation, Board Bylaws and Exhibits listed under Item: E.

FUTURE AGENDA
ITEMS

There were no future agenda items.

RECONVENE IN
CLOSED
SESSION

MSCU (Bailey/Meese) to reconvene the meeting back into closed session at 7:13 p.m.

RECONVENE IN
REGULAR
SESSION

MSCU (Bailey/Meese) to reconvene the meeting into regular session at 8:25 p.m.

REPORT ACTION
TAKEN IN
CLOSED SESSION

There was nothing to report.

ADJOURNMENT

MSCU (Bailey/Meese) to adjourn the meeting at 8:25 p.m.

Clerk of the Board

Date

**JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET**

SUBJECT:
Bill Warrants

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Andrea Kellogg, Chief Business Official

ENCLOSURES:
Batch # 14, Batch # 15

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund / Cafeteria Fund

MEETING DATE:
January 20, 2026

ROLL CALL REQUIRED:
No

BACKGROUND:

Batch # 14

This batch includes routine warrants.

Batch # 15

This batch includes routine warrants.

RECOMMENDATION:

Board approval is requested.

Batch status: A All

From batch: 0014

To batch: 0014

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TTN: N

011 JAMESVILLE UNION ELEMENTARY SD J51583

ACCOUNTS PAYABLE PRELIST
BATCH: 0014 DECEMBER BATCH #1
Fund : 01 GENERAL FUND
APY500 L.00.24 12/01/25 11:36 PAGE 1
<< Open >>

Vendor/Addr	Requit name	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt	ABA num	Account num	EE	ES	E-Term	E-ExtrRef
Req Reference									Liq Amt			Net Amount

100597/00	BIERMAN, KENDRA											
	P.O. BOX 23											
	SUSANVILLE, CA 96130											

260001	PO-260001	12/01/2025	RET INCENTIVE 5 OF 5	1	01-0000-0-3902-1110-1000-000-00	N3 F			6,000.00			6,000.00
TOTAL PAYMENT AMOUNT												6,000.00

101013/00	CANON FINANCIAL SERVICES INC											
	14904 COLLECTIONS CENTER DR											
	CHICAGO, IL 60693-0149											

260004	PO-260004	11/11/2025	NOVEMBER COPIER LEASE	1	01-0000-0-5600-0000-7200-000-00	NN P			604.94			604.94
TOTAL PAYMENT AMOUNT												604.94

100913/00	FGL ENVIRONMENTAL											
	853 CORPORATION STREET											
	SANTA PAULA, CA 93060											

260010	PO-260010	11/17/2025	WATER TESTING	1	01-8150-0-4300-0000-8200-000-00	NN P			79.00			79.00
TOTAL PAYMENT AMOUNT												79.00

000561/00	FRONTIER											
	P.O. BOX 740407											
	CINCTNNATI, OH 45274-0407											

260011	PO-260011	11/10/2025	OCTOBER PHONE CHARGES	1	01-0000-0-5900-0000-7200-000-00	NN P			241.57			241.57
TOTAL PAYMENT AMOUNT												241.57

001229/00	LASSEN MUNICIPAL UTILITY DIST											
	65 SO. ROOP ST.											
	SUSANVILLE, CA 96130											

260021	PO-260021	11/10/2025	NOVEMBER ELECTRICITY	1	01-0000-0-5510-0000-8200-000-00	NN P			4,435.62			4,435.62
TOTAL PAYMENT AMOUNT												4,435.62

ACCOUNTS PAYABLE PRELIST
 BATCH: 0014 DECEMBER BATCH #1
 Fund : 01 GENERAL FUND

APY500 11.00.24 12/01/25 11:36 PAGE 2
 << Open >>

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	EE ES	E-Term	F. ExtRef
									Liq Amt		Net Amount
100947/00	LOZANO SMITH, LLP										
	7404 NORTH SPALDING										
	FRESNO, CA 93720-3370										
260022	PO-260022	11/12/2025 OCTOBER LEGAL SERVICES			1	01-0000-0-5800-0000-7110-000-00	NY P		11,595.00		11,595.00
				TOTAL PAYMENT AMOUNT							11,595.00
101100/00	MOUNTAIN VALLEY AWARDS & TROPHIES										
	P.O. BOX 37										
	LITCHFIELD, CA 96117										
260025	PO-260025	10/07/2025 NAME PLATE-LILLY			1	01-0000-0-4300-0000-7200-000-00	NN P		17.16		17.16
				TOTAL PAYMENT AMOUNT							17.16
101210/00	SHRED-IT USA										
	28883 NETWORK PLACE										
	CHICAGO, IL 60673-1288										
260029	PO-260029	10/31/2025 SHREDDING SERVICE			1	01-0000-0-5800-0000-7200-000-00	NN P		75.51		75.51
				TOTAL PAYMENT AMOUNT							75.51
000963/00	SINGLETON / AUMAN PC										
	1740 MAIN STREET, SUITE A										
	SUSANVILLE, CA 96130										
260030	PO-260030	10/31/2025 PROGRESS BILLING AUDIT			1	01-0000-0-5800-0000-7191-000-00	NN P		6,000.00		6,000.00
				TOTAL PAYMENT AMOUNT							6,000.00
100380/00	STAUR & SONS PETROLEUM INC										
	P.O. BOX 488										
	KIAMATH FALLS, OR 97601-0339										
260110	PO-260110	11/15/2025 FUEL/FLUID FOR BUS 27			1	01-0000-0-4300-0000-3600-000-00	NN P		681.56		681.56
				TOTAL PAYMENT AMOUNT							681.56

Vendor/Addr Req Reference	Reinit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	FE ES	E-Term	E-ExtRef
					Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Idq Amt		Net Amount
100218/00	SUSANVILLE ACE HARDWARE 9045 ADAMS AVENUE HUNTINGTON BEACH, CA 92646								
260096 PO-260096	11/30/2025 NOV MAINTENANCE SUPPLIES				1 01-8150-0-4300-0000-8200-000-00 NN P		62.84		62.84
TOTAL PAYMENT AMOUNT							62.84 *		62.84
101417/00	SUSANVILLE FORD 704-550 RICHMOND ROAD SUSANVILLE, CA 96130								
260127 PO-260127	10/17/2025 BUS REPAIR #25				1 01-0800-0-5600-0000-3600-000-00 NN P		3,677.10		3,677.10
260127 PO-260127	10/16/2025 BUS REPAIR #25				1 01-0800-0-5600-0000-3600-000-00 NN P		1,039.84		1,039.84
TOTAL PAYMENT AMOUNT							4,716.94 *		4,716.94
100328/00	WESTERN NEVADA SUPPLY COMPANY 950 S. ROCK BLVD SPARKS, NV 89431								
260119 PO-260119	11/12/2025 MAINTENANCE SUPPLIES				1 01-8150-0-4300-0000-8200-000-00 NN P		92.86		92.86
260119 PO-260119	11/12/2025 MAINTENANCE SUPPLIES				1 01-8150-0-4300-0000-8200-000-00 NN P		11.84		11.84
TOTAL PAYMENT AMOUNT							104.70 *		104.70
TOTAL Fund							34,614.84 **		34,614.84

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DP	ABA num	Account. num	FE, ES	E, Term	E, Ext Rel
										Inq Amt	Net	Amount
100165/00	CENTRAL RESTAURANT PRODUCTS											
	P.O. BOX 78070											
	INDIANAPOLIS, IN 46278-0070											
260232	PO-260232	11/17/2025		KITCHEN SUPPLIES			1 13-5310-0-4300-0000-3700-000-00	NN P		622.35		622.35
260232	PO-260232	11/22/2025		KITCHEN SUPPLIES			1 13-5310-0-4300-0000-3700-000-00	NN F		2,347.75		2,347.75
				TOTAL PAYMENT AMOUNT			2,970.07 *					2,970.07
				TOTAL Fund		PAYMENT		2,970.07 **				2,970.07
				TOTAL RATCH PAYMENT				37,584.91 ***		0.00		37,584.91
				TOTAL DISTRICT PAYMENT				37,584.91 ****		0.00		37,584.91
				TOTAL FOR ALL DISTRICTS:				37,584.91 *****		0.00		37,584.91

Number of checks to be printed: 14, not counting voids due to stub overflows.

Batch status: A All

From batch: 0015

To batch: 0015

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TTN: N

BATCH: 0015 DECEMBER BATCH #2

Fund : 01 GENERAL FUND << Open >>

Vendor/Addr Reg Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc	Y-Obj	E-Goal	ABA num	Account num	EE	ES	R-Term	E-Ext Ref
										Liq Amt	Net		Amount
101203/00	KELLOGG, ANDREA P.O. BOX 716 JANESVILLE, CA 96114												
260261	PO-260261	12/15/2025 LABOR LAW REDDING			1	01-0000-0-5200-00000-2700-000-00	NN	F		295.63			295.63
				TOTAL PAYMENT AMOUNT									295.63
003525/00	TASSEN COUNTY OFFICE OF EDUC. 472-013 JOHNSTONVILLE RD NORTH SUSANVILLE, CA 96130												
260017	PO-260017	09/08/2025 GASB 68 PRES			1	01-0000-0-5800-00000-7200-000-00	NN	F		350.00			350.00
260019	PO-260019	11/17/2025 FINGERPRINTING			1	01-0000-0-5800-00000-7200-000-00	NN	F		451.00			448.00
260255	PO-260255	11/17/2025 NEW PHONE FOR LIBRARY			1	01-0000-0-4300-1110-1000-000-00	NN	F		175.00			175.00
				TOTAL PAYMENT AMOUNT					973.00 *				973.00
100947/00	LOZANO SMITH, LLP 7404 NORTH SPALDING FRESNO, CA 93720-3370												
260022	PO-260022	12/09/2025 NOVEMBER LEGAL SERVICES			1	01-0000-0-5800-0000-7110-000-00	NY	F		1,376.86			1,376.86
260262	PO-260262	12/09/2025 NOVEMBER LEGAL SERVICES			1	01-0000-0-5800-0000-7110-000-00	NY	F		11,336.14			11,336.14
				TOTAL PAYMENT AMOUNT					12,713.00 *				12,713.00
101428/00	PRATER, KAMI P.O. BOX 564 JANESVILLE, CA 96114												
260259	PO-260259	12/15/2025 CDL MEDICAL TEST/MILEAGE			1	01-0000-0-5800-0000-3600-000-00	NN	F		223.00			223.00
				TOTAL PAYMENT AMOUNT					223.00 *				223.00
100759/00	SHIFFLER EQUIPMENT SALES INC P.O. BOX 77020 CLEVELAND, OH 44194-0015												
260140	PO-260140	12/15/2025 CAFETERIA TABLES			1	01-7032-0-4300-0000-3700-000-00	NN	F		25,138.06			25,138.06
				TOTAL PAYMENT AMOUNT					25,138.06 *				25,138.06

Vendor/Addr Reg Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Fd-Resc-Y-Objt-Goal- Func-Sch-Dp	T9MPS	EE	ES	P	Term	F	Ext Ref
									Liq	Amt				Net Amount
101210/00	SHRED-IT USA 28883 NETWORK PLACE CHICAGO, IL 60673-1288													
260029	PO-260029	11/30/2025 SHREDDING SERVICE			1	01-0000-0-5800-0000-7200-000-00	NN	P		80.49				80.49 80.49
				TOTAL PAYMENT AMOUNT										
101126/00	STATE WATER RESOURCES CONTROL BOARD ACCOUNTING OFFICE ATTN: DRINKING WATER PRGM FEES P.O. BOX 1888 SACRAMENTO, CA 95812-1888													
260254	PO-260254	12/03/2025 WATER SYSTEM FEES			1	01-8150-0-5600-0000-8110-000-00	NN	P		1,504.00				1,504.00 1,504.00
				TOTAL PAYMENT AMOUNT										
100380/00	STAUB & SONS PETROLEUM INC P.O. BOX 488 KIAMATH FALLS, OR 97601-0339													
260031	PO-260031	11/30/2025 PROPANE			1	01-0000-0-5530-0000-8200-000-00	NN	P		2,436.93				2,436.93 2,436.93
				TOTAL PAYMENT AMOUNT										
101190/00	TOM, SADYE 461-790 WHISPERING PINES DRIVE JANESVILLE, CA 96114													
				TOTAL PAYMENT AMOUNT										
PV-260022	12/15/2025 LOCKING GAS CAP FOR VAN					01-0000-0-4300-0000-3600-000-00	NN							29.22 29.22
				TOTAL PAYMENT AMOUNT										
101080/00	U.S. BANK CORPORATE PAYMENT CENTER P.O. BOX 790428 ST. LOUIS, MO 63179-0428													
260182	PO-260182	10/31/2025 MAINTENANCE SUPPLIES			1	01-8150-0-4300-0000-8200-000-00	NN	P		242.38				242.38
260214	PO-260214	10/29/2025 SCIENCE LAB SUPPLIES			1	01-1100-0-4300-1110-1000-000-23	NN	P		19.30				19.30
260223	PO-260223	10/31/2025 CERTIFICATE PAPER			1	01-0000-0-4300-1110-1000-000-00	NN	P		146.77				146.77
260225	PO-260225	10/31/2025 SUPPLIES FOR SPED STUDENTS			1	01-6500-0-4300-5760-1190-000-00	NN	P		177.13				177.13
260227	PO-260227	11/04/2025 ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN	P		216.36				216.36
260227	PO-260227	11/04/2025 ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN	P		105.04				105.04
260229	PO-260229	11/12/2025 READING INCENTIVE SUPPLIES			1	01-0800-0-4300-1110-1000-000-00	NN	P		28.50				28.50
260229	PO-260229	11/12/2025 READING INCENTIVE SUPPLIES			1	01-0800-0-4300-1110-1000-000-00	NN	P		31.44				31.44

011 JANESVILLE UNION ELEMENTARY SD J53021

ACCOUNTS PAYABLE PREP.TST

APY500 1.00.25 12/15/25 10:08 PAGE

BATCH: 0015 DECEMBER BATCH #2

Open Access

GENERAL FUND

Vendor/Address Remittance name

Req	Reference	Date
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Description

Tax ID num Deposit type

ABA num	Account num
Fd-Resc-Y-Objt-Goal	Func-Sch-DD T9MPS

EE	ES	F. Term	F. Ext Ref
		Liq Amt	Net Amount

EE	ES	F. Term	F. Ext Ref
		Liq Amt	Net Amount

EE	ES	F. Term	F. Ext Ref
		Liq Amt	Net Amount

101080 (CONTINUED)

260229	PO-260229	11/12/2025	READING INCENTIVE SUPPLIES	1	01-0800-0-4300-1110-1000-000-00	NN	P	17.67	17.67
260230	PO-260230	11/07/2025	STAFF RECOGNITION	1	01-0000-0-4300-0000-7200-000-00	NN	P	7.61	7.61
260230	PO-260230	11/07/2025	STAFF RECOGNITION	1	01-0000-0-4300-0000-7200-000-00	NN	P	72.44	72.44
260231	PO-260231	11/13/2025	CLASSROOM SUPPLIES-FLEWING	1	01-1100-0-4300-1110-1000-000-08	NN	F	13.23	13.23
260231	PO-260231	11/13/2025	CLASSROOM SUPPLIES-FLEWING	1	01-1100-0-4300-1110-1000-000-08	NN	F	61.94	61.94
260234	PO-260234	10/31/2025	ANTI-FREEZE FOR BUSES	1	01-0800-0-4300-0000-3600-000-00	NN	F	43.28	43.28
260235	PO-260235	11/12/2025	WIPER BLADES FOR BUS #27	1	01-0800-0-4300-0000-3600-000-00	NN	F	21.63	21.63
260238	PO-260238	11/14/2025	READING INCENTIVE SUPPLIES	1	01-0800-0-4300-1110-1000-000-00	NN	F	56.65	56.65
260241	PO-260241	12/15/2025	GYTO CONF REGISTRATION-4 TEACH	1	01-6266-0-5200-1110-1000-000-00	NN	F	2,456.00	2,456.00
260242	PO-260242	11/21/2025	FLIGHTS FOR GYTO CONFERENCE	1	01-6266-0-5200-1110-1000-000-00	NN	F	256.00	256.00
260242	PO-260242	11/21/2025	FLIGHTS FOR GYTO CONFERENCE	1	01-6266-0-5200-1110-1000-000-00	NN	F	1,487.88	1,487.88
260243	PO-260243	11/22/2025	DEPOSIT FOR WGLV HOTEL	1	01-6266-0-5200-1110-1000-000-00	NN	F	965.04	965.04
260244	PO-260244	10/27/2025	HEALTH SCREENING FOR BUS DRIVE	1	01-0000-0-4300-0000-7200-000-00	NN	F	164.80	164.80
260244	PO-260244	12/15/2025	READING GROUP SUPPLIES	01-0000-0-4300-1110-1000-000-00	NN			16.11	16.11
PV-260023	12/15/2025	PENCILS FOR 2ND GRADE	01-0800-0-4300-1110-1000-000-00	NN				6,611.69	6,611.69
PV-260023	12/15/2025	TOTAL PAYMENT AMOUNT						9.53	9.53

100359/00 UPRO BUSINESS SERVICES
P.O. BOX 301062
LOS ANGELES, CA 90030-1062

260032	EO-260032	12/02/2025	DECEMBER	COPIER	MAINT	STAFF	RM	1	01-0000-0-5600-0000-7200-000-00	NN	P	155.54
TOTAL PAYMENT AMOUNT											155.54 *	

TOTAL Fund	PAYMENT	51,692.80 **	51,692.80
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57,693.80

ACCOUNTS PAYABLE PRELIST
BATCH: 0015 DECEMBER BATCH #2
Fund : 13 CAFETERIA

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DP	ABA num	Account num	EE	ES	P-Term	P-ExtRel
										Liq Amt			Net Amount
000351/00	RONANZA PRODUCE COMPANY												
	PO BOX 604												
	SPARKS, NV 89432-0604												
260134	PO-260134	12/01/2025	NOVEMBER CAFETERIA PRODUCE		1	13-5310-0-4700-0000-3700-000-00	NN	P		1,557.20			1,557.20
			TOTAL PAYMENT AMOUNT						1,557.20 *				1,557.20
002126/00	CDE												
	CASHIER'S OFFICE												
	P.O. BOX 515006												
	SACRAMENTO, CA 95851-5006												
260130	PO-260130	12/05/2025	COMMODITIES		1	13-5310-0-4700-0000-3700-000-00	NN	P		97.50			97.50
			TOTAL PAYMENT AMOUNT						97.50 *				97.50
101426/00	TAKE, MELINDA ROSE												
	440 N FAIRFIELD												
	SUSANVILLE, CA 96130												
260257	PO-260257	11/14/2025	PUMPKIN PARFAITS FOR XMAS LUNC		1	13-5310-0-4700-0000-3700-000-00	NY	F		812.50			812.50
			TOTAL PAYMENT AMOUNT						812.50 *				812.50
101102/00	LASSEN COUNTY ENVIRONMENTAL												
	HEALTH												
	707 NEVADA STREET, SUITE 5												
	SUSANVILLE, CA 96130												
260246	PO-260246	11/30/2025	CAFETERIA HEALTH INSPECTION		1	13-5310-0-5600-0000-3700-000-00	NN	F		140.00			140.00
			TOTAL PAYMENT AMOUNT						140.00 *				140.00
001542/00	MORNING GLORY INC												
	PO BOX 189												
	SUSANVILLE, CA 96130												
260135	PO-260135	11/30/2025	NOVEMBER MTLK		1	13-5310-0-4700-0000-3700-000-00	NN	P		1,798.73			1,798.73
260136	PO-260136	11/30/2025	NOVEMBER CAFETERIA FOOD		1	13-5310-0-4700-0000-3700-000-00	NN	P		6,812.58			6,812.58
260136	PO-260136	11/30/2025	NOVEMBER CAFETERIA SUPPLIES		2	13-5310-0-4300-0000-3700-000-00	NN	F		654.55			654.55
			TOTAL PAYMENT AMOUNT						9,265.86 *				9,265.86

011 JAMESVILLE UNION ELEMENTARY SD J53021

ACCOUNTS PAYABLE PRELIST
BATCH: 0015 DECEMBER BATCH #2
Fund : 13 CAFETERIA

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<< Open >>

Vendor/Addr	Remit name	Reg Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc	Y-Obj	E-Goal	Account num	EE ES	P-Term	P-Ext Ref
											Liq Amt		Net Amount
100316/00	PIZZA FACTORY												
	PO BOX 1087												
	JANESVILLE, CA												
	96114												

260131 PO-260131 12/05/2025 NOVEMBER PIZZA

1	13-5310-0-4700-00000-3700-000-00	NN	P	1,238.74	1,238.74								1,238.74
TOTAL PAYMENT AMOUNT													
TOTAL Fund	PAYMENT			13,111.80	**								13,111.80
TOTAL BATCH PAYMENT				64,804.60	***					0.00			64,804.60
TOTAL DISTRICT PAYMENT				64,804.60	****					0.00			64,804.60
TOTAL FOR ALL DISTRICTS:				64,804.60	****					0.00			64,804.60

Number of checks to be printed: 22, not counting voids due to stub overflows.

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2025 / 2026 CASH FLOW

	Object	July	August	September	October	November
A.	BEGINNING CASH					
B.	RECEIPTS					
	Principal Apportionment / LCFF	3,042,684.91	2,744,779.91	2,437,007.91	2,583,393.91	2,542,149.91
	Property Taxes					
	DEFERRAL REPAYMENT	(95,984.00)	364,580.00	428,836.00	241,736.00	241,736.00
	Miscellaneous Funds					
	Federal Revenue					
	Other State Revenue	3,344.00	23,948.00	68,161.00	96,332.00	55,163.00
	Other Local Revenue	21,904.00	6,774.00	7,216.00	6,141.00	22,696.00
	Interfund Transfers In					
	All Other Financing Sources					
	Other Receipts/Non-Revenue					
	TOTAL RECEIPTS	(70,736.00)	395,302.00	504,213.00	344,209.00	319,595.00
C.	DISBURSEMENTS					
	Certificated Salaries	41,346.00	130,542.00	146,433.00	151,274.00	147,362.00
	Classified Salaries	73,053.00	75,262.00	84,752.00	77,323.00	75,659.00
	Employee Benefits	45,417.00	90,401.00	91,249.00	85,990.00	91,350.00
	Books & Supplies	13,657.00	42,053.00	35,483.00	63,616.00	14,352.00
	Service & Other Operating Expenditures	95,630.00	82,774.00	15,303.00	15,474.00	54,835.00
	Capital Outlay					19,417.00
	Other Outgo					
	Interfund Transfers Out					
	All Other Financing Uses					
	Other Disbursements/ Non Expenditures					
	TOTAL DISBURSEMENTS	269,103.00	421,032.00	373,220.00	393,677.00	402,975.00
D.	PRIOR YEAR TRANSACTIONS					
	Accounts Receivable	71,808.00			7,071.00	
	Accounts Payable	(29,874.00)	(282,042.00)	15,393.00	1,153.00	1,288.00
	Current Loans					
	PRIOR YEAR TRANSACTIONS	41,934.00	(282,042.00)	15,393.00	8,224.00	1,288.00
	Deferred Revenue	-	-	-	-	-
	Suspense Clearing	-	-	-	-	-
E.	NET INCREASE/DECREASE					
	(B-C+D)	(297,905.00)	(307,772.00)	146,386.00	(41,244.00)	(82,092.00)
F.	ENDING CASH (A+E)	2,744,779.91	2,437,007.91	2,583,393.91	2,542,149.91	2,460,057.91
G.	ENDING CASH, PLUS ACCRUALS					

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2025 / 2026 CASH FLOW ACTUALS

December	January	February	March	April	May	June	Accruals	TOTAL
2,460,057.91	2,073,724.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91
								1,180,904.00
								-
								-
								-
								-
2,601.00	2,601.00							252,150.00
510.00	450.00							65,691.00
								-
								-
								-
3,111.00	3,051.00	-	-	-	-	-	-	1,498,745.00
139,726.00								-
74,467.00								756,683.00
96,622.00								460,516.00
28,213.00								501,029.00
51,629.00								197,374.00
								315,645.00
								19,417.00
								-
								-
								-
								-
390,657.00	-	-	-	-	-	-	-	2,250,664.00
								-
1,213.00	(34,940.00)							78,879.00
								(327,809.00)
1,213.00	(34,940.00)							(248,930.00)
								-
								-
								-
(386,333.00)	(31,889.00)	-	-	-	-	-	-	(1,000,849.00)
2,073,724.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91	2,041,835.91
								-

Janesville Union Elementary School District
Board Meeting of January, 2026
Payroll Approval

Payroll Period Ending December, 2025

End of Month Gross Payroll - December, 2025

Certificated	138,110.81
Classified	79,275.24
Board Members	351.80
Retirees	-
Certificated Subs	1,615.00
Classified Subs	1,116.99
TOTAL	220,469.87

Benefits (for month of January, 2026)

Medical	\$	32,446.00
Dental	\$	2,959.74
Vision	\$	618.95
Life	\$	84.51
Employee's/Retirees' Portion of Med,Dental & Vision	\$	7,273.00
TOTAL	\$	28,836.20

GRAND TOTAL: (Payroll + Medical, Dental, Vision & Life) \$ 249,306.07

Janesville Union Elementary School District
Fund Balance as of 1/13/2026

GENERAL FUND 01

Beginning Balance 7/1/25	\$	3,042,684.91	
Expenses	\$	(2,708,897.24)	Payroll/Accounts Payable
Revenue	\$	1,708,049.42	Apportionment/Deposits
1/13/2026		\$ 2,041,837.09	

CAFETERIA FUND 13

Beginning Balance 7/1/25	\$	229,746.11	
Expenses	\$	(123,112.30)	Payroll/Accounts Payable
Revenue	\$	95,162.83	Apportionment/Deposits
1/13/2026		\$ 201,796.64	

DEFERRED MAINTENANCE FUND 14

Beginning Balance 7/1/25	\$	6,529.60	
Expenses			Payroll/Accounts Payable
Revenue	\$	56.58	Apportionment/Deposits
1/13/2026		\$ 6,586.18	

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND 17

Beginning Balance 7/1/25	\$	165.32	
Expenses			Payroll/Accounts Payable
Revenue	\$	1.44	Apportionment/Deposits
1/13/2026		\$ 166.76	

CAPITAL FACILITIES DEVELOPER FEE FUND 25

Beginning Balance 7/1/25	\$	85,534.55	
Expenses	\$	(75.74)	Payroll/Accounts Payable
Revenue	\$	3,276.11	Apportionment/Deposits
1/13/2026		\$ 88,734.92	

SCHOOL FACILITIES FUND 35

Beginning Balance 7/1/25	\$	197,123.83	
Expenses			Payroll/Accounts Payable
Revenue	\$	1,707.95	Apportionment/Deposits
1/13/2026		\$ 198,831.78	

BOND INTEREST & REDEMPTION FUND 51 (INFORMATION ONLY)

Beginning Balance 7/1/25	\$	17,326.26	
Expenses	\$	-	Payroll/Accounts Payable
Revenue	\$	-	Apportionment/Deposits
1/13/2026		\$ 17,326.26	

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
RESOLUTION #26-08

DECLARATION OF SURPLUS PROPERTY
MISCELLANEOUS ITEMS

WHEREAS the Janesville Union Elementary School District is the owner of certain property identified on the attached list. The surplus materials from the list are located at the Janesville School site, Janesville, CA; and

WHEREAS the Board of Trustees hereby determines that said personal property is no longer needed by the Janesville Union School District for school purposes; and

WHEREAS the Board of Trustees hereby determines that the personal property has a fair market value of less than Two Thousand Five Hundred Dollars (\$2,500.00); and

WHEREAS the Board of Trustees hereby determines that it is in the public interest for the District to declare as surplus and discard/sell said personal property.

NOW, THEREFORE, BE IT RESOLVED that the attached list of miscellaneous items is declared as surplus.

THE FOREGOING RESOLUTION was adopted by the Board of Trustees of the Janesville Union Elementary School District at a meeting of said Board held on the 20th day of January 2026, by the following vote, to-wit:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Jamie Lewis, Superintendent/Principal

Date

Clerk of the Board

Date

**SURPLUS PROPERTY LIST
FOR
MISCELLANEOUS ITEMS
RESOLUTION # 26-08**

QUANTITY	MISCELLANEOUS ITEMS
6	Lunch Tables

Initial Proposal for the 2026-2027 School Year.
The California School Employees' Association and its
Janesville Chapter 678 (together "CSEA")
To the
Janesville Union Elementary School District ("District")

The California School Employees Association and its Janesville Chapter #678 and the Janesville Union Elementary School District are parties to a Collective Bargaining Agreement (CBA) which remains in full effect until a new contract is reached. Pursuant to the Education Employment Relations Act (EERA), CSEA proposes to negotiate changes to the existing CBA. Specific proposals for all articles to be negotiated will be exchanged after a thorough, good faith dialogue at the bargaining table.

CSEA and its Janesville Chapter 678 intend to negotiate the following articles:

Article 6 - Compensation

Article 7 - Employee Benefits

Article 11 - Professional Development and In-Service Training

Article 12 - CSEA Annual Conference

New Article - Employee Privacy

Sincerely,



Alisa Tinnin

Chapter President, Negotiator



Jennifer Fine

Lead Negotiator



Janesville Union School District

P.O. Box 280 • Janesville, California 96114 • 530-253-3551

January 7, 2026

Alisa Tinnin
CSEA President, Chapter 678

Dear Mrs. Tinnin:

The District sunshines the following for negotiations for the 2026/27 school year:

- Article 4 – Terms of Employment
- Article 6 - Compensation

Sincerely,

A handwritten signature in cursive script that reads "Jamie Lewis".

Jamie Lewis
Superintendent/Principal

California Department of Education

Janesville Union Elementary (18 64105 0000000)

Consolidated Application

Status: Certified
 Saved by: Andrea Kellogg
 Date: 5/14/2025 12:35 PM

2025–26 Certification of Assurances

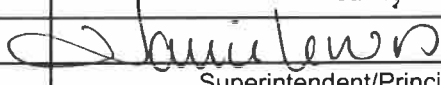
Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca24assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Jamie Lewis
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent/Principal
Authorized Representative's Signature Date	05/14/2025

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2025–26 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Jamie Lewis
Authorized Representative's Title	Superintendent/Principal
Authorized Representative's Signature Date	05/14/2025
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

*****Warning*****

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2025–26 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	06/26/2019
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Jamie Lewis
Authorized Representative's Title	Superintendent/Principal

*****Warning*****

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2025–26 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes
---	-----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title II, Part A funds used through the Alternative Fund Use Authority (AFUA) Section 5211 of ESEA	No
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA)	No

*****Warning*****

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2025–26 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Section 5211 of ESEA	
Title V, Part B Subpart 1 Small, Rural School Achievement Grant ESSA Sec. 5211 SACS 5810	Yes

Warning

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2025–26 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2025–26 Title II, Part A allocation	\$9,068
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2025–26 Title II, Part A allocation after transfers out	\$9,068

Title IV, Part A Transfers

2025–26 Title IV, Part A allocation	\$10,000
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2025–26 Title IV, Part A allocation after transfers out	\$10,000

*****Warning*****

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2025–26 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2025–26 Title I, Part A LEA allocation (+)	\$68,296
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2025–26 Title I, Part A LEA available allocation	\$68,296

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$683
LEA parent and family engagement	\$683
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$100
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$100

Authorized Reservations

Public school Choice transportation	\$1,000
Other authorized activities	\$60,000
2025–26 Approved indirect cost rate	5.84%
Indirect cost reservation	\$3,768
Administrative reservation	\$0

Reservation Summary

Total LEA required and authorized reservations	\$65,651
School parent and family engagement reservation	\$683
Amount available for Title I, Part A school allocations	\$1,962

*****Warning*****

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2025–26 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2025–26 Title II, Part A allocation	\$9,068
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2025–26 Total allocation	\$9,068
Administrative and indirect costs	\$482
Reservation for equitable services for nonprofit private schools	\$0
2025–26 Title II, Part A adjusted allocation	\$8,586

*****Warning*****

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2025–26 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2025–26 Title IV, Part A LEA allocation	\$10,000
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2025–26 Title IV, Part A LEA available allocation	\$10,000

Reservations

Indirect cost reservation	\$551
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2025–26 Title IV, Part A LEA adjusted allocation	\$9,449

*****Warning*****

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2025–26 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education (CDE) oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the CDE web site at <https://www.cde.ca.gov/fg/ac/sa/>.

2025–26 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

Warning

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2025–26 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	Yes
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	Yes
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	Yes
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

*****Warning*****

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2025–26 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

DE Program Contact:

Shirley DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options

Within the LEA

Select the highest to lowest school ranking method

Select a low income measure

FRPM

Comment

If composite is the low income measure selected, then an explanation must be provided detailing how the student count is derived.

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2024–25) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
San Jose Valley Elementary	6010730	K	8	1	302	131

2025–26 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

DE Program Contact:

Debra DeRose, Title I Policy, Program, and Support Office, DRDeRose@cde.ca.gov, 916-323-0472

EA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

- is a single school LEA
- has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- Below LEA average and at or above 35% student low income
- Waiver for a desegregation plan on file
- Grandfather provision
- Feeder pattern

Low income measure

FRPM

Ranking Schools Highest to Lowest

Within the LEA

EA-wide low income %

43.38%

Available Title I, Part A school allocations

\$1,962

Available parent and family engagement reservation

\$683

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2024–25 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
San Jose Valley Elementary	6010730	1	302	131	43.38	*	*	1	14.97	1961.07		\$683	2644.07	

Warning

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2025–26 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as a schoolwide Program.

DE Program Contact:

Lina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
San Jose Union Elementary	6010730	Y	42.05	02/19/2019	02/19/2019

Warning
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**JANESVILLE UNION SCHOOL DISTRICT
COUNTY OF LASSEN
JANESVILLE, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2025

Janesville Union School District
Audit Report
For The Year Ended June 30, 2025

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Janesville Union School District
Audit Report
For The Year Ended June 30, 2025

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Independent Auditor's Report

To the Board of Trustees
Janesville Union School District
Janesville, California 96114

Report on the Audit of the Financial Statements**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Janesville Union School District ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Janesville Union School District's basic financial statements as listed in the table of contents.

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 Janesville Union School District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter*Change in Accounting Principle*

As described in Note A to the financial statements, in 2025, Janesville Union School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, and Statement No. 100, *Accounting Changes and Error Corrections*. Both of these Statements had a material effect on the financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and budgetary comparison information and schedules of the District's proportionate share of the net pension liability and schedules of District pension contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Janesville Union School District's basic financial statements. The accompanying individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements. The individual nonmajor fund financial statements and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual nonmajor fund financial statements and other supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information as identified in the table of contents comprises the Local Education Agency organization structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025 on our consideration of Janesville Union 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 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 Janesville Union School District's internal control over financial reporting and compliance.

Respectfully submitted,

SingletonAuman PC

SingletonAuman PC

Susanville, CA
December 12, 2025

JANESVILLE UNION SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2025

INTRODUCTION

Our discussion and analysis of Janesville Union School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements (including notes and supplementary information), which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ Total net position was \$5,254,081 at June 30, 2025. This was an increase of \$172,455 from the prior year.
- ❑ Overall revenues were \$5,451,451, which was more than expenses of \$5,278,996 by \$172,455.
- ❑ The general fund reported a fund balance this year of \$2,909,879, a decrease of \$52,529.
- ❑ The total cost of the District's programs increased by \$20,511 when compared to last year.

OVERVIEW OF FINANCIAL STATEMENTS

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 the District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

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 supplementary information that further explains and supports the financial statements. A comparison of the District's budget for the year is included.

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, the difference between the assets and liabilities, are one way to measure the District's financial health or position.

- ❑ Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating.

- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include governmental activities. Most of the District's basic services are included here, such as instruction, food service, maintenance and general administration. The Local Control Funding Formula and federal and state grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds-not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has one type of funds:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements 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. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$5,254,081 at June 30, 2025. See Table 1.

The significant changes in Table 1 line items for fiscal 2025 vs. 2024 are:

- Cash increased due to an increase in accounts payable and revenues exceeding expenditures.
- Net Pensions Liability, as well as deferred inflows and outflows, fluctuated due to the updated actuarial valuations from STRS & PERS.

Table 1
Net Position

	Governmental Activities		Total Percentage Change
	2025	2024	2025-2024
Assets			
Cash in County Treasury	\$ 3,584,903	\$ 3,491,474	2.7%
Cash on Hand in Banks	79,580	71,833	10.8%
Revolving Fund	1,000	1,000	0.0%
Accounts Receivable	297,775	253,131	17.6%
Capital Assets, Net of Accumulated Depreciation	4,017,557	3,962,704	1.4%
TOTAL ASSETS	7,980,815	7,780,142	
Deferred Outflow of Resources			
Deferred Pension Expenses	1,184,367	1,144,405	3.5%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,184,367	1,144,405	
Liabilities			
Accounts Payable	379,955	172,311	120.5%
Unearned Revenue	4,414	106,213	-95.8%
Compensated Absences	-	21,916	-100.0%
Net Pension Liability	2,879,870	3,288,907	-12.4%
Current Portion of Long-Term Debt	84,775	6,000	N/A
TOTAL LIABILITIES	3,349,014	3,595,347	
Deferred Inflows of Resources			
Deferred Pension Revenues	562,087	247,574	127.0%
TOTAL DEFERRED INFLOWS OF RESOURCES	562,087	247,574	
Net Position			
Net Investment in Capital Assets	4,017,557	3,962,704	1.4%
Restricted for Federal & State Programs	1,311,458	1,226,476	6.9%
Restricted for Other Purposes	153,385	133,955	14.5%
Unrestricted	(228,319)	(241,509)	-5.5%
TOTAL NET POSITION	\$ 5,254,081	\$ 5,081,626	

Changes in Net Position

The District's total revenues were \$5,451,451. A majority of the revenue comes from LCFF Sources (48.9%), and Operating Grants & Contributions (39.7%). Unrestricted federal, state, & local aid for specific programs accounted for the remainder of total revenues.

The total cost of all programs and services was \$5,278,996. The District's expenses are predominately related to educating and caring for students (76%). Administrative activities accounted for just 9.3% of total costs. The remaining expenses were for plant services (maintenance and operations), ancillary services, and other outgo.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2025	2024	Change
			2025-2024
Revenues			
Program Revenues:			
Charges for Services	\$ 10,728	\$ 18,896	-43.2%
Operating Grants & Contributions	2,162,939	1,883,443	14.8%
General Revenues			
LCFF Sources	2,664,369	3,439,106	-22.5%
Federal Revenues	7,071	50,503	-86.0%
State Revenues	141,286	41,418	241.1%
Local Revenues	465,058	200,897	131.5%
TOTAL REVENUES	5,451,451	5,634,263	
Program Expenses			
Instruction	2,972,141	2,940,625	1.1%
Instruction-Related Services	440,391	506,902	-13.1%
Pupil Services	598,300	529,352	13.0%
General Administration	493,556	411,464	20.0%
Plant Services	669,894	782,992	-14.4%
Ancillary Services	70,249	74,755	-6.0%
Other Outgo	32,321	11,323	100.0%
Community Services	2,144	1,072	100.0%
TOTAL EXPENSES	5,278,996	5,258,485	
CHANGE IN NET POSITION	\$ 172,455	\$ 375,778	

Governmental Activities

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants, capital grants and contributions.

The cost of all governmental activities this year was \$5,278,996.

Some of the costs were paid directly from people who directly benefited from the programs: \$10,728 from Charges for Services. Some costs were funded by grants and contributions of \$2,162,939.

Table 3
Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	\$ 2,972,141	\$ 2,940,625	\$ 1,781,653	\$ 1,918,322
Instruction-Related Service	440,391	506,902	262,498	332,503
Pupil Services	598,300	529,352	192,566	140,457
General Administration	493,556	411,464	282,284	254,829
Plant Services	669,894	782,992	483,692	624,652
Ancillary Services	70,249	74,755	68,171	72,988
Community Services	2,144	1,072	2,144	1,072
Other Outgo	32,321	11,323	32,321	11,323
TOTAL	\$ 5,278,996	\$ 5,258,485	\$ 3,105,329	\$ 3,356,146

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The overall financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$3,578,889, which is more than last year's ending fund balance by \$39,975.

General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on June 18th, 2025. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the District had \$4,017,557 in a broad range of capital assets, including land, buildings and improvements, equipment and vehicles.

During the year the District invested in two new Bluebird Busses. See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Table 4
Capital Assets

	Governmental Activities		Total Percentage
	2025	2024	Change 2025-2024
Land	\$ 96,475	\$ 96,475	0.0%
Buildings	7,837,339	7,837,338	0.0%
Improvements	1,075,692	1,075,692	0.0%
Machinery and Equipment	990,176	678,755	45.9%
Totals at Historical Cost	9,999,682	9,688,260	
Total Accumulated Depreciation	(5,982,125)	(5,725,558)	4.5%
NET CAPITAL ASSETS	\$ 4,017,557	\$ 3,962,702	

For the 2025-26 fiscal year, the District anticipates spending of \$97,000 on a bus replacement.

Table 5
Net Pension Liability

	Proportionate Share of Net Pension Liability		Total Percentage Change
	2025	2024	2025-2024
CalSTRS	\$ 1,452,819	\$ 1,903,574	-23.7%
CalPERS	1,427,051	1,385,333	3.0%
TOTAL NET PENSION LIABILITY	\$ 2,879,870	\$ 3,288,907	-12.4%

Long-Term Debt

Total long-term liability decreased by \$352,178 due to the updated actuarial valuations for pensions. More detailed information about the District's debt is presented in the notes to the financial statements. Compensated absences liability increased from the prior year due to implementation of GASB 101. This standard requires that the District now recognize a portion of employee's sick leave liability as a debt on its financial statements.

Table 6
Long-Term Debt

	Governmental Activities		Change
	2025	2024	2025-2024
Compensated Absences	\$ 33,775	\$ 15,916	112.2%
Retirement Incentives	51,000	12,000	325.0%
Net Pension Liability	2,879,870	3,288,907	-12.4%
TOTAL LONG-TERM DEBT	\$ 2,964,645	\$ 3,316,823	-10.6%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

- ❑ The unpredictability of state funding negatively affects the District.
- ❑ The Local Control Funding Formula (LCFF) is funded with a 1% Cost of Living Adjustment (COLA) and ongoing cross fiscal year deferrals of funding from February through June.
- ❑ Changes in enrollment, unduplicated pupil counts, and projected average daily attendance (ADA) all have an impact on funding.
- ❑ One-time funding sources continue to cause revisions to the budget.
- ❑ State minimum wage requirements and future negotiations affect budgeted salaries.
- ❑ STRS and PERS employer rates continue to change.
- ❑ The inevitable increases in pension contributions which will be needed to pay the unfunded Net Pension Liability will require careful planning and budgeting.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Andrea Kellogg, Business Manager
Janesville Union School District
PO Box 280
Janesville, CA 96114
530-253-3660

JANESVILLE UNION SCHOOL DISTRICT**STATEMENT OF NET POSITION**

JUNE 30, 2025

	Governmental Activities
ASSETS:	
<i>Cash in County Treasury</i>	\$ 3,584,903
<i>Cash on Hand and in Banks</i>	79,580
<i>Cash in Revolving Fund</i>	1,000
<i>Accounts Receivable</i>	297,775
Capital Assets:	
<i>Land</i>	96,476
<i>Land Improvements, Net</i>	310,344
<i>Buildings, Net</i>	3,153,809
<i>Equipment, Net</i>	456,928
Total Assets	<u>7,980,815</u>
DEFERRED OUTFLOWS OF RESOURCES:	
<i>Deferred Outflows of Resources - Pensions</i>	<u>1,184,367</u>
Total Deferred Outflows of Resources	<u>1,184,367</u>
LIABILITIES:	
<i>Accounts Payable</i>	379,955
<i>Unearned Revenue</i>	4,414
Noncurrent Liabilities:	
<i>Net Pension Liability</i>	2,879,870
<i>Due within one year</i>	84,775
Total Liabilities	<u>3,349,014</u>
DEFERRED INFLOWS OF RESOURCES:	
<i>Deferred Inflows of Resources - Pensions</i>	<u>562,087</u>
Total Deferred Inflows of Resources	<u>562,087</u>
NET POSITION:	
Net Investment in Capital Assets	4,017,557
Restricted For:	
Federal and State Programs	1,311,458
Other Purposes	153,385
Unrestricted	<u>(228,319)</u>
Total Net Position	<u>\$ 5,254,081</u>

The accompanying notes are an integral part of this statement.

JANESVILLE UNION SCHOOL DISTRICT**STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
PRIMARY GOVERNMENT:				Governmental Activities
Governmental Activities:				
<i>Instruction</i>	\$ 2,972,141	\$ --	\$ 1,190,488	\$ (1,781,653)
<i>Instruction-Related Services</i>	440,391	--	177,893	(262,498)
<i>Pupil Services</i>	598,300	1,224	404,510	(192,566)
<i>Ancillary Services</i>	70,249	--	2,078	(68,171)
<i>Community Services</i>	2,144	--	--	(2,144)
<i>General Administration</i>	493,556	9,504	201,768	(282,284)
<i>Plant Services</i>	669,894	--	186,202	(483,692)
<i>Other Outgo</i>	32,321	--	--	(32,321)
Total Governmental Activities	<u>5,278,996</u>	<u>10,728</u>	<u>2,162,939</u>	<u>(3,105,329)</u>
Total Primary Government	<u>\$ 5,278,996</u>	<u>\$ 10,728</u>	<u>\$ 2,162,939</u>	<u>(3,105,329)</u>
General Revenues:				
<i>LCFF Sources</i>				2,664,369
<i>Federal Revenues</i>				7,071
<i>State Revenues</i>				141,286
<i>Local Revenues</i>				<u>465,058</u>
Total General Revenues				<u>3,277,784</u>
Change in Net Position				<u>172,455</u>
Net Position - Beginning				<u>5,081,626</u>
Net Position - Ending				<u>\$ 5,254,081</u>

The accompanying notes are an integral part of this statement.

JANESVILLE UNION SCHOOL DISTRICT**BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
<i>Cash in County Treasury</i>	\$ 3,049,912	\$ 534,991	\$ 3,584,903
<i>Cash on Hand and in Banks</i>	--	79,580	79,580
<i>Cash in Revolving Fund</i>	1,000	--	1,000
<i>Accounts Receivable</i>	233,932	63,843	297,775
<i>Due from Other Funds</i>	6,960	--	6,960
Total Assets	<u>3,291,804</u>	<u>678,414</u>	<u>3,970,218</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
<i>Accounts Payable</i>	\$ 377,511	\$ 2,444	\$ 379,955
<i>Due to Other Funds</i>	--	6,960	6,960
<i>Unearned Revenue</i>	4,414	--	4,414
Total Liabilities	<u>381,925</u>	<u>9,404</u>	<u>391,329</u>
Fund Balance:			
Nonspendable Fund Balances:			
<i>Revolving Cash</i>	1,000	--	1,000
Restricted Fund Balances	1,024,442	440,401	1,464,843
Stabilization Arrangement	850,408	--	850,408
Assigned Fund Balances	740,446	228,609	969,055
Unassigned:			
<i>Other Unassigned</i>	293,583	--	293,583
Total Fund Balance	<u>2,909,879</u>	<u>669,010</u>	<u>3,578,889</u>
Total Liabilities and Fund Balances	<u>\$ 3,291,804</u>	<u>\$ 678,414</u>	<u>\$ 3,970,218</u>

The accompanying notes are an integral part of this statement.

JANESVILLE UNION SCHOOL DISTRICT

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025*

Total fund balances - governmental funds balance sheet	\$ 3,578,889
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Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not reported in the funds.	4,017,557
Payables for compensated absences which are not due in the current period are not reported in the funds.	(33,775)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.	(51,000)
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(2,879,870)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(562,087)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	<u>1,184,367</u>

Net position of governmental activities - Statement of Net Position	\$ <u>5,254,081</u>
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The accompanying notes are an integral part of this statement.

JANESVILLE UNION SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
<i>State Apportionment or State Aid</i>	\$ 2,265,557	\$ --	\$ 2,265,557
<i>Education Protection Account Funds</i>	1,040,443	--	1,040,443
<i>Local Sources</i>	399,910	--	399,910
<i>Federal Revenue</i>	82,204	129,691	211,895
<i>Other State Revenue</i>	726,678	144,784	871,462
<i>Other Local Revenue</i>	535,166	127,018	662,184
Total Revenues	<u>5,049,958</u>	<u>401,493</u>	<u>5,451,451</u>
Expenditures:			
Current:			
<i>Instruction</i>	2,988,096	--	2,988,096
<i>Instruction - Related Services</i>	450,992	--	450,992
<i>Pupil Services</i>	349,577	236,941	586,518
<i>Ancillary Services</i>	5,445	64,804	70,249
<i>General Administration</i>	492,346	7,244	499,590
<i>Plant Services</i>	472,289	--	472,289
<i>Other Outgo</i>	32,321	--	32,321
<i>Capital Outlay</i>	311,421	--	311,421
Total Expenditures	<u>5,102,487</u>	<u>308,989</u>	<u>5,411,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(52,529)</u>	<u>92,504</u>	<u>39,975</u>
Net Change in Fund Balance	(52,529)	92,504	39,975
Fund Balance, July 1	<u>2,962,408</u>	<u>576,506</u>	<u>3,538,914</u>
Fund Balance, June 30	<u>\$ 2,909,879</u>	<u>\$ 669,010</u>	<u>\$ 3,578,889</u>

The accompanying notes are an integral part of this statement.

JANESVILLE UNION SCHOOL DISTRICT

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025*

Net change in fund balances - total governmental funds	\$ 39,975
Amounts reported for governmental activities in the statement of activities () are different because	
Capital outlays are not reported as expenses in the	311,421
The depreciation of capital assets used in governmental activities is not reported in the funds.	(256,568)
Compensated absences are reported as the amount earned in the but as the amount paid in the funds.	(17,859)
Special retirement benefits are reported as the amount earned in the but as the amount paid in the funds.	(39,000)
Pension contributions made after the measurement date but in current FY were de-expended reduced	(666,492)
Pension expense relating to 68 is recorded in the but not in the funds.	<u>800,978</u>
Change in net position of governmental activities - statement of activities	\$ <u><u>172,455</u></u>

The accompanying notes are an integral part of this statement.

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

A. Summary of Significant Accounting Policies

Janesville Union School District (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 accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- The organization is legally separate (can sue and be sued in its name)
- The District holds the corporate powers of the organization
- The District appoints a voting majority of the organization's board
- The District is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the District
- There is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities 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 revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues 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. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. 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 nonmajor funds.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

The District reports the following major governmental funds:

General Fund. This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

b. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They 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. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under lease contracts and subscription-based information technology arrangements are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

3. Compensated Absences

Employees of the District are granted vacation, sick leave, and other types of compensated absences in accordance with District policy, labor agreements, and applicable state and local regulations. Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and certain types of sabbatical leave when agreed upon in contracts or labor agreements. Vacation and sick leave may be carried forward from year to year, subject to limits established by policy.

A liability for compensated absences is recognized when earned by employees if (a) the leave is attributable to services already rendered, (b) the leave accumulates and may be carried forward to future periods, and (c) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using the pay or salary rates in effect as of the financial statement date, plus salary-related payments that are directly and incrementally associated with payments for compensated absences, as required by GASB Statement No. 101

In accordance with GASB Statement No. 101, unused sick leave that, upon retirement, is converted to provide or enhance a defined benefit pension is excluded from the compensated absences liability. The value of such converted leave is instead included in the measurement of the District's net pension liability in accordance with applicable GASB standards.

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

In governmental funds, only the portion of the liability expected to be liquidated with expendable available financial resources is reported as a fund liability. The full liability is reported in the government-wide financial statements.

The District measured the liability based on a historical look-back period of five years with a last in first out flows assumption for use of accrued balances.

4. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

5. Assets, Liabilities, and Equity

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Lassen County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Lassen County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Building Improvements	20
Vehicles	3-15
Furniture and Equipment	5-10
Computer Equipment	3-15
Lease Assets	3-15
Subscription Assets	3-15

d. Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

e. 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.

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the Government-wide Statement of Activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

g. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Lassen bills and collects the taxes for the District.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

h. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

6. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

7. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) and Fund 14 (Deferred Maintenance Fund) are merged with the General Fund for purposes of presentation in the audit report.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

8. 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 CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD) (STRS)	June 30, 2023
Valuation Date (VD) (PERS)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

9. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

10. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

11. Implementation of New Standards

GASB Statement No. 100, Accounting Changes and Error Corrections

Effective for the fiscal year ended June 30, 2025, the District implemented GASB Statement No. 100, Accounting Changes and Error Corrections. GASB 100 requires that changes to or within the financial reporting entity, including changes in fund classification, be reported by adjusting the beginning balances of the affected funds as if the change occurred at the start of the reporting period. The statement also requires enhanced disclosures regarding accounting changes and error corrections.

Error Corrections

No error corrections were identified or recorded during the fiscal year ended June 30, 2025.

GASB Statement No. 101, Compensated Absences

In the current fiscal year, the District implemented GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - should not be recognized until the leave commences. A liability for specific types of compensated absences should not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and for all reporting periods thereafter.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

Violation
None reported

Action Taken
Not applicable

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

C. Excess of Expenditures Over Appropriations

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Other Outgo	\$ 32,321
Capital Outlay	1,438

General Fund: The District did not budget for Other Outgo and incurred minor unanticipated Capital Outlay Expenditures.

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Lassen County Treasury as part of the common investment pool (\$236,320,342 as of June 30, 2025). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$3,584,903. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks (\$79,580 as of June 30, 2025) and in the revolving fund (\$1,000) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

4. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

E. Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 96,476	\$ --	\$ --	\$ 96,476
Total capital assets not being depreciated	96,476	--	--	96,476
<i>Capital assets being depreciated:</i>				
Buildings	7,837,339	--	--	7,837,339
Improvements	1,075,692	--	--	1,075,692
Equipment	678,755	311,421	--	990,176
Total capital assets being depreciated	9,591,786	311,421	--	9,903,207
Less accumulated depreciation for:				
Buildings	(4,530,858)	(152,672)	--	(4,683,530)
Improvements	(718,813)	(46,535)	--	(765,348)
Equipment	(475,886)	(57,362)	--	(533,248)
Total accumulated depreciation	(5,725,557)	(256,569)	--	(5,982,126)
Total capital assets being depreciated, net	3,866,229	54,852	--	3,921,081
Governmental activities capital assets, net	\$ 3,962,705	\$ 54,852	\$ --	\$ 4,017,557

Depreciation was charged to functions as follows:

Instruction	\$ 36,985
Pupil Services	15,571
Community Services	2,144
Plant Services	201,869
	<u>\$ 256,569</u>

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2025, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 6,960	Supplement other funds sources
	Total	<u>\$ 6,960</u>	

All amounts due are scheduled to be repaid within one year.

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

G. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Compensated absences *	\$ 15,916	\$ 17,859	\$ --	\$ 33,775	33,775
Retirement Incentives*	12,000	45,000	6,000	51,000	51,000
Net Pension Liability	3,288,907	--	409,037	2,879,870	--
Total governmental activities	<u>\$ 3,316,823</u>	<u>\$ 62,859</u>	<u>\$ 415,037</u>	<u>\$ 2,964,645</u>	<u>\$ 84,775</u>

* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences *	Governmental	General and Cafeteria Funds
Retirement Incentives*	Governmental	General Fund
Net Pension Liability	Business-type	General and Cafeteria Funds

2. Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2025, are as follows:

	Governmental Activities		
Year Ending June 30,	Principal	Interest	Total
2026	\$ 84,775	\$ --	\$ 84,775
Totals	<u>\$ 84,775</u>	<u>\$ --</u>	<u>\$ 84,775</u>

H. Joint Ventures (Joint Powers Agreements)

The District participates in three Joint Powers Agreements (JPA's), the Northern California Schools Insurance Group, the Schools Excess Liability Fund and the Protected Insurance Protected Insurance Program for Schools. The insurance groups arrange for and provide property and liability insurance for their members. The District pays premiums commensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's District governs the JPA's. The governing boards control the operations of their JPA's independent of any influence by the District beyond the District's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the District and the JPA's is such that the JPA's are not component units of the District for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2025 was not available as of the report date.

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

I. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension 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). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits in effect at June 30, 2025 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2025)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2025)	19.100%	19.100%
Required State Contribution Rates (at June 30, 2025)	10.828%	10.828%

*Amounts are limited to 120% of Social Security Wage Base.

**The contribution rate for CalSTRS 2% at 62 members is based , in part, on the normal cost of benefits and may increase or decrease in future years.

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1- 2.5%	1.0- 2.5%
Required Employee Contribution Rates (at June 30, 2025)	7.000%	8.000%
Required Employer Contribution Rates (at June 30, 2025)	26.810%	26.810%

*Amounts are limited to 120% of Social Security Wage Base

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2025 (measurement date June 30, 2024), California Education Code Section 22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board remains at 19.1% of creditable compensation for the fiscal year ended June 30, 2025. Beginning in the fiscal year June 30, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation.

CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2025 (measurement date June 30, 2024) the employee contribution rate was 8.00% and the employer contribution rate was 26.680% of covered payroll.

On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2025 (measurement date June 30, 2024) the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

<u>CalSTRS</u>			
<u>Year Ended</u> <u>June 30,</u>	<u>On Behalf</u> <u>Contribution</u> <u>Rate</u>	<u>On Behalf</u> <u>Contribution</u> <u>Amount</u>	<u>On Behalf</u> <u>Pension</u> <u>Expense</u>
2023	10.828%	\$ 145,957	\$ 133,461
2024	10.828%	149,042	165,981
2025	10.828%	131,884	283,900

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year under Senate Bill 90. In addition, CalSTRS received \$297 million during the 2021-22 fiscal year from Proposition 2 funds to offset previously forgone State contributions.

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

d. Contributions Recognized

For the fiscal year ended June 30, 2025 (measurement period June 30, 2024), the contributions recognized for each plan were:

Fund Financial Statements (Current Financial Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 262,902	\$ 271,706	\$ 534,608
Contributions - State On Behalf Payments	283,900	--	283,900
Total Contributions	<u>\$ 546,802</u>	<u>\$ 271,706</u>	<u>\$ 818,508</u>

Government-Wide Financial Statements (Economic Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 254,943	\$ 214,370	\$ 469,313
Contributions - State On Behalf Payments	131,884	--	131,884
Total Contributions	<u>\$ 386,827</u>	<u>\$ 214,370</u>	<u>\$ 601,197</u>

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025 (measured June 30, 2024), the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 1,452,819
CalPERS	1,427,051
Total Net Pension Liability	<u>\$ 2,879,870</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to measurement date June 30, 2024 using standard update procedures. 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 plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2024 and June 30, 2025 were as follows:

	CalSTRS		CalPERS	
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2024	0.0025%	0.0013%	0.0038%	0.0038%
Proportion June 30, 2025	0.0020%	0.0011%	0.0031%	0.0040%
Change in Proportion	-0.0005%	-0.0002%	-0.0007%	0.0002%

*Represents State's Proportionate Share on Behalf of District employees

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

a. Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (442,430)	\$ 41,719	\$ (400,711)
State On Behalf Pension Expense	283,900	--	283,900
Employer Contributions to Pension Expense	262,902	271,706	534,608
Change in Contributions Subsequent to Measurement Date	(7,959)	(57,336)	(65,295)
Change in Other Outflows/Inflows of Resources	349,784	(9,938)	339,846
Total Pension Expense	\$ 446,198	\$ 246,151	\$ 692,349

b. Deferred Outflows and Inflows of Resources

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources			
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 262,902	\$ 271,706	\$ 534,608
Differences between actual and expected experience	178,695	133,359	312,054
Changes in assumptions	7,253	87,052	94,305
Change in employer's proportionate share	86,231	132,896	219,127
Net difference between projected and actual earnings	--	24,273	24,273
Total Deferred Outflows of Resources	\$ 535,081	\$ 649,286	\$ 1,184,367

Deferred Inflows of Resources			
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (72,354)	\$ (14,529)	\$ (86,883)
Change in employer's proportionate share	(312,975)	(41,889)	(354,864)
Changes in assumptions	(115,490)	--	(115,490)
Net difference between projected and actual earnings	(4,850)	--	(4,850)
Total Deferred Inflows of Resources	\$ (505,669)	\$ (56,418)	\$ (562,087)

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2026. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2026	\$ 331,696	\$ 353,217	\$ (244,454)	\$ (25,861)	\$ 414,598
2027	65,111	169,547	9,196	(25,860)	217,994
2028	61,486	84,823	(118,085)	(4,697)	23,527
2029	33,969	23,190	(113,828)	--	(56,669)
2030	33,968	18,509	(19,248)	--	33,229
Thereafter	8,851	--	(19,250)	--	(10,399)
Total	\$ 535,081	\$ 649,286	\$ (505,669)	\$ (56,418)	\$ 622,280

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2025 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2025	June 30, 2025
Measurement Date	June 30, 2024	June 30, 2024
Valuation Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	-3	-19
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.3%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	6.90%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

- (1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.
- (2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was updated to use the MP-2021 Ultimate Projection Scale, applied generationally, based on mortality improvement through June 30, 2023.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% unless purchasing power protection allowance (PPPA) applies, at which point it increases to the applicable amount as determined under PPPA provisions.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table incorporates generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS June 30, 2024, actuarial valuation report that can be found on the CalPERS website.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% CalSTRS AND 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the discount bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed its most recent ALM study with new policies in effect in July, 2023. CalPERS is conducting its next ALM study with stakeholder engagement and continues to follow a four-year cycle for these reviews.

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, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and 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 rounded down to the nearest quarter of one percent.

The tables below reflect the 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 rates of return are net of administrative expenses.

CalSTRS

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long Term Expected Real Rate of Return*</u>
Public Equity	38.00%	5.25%
Private Equity	14.00%	6.75%
Real Estate	15.00%	4.05%
Inflation Sensitive	7.00%	3.65%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Cash/Liquidity	2.00%	0.05%

* Real return is net of assumed 2.75% inflation

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

CalPERS		
Asset Class(1)	Assumed Asset Allocation	Long Term Expected Real Rate of Return 1,2
Global Equity - cap weighted	30.00%	4.54%
Global Equity - non-cap weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management study

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, 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 or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 2,430,434	\$ 2,119,895
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 1,452,819	\$ 1,427,050
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 477,945	\$ 854,705

JANESVILLE UNION SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

3 Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2024 (Previously Reported)	\$ 14,999,364	\$ 12,093,181	\$ 2,906,183	\$ 988,456	\$ 1,917,727
Changes for the year:					
CalSTRS Auditor Adjustment	--	--	--	--	--
Change in Prop share	(2,865,553)	(2,310,342)	(555,211)	(186,594)	(368,617)
Service Cost	268,751	--	268,751	91,627	177,124
Interest	859,904	--	859,904	293,174	566,730
Differences between expected and actual experience	93,998	--	93,998	32,047	61,951
Change in assumptions	--	--	--	--	--
Change in benefits	1,019	--	1,019	347	672
Contributions:					
Employer	--	265,016	(265,016)	(90,354)	(174,662)
Employee	--	146,168	(146,168)	(49,834)	(96,334)
State On Behalf Payments	--	121,812	(121,812)	(41,530)	(80,282)
Net Investment Income	--	807,951	(807,951)	(275,461)	(532,490)
Other Income	--	12,070	(12,070)	(4,115)	(7,955)
Benefit Payments, including refunds of employee contributions	(592,326)	(592,326)	0	--	0
Administrative expenses	--	6,267	(6,267)	(2,136)	(4,131)
Borrowing Costs	--	10,280	(10,280)	(3,505)	(6,775)
Other Expenses	--	216	(216)	(74)	(142)
Net Changes	(2,234,207)	(1,532,891)	(701,316)	(236,408)	(464,908)
Balance at June 30, 2025	\$ 12,765,157	\$ 10,560,290	\$ 2,204,867	\$ 752,048	\$ 1,452,819

(1) - Includes refunds of employee contributions

JANESVILLE UNION SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2024 (Previously Reported)	\$ 4,612,054	\$ 3,226,722	\$ 1,385,332
Changes for the year:			
Change in Proportionate Share	200,052	139,962	60,090
Service Cost	123,749	--	123,749
Interest	336,084	--	336,084
Differences between expected and actual experience	115,671	--	115,671
Change in Assumptions	--	--	--
Contributions:			
Employer	--	214,378	(214,378)
Employee	--	61,259	(61,259)
Net Investment Income	--	321,024	(321,024)
Plan to Plan Resource Movement	--	--	--
Benefit Payments, including refunds of employee contributions	(237,740)	(237,740)	--
Administrative expenses	--	(2,786)	2,786
Other expenses	--	--	--
Net Changes	537,816	496,097	41,719
Balance at June 30, 2025	\$ 5,149,870	\$ 3,722,819	\$ 1,427,051

(1) - Includes refunds of employee contributions

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports available on their respective websites.

J. Commitments and Contingencies

Litigation

The District is not involved in litigation. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial statements.

State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to view and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

K. Subsequent Events

Subsequent events were evaluated through December 12, 2025, which is the date the financial statements were available to be issued.

JANESVILLE UNION SCHOOL DISTRICT

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
<i>State Apportionment or State Aid</i>	\$ 2,222,629	\$ 2,742,152	\$ 2,265,557	\$ (476,595)
<i>Education Protection Account Funds</i>	1,019,256	1,040,443	1,040,443	--
<i>Local Sources</i>	418,352	389,497	399,910	10,413
<i>Federal Revenue</i>	118,389	127,243	82,204	(45,039)
<i>Other State Revenue</i>	634,734	734,695	726,678	(8,017)
<i>Other Local Revenue</i>	237,837	303,407	535,166	231,759
Total Revenues	4,651,197	5,337,437	5,049,958	(287,479)
Expenditures:				
Current:				
<i>Certificated Salaries</i>	1,754,957	2,116,611	1,755,987	360,624
<i>Classified Salaries</i>	828,805	856,764	852,411	4,353
<i>Employee Benefits</i>	1,382,585	1,384,673	1,163,219	221,454
<i>Books And Supplies</i>	313,192	411,251	237,042	174,209
<i>Services And Other Operating Expenditures</i>	1,041,898	958,158	757,046	201,112
<i>Other Outgo</i>	--	--	32,321	(32,321)
<i>Direct Support/Indirect Costs</i>	(8,480)	(6,998)	(6,960)	(38)
<i>Capital Outlay</i>	32,093	309,983	311,421	(1,438)
Total Expenditures	5,345,050	6,030,442	5,102,487	927,955
Excess (Deficiency) of Revenues Over (Under) Expenditures	(693,853)	(693,005)	(52,529)	640,476
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balance	(693,853)	(693,005)	(52,529)	640,476
Fund Balance, July 1	2,962,408	2,962,408	2,962,408	--
Fund Balance, June 30	\$ 2,268,555	\$ 2,269,403	\$ 2,909,879	\$ 640,476

EXHIBIT B-2

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Measurement Year *									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension liability (asset)	0.0020%	0.0025%	0.0024%	0.0025%	0.0025%	0.0021%	0.0025%	0.0025%	0.0024%	0.0025%
District's proportionate share of the net pension liability (asset)	\$ 1,450,280	\$ 1,903,574	\$ 1,657,234	\$ 1,131,309	\$ 2,390,746	\$ 1,874,993	\$ 2,328,004	\$ 2,296,285	\$ 1,904,752	\$ 1,665,594
State's proportionate share of the net pension liability (asset) associated with the District	763,182	988,456	1,011,017	837,788	1,557,328	2,345,008	2,508,641	1,363,459	1,089,611	886,812
Total	\$ 2,213,462	\$ 2,892,030	\$ 2,668,251	\$ 1,969,097	\$ 3,948,074	\$ 4,220,001	\$ 4,836,645	\$ 3,659,744	\$ 2,994,363	\$ 2,552,406
District's covered payroll	\$ 1,334,780	\$ 1,511,571	\$ 1,522,648	\$ 1,460,489	\$ 1,518,749	\$ 1,400,154	\$ 1,345,198	\$ 1,312,687	\$ 1,170,047	\$ 1,143,243
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	108.65%	125.93%	108.84%	77.46%	157.42%	133.91%	173.06%	174.93%	162.79%	145.69%
Plan fiduciary net position as a percentage of the total pension liability	82.46%	80.62%	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%

* The amounts presented are determined as of the Plan's measurement year which was as of June 30 in each prior calendar year from the District's fiscal year end.

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 262,902	\$ 254,943	\$ 288,710	\$ 257,632	\$ 235,869	\$ 259,706	\$ 227,945	\$ 194,112	\$ 165,136	\$ 125,546
Contributions in relation to the contractually required contribution	(262,902)	(254,943)	(288,710)	(257,632)	(235,869)	(259,706)	(227,945)	(194,112)	(165,136)	(125,546)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
District's covered payroll	\$ 1,376,450	\$ 1,334,780	\$ 1,511,571	\$ 1,522,648	\$ 1,460,489	\$ 1,518,749	\$ 1,400,154	\$ 1,345,198	\$ 1,312,687	\$ 1,170,047
Contributions as a percentage of covered payroll	18.52%	21.63%	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE PUBLIC EMPLOYEE RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Measurement Year *									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the net pension liability (asset)	0.0040%	0.0038%	0.0034%	0.0041%	0.0041%	0.0035%	0.0035%	0.0040%	0.0042%	0.0042%
District's proportionate share of the net pension liability (asset)	\$ 1,427,050	\$ 1,385,333	\$ 1,176,791	\$ 832,288	\$ 1,251,870	\$ 1,005,768	\$ 936,143	\$ 963,261	\$ 833,942	\$ 622,851
District's covered payroll	\$ 808,436	\$ 672,302	\$ 530,995	\$ 587,686	\$ 593,038	\$ 483,003	\$ 468,186	\$ 518,289	\$ 511,328	\$ 469,909
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	176.52%	206.06%	221.62%	141.62%	211.09%	208.23%	199.95%	185.85%	163.09%	132.55%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%

* The amounts presented are determined as of the Plan's measurement year which was as of June 30 in each prior calendar year from the District's fiscal year end.

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
CALIFORNIA STATE PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 271,706	\$ 214,370	\$ 170,563	\$ 139,754	\$ 121,651	\$ 116,953	\$ 87,240	\$ 72,714	\$ 71,960	\$ 60,577
Contributions in relation to the contractually required contribution	(271,706)	(214,370)	(170,563)	(139,754)	(121,651)	(116,953)	(87,240)	(72,714)	(71,960)	(60,577)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
District's covered payroll	\$ 1,004,458	\$ 803,486	\$ 672,302	\$ 610,013	\$ 587,686	\$ 593,038	\$ 483,003	\$ 468,186	\$ 518,289	\$ 511,328
Contributions as a percentage of covered payroll	27.05%	26.68%	25.37%	22.91%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%

JANESVILLE UNION SCHOOL DISTRICT

CAFETERIA FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT C-1

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Federal Revenue</i>	\$ 82,000	\$ 129,691	\$ 47,691
<i>Other State Revenue</i>	111,342	144,784	33,442
<i>Other Local Revenue</i>	5,700	20,363	14,663
Total Revenues	<u>199,042</u>	<u>294,838</u>	<u>95,796</u>
Expenditures:			
Current:			
<i>Classified Salaries</i>	66,600	66,532	68
<i>Employee Benefits</i>	38,134	31,002	7,132
<i>Books And Supplies</i>	140,145	138,031	2,114
<i>Services And Other Operating Expenditures</i>	10,736	1,376	9,360
<i>Direct Support/Indirect Costs</i>	6,998	6,960	38
Total Expenditures	<u>262,613</u>	<u>243,901</u>	<u>18,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(63,571)</u>	<u>50,937</u>	<u>114,508</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	(63,571)	50,937	114,508
Fund Balance, July 1	<u>236,079</u>	<u>236,079</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 172,508</u>	<u>\$ 287,016</u>	<u>\$ 114,508</u>

JANESVILLE UNION SCHOOL DISTRICT

CAPITAL FACILITIES FUND

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT C-2

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Other Local Revenue</i>	\$ 12,258	\$ 14,638	\$ 2,380
Total Revenues	<u>12,258</u>	<u>14,638</u>	<u>2,380</u>
Expenditures:			
Current:			
<i>Services And Other Operating Expenditures</i>	500	284	216
Total Expenditures	<u>500</u>	<u>284</u>	<u>216</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,758</u>	<u>14,354</u>	<u>2,596</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	11,758	14,354	2,596
Fund Balance, July 1	<u>71,181</u>	<u>71,181</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 82,939</u>	<u>\$ 85,535</u>	<u>\$ 2,596</u>

JANESVILLE UNION SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

EXHIBIT C-3

	Budget	Actual	Variance Positive (Negative)
Revenues:			
<i>Other Local Revenue</i>	\$ --	\$ 17,227	\$ 17,227
Total Revenues	--	17,227	17,227
Expenditures:			
Total Expenditures	--	--	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	17,227	17,227
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	--	--	--
Net Change in Fund Balance	--	17,227	17,227
Fund Balance, July 1	182,326	182,326	--
Fund Balance, June 30	\$ 182,326	\$ 199,553	\$ 17,227

JANESVILLE UNION SCHOOL DISTRICT

LOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2025

The Janesville Union School District was established in 1864 and its size is approximately 35 square miles located in Lassen County. There was no change in District boundaries during the year. The District currently operates one elementary school.

Governing Board		
Name	Office	Term and Term Expiration
Lee Bailey	President	December 2026
Melissa McMullen	Clerk	December 2028
JoAnna Harrison	Representative	December 2026
Vacant	Member	
John Mees	Member	December 2026

Administration

Jamie Lewis - Superintendent / Principal

Andrea Kellogg - Chief Business Officer

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025

TABLE D-1

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	124.82	124.82	125.13	125.13
TK/K-3 Totals	124.82	124.82	125.13	125.13
Grades 4-6:				
Regular ADA	103.84	103.84	104.22	104.22
Grades 4-6 Totals	103.84	103.84	104.22	104.22
Grades 7 and 8:				
Regular ADA	65.91	65.91	65.02	65.02
Grades 7 and 8 Totals	65.91	65.91	65.02	65.02
ADA Totals	294.57	294.57	294.37	294.37

N/A - There were no audit findings which resulted in necessary revisions to attendance.

Average daily attendance is a measurement of the number of pupils attending classes of the district or charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts and charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025

TABLE D-2

Grade Level	Ed. Code 46207 Minutes Requirement	2024-25 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Traditional Calendar			Multitrack Calendar Days Offered	Status
					Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered		
Kindergarten	36,000	53,400	--	53,400	180	--	180	N/A	In Compliance
Grade 1	50,400	51,600	--	51,600	180	--	180	N/A	In Compliance
Grade 2	50,400	52,500	--	52,500	180	--	180	N/A	In Compliance
Grade 3	50,400	52,500	--	52,500	180	--	180	N/A	In Compliance
Grade 4	54,000	54,300	--	54,300	180	--	180	N/A	In Compliance
Grade 5	54,000	55,200	--	55,200	180	--	180	N/A	In Compliance
Grade 6	54,000	54,300	--	54,300	180	--	180	N/A	In Compliance
Grade 7	54,000	56,430	--	56,430	180	--	180	N/A	In Compliance
Grade 8	54,000	56,430	--	56,430	180	--	180	N/A	In Compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2025

TABLE D-3

General Fund	Budget 2026 (see note 1)	2025	2024	2023
Revenues and other financial sources	\$ 4,539,157	\$ 5,049,958	\$ 5,242,622	\$ 6,017,553
Expenditures	4,982,636	5,102,487	4,825,167	4,913,862
Other uses and transfers out	--	--	--	--
Total outgo	4,982,636	5,102,487	4,825,167	4,913,862
Change in fund balance (deficit)	(443,479)	(52,529)	417,455	1,103,691
Ending fund balance	\$ 2,466,400	\$ 2,909,879	\$ 2,962,408	\$ 2,544,959
Available reserves (see note 2)	\$ 202,433	\$ 293,583	\$ 1,958,578	\$ 1,502,817
Available reserves as a percentage of total outgo	4.1%	5.8%	40.6%	30.6%
Total long-term debt	\$ 2,964,645	\$ 2,964,645	\$ 3,330,974	\$ 2,854,244
Average daily attendance at P-2	285	295	297	302

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.

The minimum recommended reserve for a district of this size is five percent of budgeted general fund expenditures, transfers out and other uses (total outgo). During fiscal year ended June 30, 2025, the District reclassified a majority of it previously Available Reserves as Committed and Assigned Fund Balances reducing its Available Reserves to just above 5% at June 30, 2025 and a budgeted June 30, 2026 Available Reserve to below the 5% minimum State recommended reserve.

NOTES:

- 1 Budget 2026 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

JANESVILLE UNION SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

TABLE D-4

	General Fund	Deferred Maintenance Fund
June 30, 2025, annual financial and budget report fund balances	\$ 2,864,806	\$ 6,450
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Fair Market adjustment to Cash in County Treasury for 6/30/2025	75,692	
Adjust Cash in County Treasury to actual	(37,232)	
GASB 54 Reclassification for Financial Statement Presentation	6,613	(6,450)
Net adjustments and reclassifications	45,073	(6,450)
June 30, 2025, audited financial statement fund balances	\$ 2,909,879	\$ --
	Special Reserve Other than Capital Outlay Fund	Cafeteria Fund
June 30, 2025, annual financial and budget report total liabilities	\$ 163	281,355
Adjustments and reclassifications:		
Increase (decrease) in total liabilities:		
Fair Market adjustment to Cash in County Treasury for 6/30/2025		5,662
GASB 54 Reclassification for Financial Statement Presentation	(163)	
Net adjustments and reclassifications	--	5,662
June 30, 2025, audited financial statement total liabilities	\$ 163	287,017

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

This audit reclassification is made for financial statement purposes only; pursuant to GASB Statement 54 which, when applied, does not recognize these funds and special revenue funds types. Therefore, the fund balances are consolidated with the General Fund. However, The District is permitted under current State law to account for these funds as special revenue fund types for interim reporting and budgeting purposes.

No charter schools are chartered by Janesville Union School District.

Independent Auditor's Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With Government Auditing Standards

Board of Trustees
Janesville Union School District
Janesville, California 96114

Members of the Board of Trustees:

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Janesville Union School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Janesville Union School District's basic financial statements and have issued our report thereon dated December 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Janesville Union 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 Janesville Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Janesville Union 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Janesville Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-002 and 2025-003.

Janesville Union School District's Response to Findings

Janesville Union School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Janesville Union School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Respectfully submitted,

SingletonAuman PC

SingletonAuman PC

Susanville, CA
December 12, 2025

Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

Board of Trustees
Janesville Union School District
Janesville, California 96114

Members of the Board of Trustees:

Report on Compliance**Opinion**

We have audited the Janesville Union School District (District) compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, as prescribed in Title 5, issued by the Education Audit Appeals Panel, applicable to the District's state program requirements identified below for the year ended June 30, 2025.

In our opinion, Janesville Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for for the year ended June 30, 2025.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

Exercise professional judgment and maintain professional skepticism throughout the audit;

Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;

Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and

Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

2024-25 K-12 Audit Guide Procedures	Procedures Performed?
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. (Reserved).....	N/A
D. Independent Study	No, See Below
E. Continuation Education	N/A
F. Instructional Time	Yes
G. Instructional Materials.....	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	N/A
K. GANN Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A
N. Middle or Early College High Schools	N/A
O. K-3 Grade Span Adjustment	Yes
P. (Reserved).....	N/A
Q. Apprenticeship: Related and Supplemental Instruction	N/A
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A
TT. Home to School Transportation Reimbursement	Yes
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	N/A
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	No, See Below
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A
CZ. Career Technical Education Incentive Grant	N/A
DZ. Expanded Learning Opportunities Program	Yes
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes
CHARTER SCHOOLS:	
AA. Attendance	N/A
BB. Mode of Instruction	N/A
CC. Nonclassroom-Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction	N/A
EE. Annual Instructional Minutes - Classroom Based	N/A
FF. Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for Independent Study and Independent Study Course Based. The procedures were not required to be performed since the ADA was below the testing threshold.

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

Report on Internal Control over Compliance

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations Section 19810 and which are described in the accompanying Schedule of Finding and Questioned Costs as items 2025-002 and 2025-003.

Janesville Union School District's Response to Findings

Janesville Union School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Fall River Joint Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the the 2024-25 Guide for Annual Audit of K-12 Local Education Agencies and State Compliance Reporting, as prescribed in Title 5, California Code of Regulations Section 19810. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

SingletonAuman PC

SingletonAuman PC
Susanville, CA
December 12, 2025

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? X Yes None Reported

Noncompliance material to financial statements noted? Yes X No

2. State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting? X Yes No

Type of auditor's report issued on compliance for state programs: Unmodified

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

B. Financial Statement Findings

Yellow Book/Financial Statement Findings

Internal Control - Significant Deficiency

Finding 2025-001 Lack of Segregation of Duties (CDDC#30000)

Criteria upon which audit finding is based (Legal Citation)

AU-C Section 265, Communicating Internal Control Related Matters Identified in an Audit

Finding (Condition)

An inadequate segregation of duties exists in the areas of cash handling, financial reporting, purchasing and payroll with District personnel. Specifically in the area of testing payroll, we noted that lack of controls lead to inaccurate calculation of vacation hours.

This finding is repeated from the prior year.

Amount of Questioned Costs, How Computed and Prevalence

None

Effect

The District has exposure to risk of financial statement misstatement and the potential risk of fraud.

Cause

Due to the fact that only one fiscal individual at the district, the CBO, is assigned to duties that involve access to the general ledger and other accounting records and who also has, custody of and responsibility for handling cash and other assets, an inadequate segregation of duties exists.

Recommendation

We recommend that the District leadership, employees and Board maintain diligence for the potential risks of not having an adequate segregation of duties. This District should also ensure that it segregates the following duties as much as possible for District and Student Body activity:

Payroll and benefit changes and calculations should be reviewed and approved by another responsible individual to insure accuracy.

Receiving cash, deposit preparation and posting to the general ledger.

In purchasing functions the individuals responsible for authorization to pay invoices, posting to the general ledger, receiving goods, and the preparation of voucher packages/mailling of checks, should be separate individuals.

Bank reconciliations, cash receipts and cash disbursements. Bank reconciliations should be prepared or reviewed by someone who does not have access to the general ledger.

Administrative staff not involved in cash or accounting related functions could perform non-technical duties such as, taking deposits to the bank, maintaining check stock, etc.

District's Response

The District concurs with this finding.

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

Finding 2025-002 Home to School Transportation (CDDC#40000)

Criteria upon which audit finding is based (Legal Citation)

California Education Code Section 39800.1

Finding (Condition)

The District did not have an updated Home to School Transportation plan put into place by the deadline of April 1st, 2025 as outlined in California Education Code Section 39800.1.

Amount of Questioned Costs, How Computed and Prevalence

Home to School Transportation funding in the amount of \$22,673 will be disallowed.

Effect

The District is out of compliance with Ed Code Section 39800.1

Cause

Lack of oversight as it pertains to new funding requirements.

Recommendation

We recommend the District implement procedures to ensure a Home to School Transportation plan is in place by April 1st of every year.

District's Response

The District concurs with this finding.

JANESVILLE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

D. State Award Findings and Questioned Costs

Finding 2025-003 Expanded Learning Opportunities Program (CDDC#40000)

Criteria upon which audit finding is based (Legal Citation)

California Education Code sections 8483.4(b) and 8483.4(d);

8483.4(b): If an LEA contracts with a third party to operate the Expanded Learning Opportunities Program (ELOP), the contract must require the third party to notify the LEA by the next working day, and submit a written report within seven days, of any health or safety-related issue, including, but not limited to, criminal background clearances for employees, building safety, and any event specified in statute.

8483.4(d): The LEA must require the third party to request from parents or guardians, before pupil enrollment, pupil health information such as allergies or asthma.

Finding (Condition)

The LEA contracted with a third-party provider to operate the ELOP, but the contract did not have the required verbiage indicating the third party shall notify the district of health or safety related issues and did not have the third party request pupil health information from the parents or guardians.

Amount of Questioned Costs, How Computed and Prevalence

None

Effect

The District is out of compliance with the Expanded Learning Opportunities Program requirements.

Cause

The District did not incorporate the required contractual provisions when contracting with a third-party ELOP program operator.

Recommendation

We recommend the District revise all existing and future contracts with third party operators of ELOP programs to have the required wording.

District's Response

The District concurs with this finding.

JANESVILLE UNION SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
Finding 2024-001 Lack of Segregation of Duties	Not Implemented	Finding Repeated - See Finding 2025-001
Finding 2024-002 Financial Reporting	Implemented	

JANESVILLE UNION SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2025

Person Monitoring Corrective Action Plan
Jamie Lewis, Superintendent

Finding 2025-001 Lack of Segregation of Duties (CDDC#30000)

Finding (Condition)

An inadequate segregation of duties exists in the areas of cash handling, purchasing and payroll with District personnel. Specifically in the area of testing payroll.

Corrective Action Planned

The District will be evaluating its positions and procedures to determine how it might further segregate duties.

Expected Completion Date

Ongoing.

Finding 2025-002 Home to School Transportation (CDDC#40000)

Finding (Condition)

The District did not have an updated Home to School Transportation plan put into place by the deadline of April 1st, 2025, as outlined in California Education Code Section 39800.1.

Corrective Action Planned

The District will implement a Home to School Transportation plan by April 1st of every year.

Expected Completion Date

June 30, 2026

Finding 2025-003 Expanded Learning Opportunities Program (CDDC#40000)

Finding (Condition)

The LEA contracted with a third-party provider to operate the ELOP, but the contract did not have the required verbiage indicating the third party shall notify the district of health or safety related issues and did not have the third party request pupil health information from the parents or guardians.

Corrective Action Planned

The District will revise all existing and future contracts with third party operators of ELOP programs to have the required wording.

Expected Completion Date

June 30, 2026

Janesville Elementary

2024–25 School Accountability Report Card

Reported Using Data from the 2024–25 School Year

California Department of Education

Address:	464-555 Main St. Janesville, CA , 96114-0280	Principal:	Mrs. Jamie Lewis, Superintendent/Principal
Phone:	(530) 253-3660	Grade Span:	K-8

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

DataQuest

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

California School Dashboard

The California School Dashboard (Dashboard) <https://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.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at <https://admission.universityofcalifornia.edu/>.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at <https://www2.calstate.edu/>.

About This School

Mrs. Jamie Lewis, Superintendent/Principal

📍 Principal, Janesville Elementary

Contact

Janesville Elementary
464-555 Main St.
Janesville, CA 96114-0280

📞 Phone: (530) 253-3660
✉ Email: jlewis@janesvilleschool.org

Contact Information (School Year 2025–26)

District Contact Information (School Year 2025–26)		School Contact Information (School Year 2025–26)	
District Name	Janesville Union Elementary	School Name	Janesville Elementary
Phone Number	(530) 253-3660	Street	464-555 Main St.
Superintendent	Lewis, Jamie	City, State, Zip	Janesville, CA , 96114-0280
Email Address	jlewis@janesvilleschool.org	Phone Number	(530) 253-3660
Website	www.janesvilleschool.org	Principal	Mrs. Jamie Lewis, Superintendent/Principal
		Email Address	jlewis@janesvilleschool.org
		Website	http://www.janesvilleschool.org/
		Grade Span	K-8
		County-District-School (CDS) Code	18641056010730

School Description and Mission Statement (School Year 2025–26)

- Janesville Elementary School is a small rural school nestled amidst the eastern slope of the Sierra Nevada Mountains, serving 313 students in transitional Kindergarten through 8th grade. Our mission, to prepare our students to be productive citizens and confident authors of their future, supports a program of academically challenging curriculum and instruction, integrating a culture of integrity and empathy for others. We place a high value of the relationships we build among staff, students and community and have invested in establishing a small student to teacher ratio of 20:1 school-wide The Janesville School staff takes particular pride in the safe and productive learning environment we create for our students and staff.
- Janesville celebrates the diversity of its student population, which is 75.7% white, 17.3% Hispanic, 1% Native American, and 4.8% from other races. 50.5% of our students are socio-economically disadvantaged, which is our largest unduplicated student subgroup. We have 1 Foster youth student and 1 English language learner. Janesville School has 1 homeless student.
- The Janesville faculty consists of sixteen teachers and one full time counselor. The school district is geographically large, serving the communities of both Janesville and Milford along the Interstate 395 corridor.
- Janesville enjoys a strong partnership between school and community and recognizes the vital importance of maintaining a school culture that acknowledges and nurtures the whole child. With this in mind, we engage students in learning experiences beyond the classroom walls through field trips, school dances, and a generous offering of enrichment and leadership opportunities. Beyond the traditional school day, students enjoy a variety of enrichment, academic, and athletic activities to choose from, including seasonal Gardening Club (fall and spring), Band, Chess Club (winter and spring) Coding Club, Geography Bowl Team, Flag Football, Girls Basketball, Boys Basketball, Cheerleading Squad, a Wrestling program in the spring, Track and Field, and Girls Volleyball.
- Janesville School has an active student council that meets each month to discuss student-identified school issues and plan events. Parents/Guardian/Family involvement is active at this school through an extensive classroom volunteer program (VIP), our school site council (SSC) and the many events that our school and district host. The school hosts four family involvement

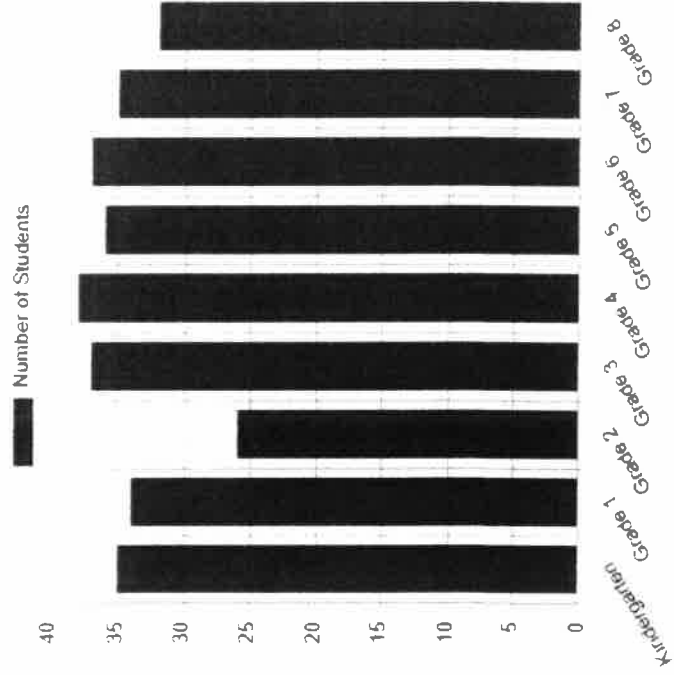
nights each year that range in activities but include such events as board game night, yard games and a BBQ and others. These are well attended and looked forward to by students and families in the community.

We have excellent technology and infrastructure on our campus, in each classroom, and in our fully modern computer lab, allowing teachers to guide students in the safe and responsible use of technology. These skills and infrastructure allow us to utilize a broad range of digital resources in addition print curriculum, creating a versatile range of resources for both students and staff. In addition we have four state of the art smart boards on campus which are used in numerous classrooms in order to enrich and extend students learning opportunities. A highly qualified technology staff member supports teachers and students in making the most of these investments.

Janesville's school library is bright, modern, and inviting, supported by a knowledgeable and dedicated library technician. Classes access the library at least weekly, and students have individual library access throughout each school day. Through the school's reading incentive program there is also a Book Vending machine in the main hallway and students have access to it through a variety of activities.

Student Enrollment by Grade Level (School Year 2024-25)

Grade Level	Number of Students
Kindergarten	35
Grade 1	34
Grade 2	26
Grade 3	37
Grade 4	38
Grade 5	36
Grade 6	37
Grade 7	35
Grade 8	32
Total Enrollment	310



Student Enrollment by Student Group (School Year 2024–25)

Student Group		Percent of Total Enrollment
Female		51.80%
Male		48.20%
Non-Binary		0.00%
American Indian or Alaska Native		1.00%
Asian		0.00%
Black or African American		0.00%
Filipino		0.30%
Hispanic or Latino		17.30%
Native Hawaiian or Pacific Islander		1.00%
Two or More Races		4.80%
White		75.70%

Student Group (Other)	Percent of Total Enrollment
English Learners	1.00%
Foster Youth	1.00%
Homeless	0.60%
Migrant	0.00%
Socioeconomically Disadvantaged	50.50%
Students with Disabilities	13.70%

A. Conditions of Learning

State Priority: Basic

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

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

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment		School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)		18.70	94.00%	18.70	94.00%	234405.20	84.00%
Intern Credential Holders Properly Assigned		0.00	0.00%	0.00	0.00%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)		1.10	5.95%	1.10	5.95%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)		0.00	0.00%	0.00	0.00%	11953.10	4.28%
Unknown/Incomplete/NA		0.00	0.00%	0.00	0.00%	15831.90	5.67%
Total Teaching Positions		19.90	100.00%	19.90	100.00%	279044.80	100.00%

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 based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teacher Preparation and Placement (School Year 2022–23)

Authorization/Assignment		School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)		15.90	83.83%	15.90	83.83%	231142.40	83.24%
Intern Credential Holders Properly Assigned		0.00	0.00%	0.00	0.00%	5566.40	2.00%
Teachers Without Credentials and Misassignments ("Ineffective" under ESSA)		2.20	11.59%	2.20	11.59%	14938.30	5.38%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)		0.00	0.00%	0.00	0.00%	11746.90	4.23%
Unknown/Incomplete/NA		0.80	4.58%	0.80	4.58%	14303.80	5.15%
Total Teaching Positions		18.90	100.00%	18.90	100.00%	277698.00	100.00%

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 based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teacher Preparation and Placement (School Year 2023–24)

Authorization/Assignment		School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)		15.20	92.68%	15.20	92.68%	230039.40	100.00%
Intern Credential Holders Properly Assigned		0.00	0.00%	0.00	0.00%	6213.80	2.23%
Teachers Without Credentials and Misassignments ("Ineffective" under ESSA)		0.00	0.00%	0.00	0.00%	16855.00	6.04%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)		0.20	1.22%	0.20	1.22%	12112.80	4.34%
Unknown/Incomplete/NA		1.00	6.10%	1.00	6.10%	13705.80	4.91%
Total Teaching Positions		16.40	100.00%	16.40	100.00%	278927.10	100.00%

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 based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

**Teachers Without Credentials and Misassignments
(considered "ineffective" under ESSA)**

Authorization/Assignment		2021-22 Number	2022-23 Number	2023-24 Number
Permits and Waivers		1.00	1	0.00
Misassignments		0.20	1.1	0.00
Vacant Positions		0.00	0	0.00
Total Teachers Without Credentials and Misassignments		1.10	2.2	0.00

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

Indicator	2021-22 Number	2022-23 Number	2023-24 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	0.00
Local Assignment Options	0.00	0	0.20
Total Out-of-Field Teachers	0.00	0	0.20

Class Assignments

Indicator	2021-22 Percent	2022-23 Percent	2023-24 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	14.2%	0%	0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0%	0%	0.00%

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

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2025–26)

Year and month in which the data were collected: September 2025

List of Textbooks and Other Instructional Materials/Indicate if from Most Recent Adoption/Year **Percent Students Lacking Own Assigned Copy**

Subject		of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	McGraw-Hill Wonders (K-5) 2016		0
	McGraw-Hill Study Sync (6-8) 2016	From most recent adoption	
Mathematics	Houghton Mifflin Harcourt Math Expressions (K-5) 2015		0
	Big Ideas Math: A Common Core Curriculum (6-8) 2014	From most recent adoption	
Science	CA Elevate Science (K-8) 2024		0
		From most recent adoption	
History-Social Science	Pearson: My World Social Studies (K-5) 2019		0
	National Geographic: CENGAGE (6-8) 2019	From most recent adoption	
Foreign Language	N/A		0
Health	N/A		0
Visual and Performing Arts	N/A		0
Science Lab Eqpmnt (Grades 9-12)	N/A		0

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

School Facility Conditions and Planned Improvements

Janesville Elementary School's 2025 FIT Report indicated the school's facilities are in exemplary condition, with a number of non-critical deficiencies as noted below. Most deficiencies are isolated, and/or a result of regular minor wear and tear. Each has been or will be addressed as part of the school's maintenance planning.

Moreover, the school's maintenance staff adheres to all regulations regarding disinfecting and sanitizing the school, air filtration maintenance, and maintain the necessary supply of cleaning products for the purpose of maintaining a safe work/learning environment for all who come on campus. The current FIT rating is 98.75%.

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: October 2025

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	Cafeteria/Gym - Sidewalk surface deteriorated. District will include deterioration of sidewalks and playground in 5 year deferred maintenance plan.

Overall Facility Rate

Year and month of the most recent FIT report: October 2025

Overall Rating

Exemplary

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 assessments for English language arts/literacy [ELA], mathematics, and science for students in the general education population and the California Alternate Assessment [CAA]. Only eligible students may participate in the administration of the CAA. CAA items are aligned with alternate achievement standards, which are linked with the Common Core Standards [CCSS] or California Next Generation Science Standards [CA NGSS] 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 CAA for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students taking and completing state-administered assessments Grades Three through Eight and Grade Eleven
 Percentage of Students Meeting or Exceeding the State Standard

Subject	School		District		State	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
English Language Arts / Literacy (grades 3-8 and 11)	35%	45%	34%	45%	47%	48%
Mathematics (grades 3-8 and 11)	28%	37%	28%	37%	35%	37%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

CAASPP Test Results in ELA by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent	
				Not Tested	Met or Exceeded
All Students	216	207	95.83%	4.17%	45.15%
Female	122	119	97.54%	2.46%	46.61%
Male	94	88	93.62%	6.38%	43.18%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	0	0	0%	0%	0%
Filipino	--	--	--	--	--
Hispanic or Latino	33	33	100.00%	0.00%	40.63%
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	168	160	95.24%	4.76%	46.25%
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	105	98	93.33%	6.67%	38.14%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	24	22	91.67%	8.33%	18.18%

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

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

**CAASPP Test Results in Mathematics by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven
(School Year 2024–25)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent	
				Not Tested	Met or Exceeded
All Students	216	207	95.83%	4.17%	36.71%
Female	122	119	97.54%	2.46%	35.29%
Male	94	88	93.62%	6.38%	38.64%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	0	0	0%	0%	0%
Filipino	--	--	--	--	--
Hispanic or Latino	33	33	100.00%	0.00%	33.33%
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	168	160	95.24%	4.76%	38.13%
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	105	98	93.33%	6.67%	24.49%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	24	22	91.67%	8.33%	13.64%

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

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2023–24	School 2024–25	District 2023–24	District 2024–25	State 2023–24	State 2024–25
	15.63%	27.69%	15.63%	27.69%	30.73%	32.52%

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent	
				Not Tested	Met or Exceeded
All Students	67	65	97.01%	2.99%	27.69%
Female	41	40	97.56%	2.44%	32.50%
Male	26	25	96.15%	3.85%	20.00%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	54	52	96.30%	3.70%	28.85%
English Learners	0	0	0%	0%	0%
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	31	29	93.55%	6.45%	24.14%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

California Physical Fitness Test Results (School Year 2024–25)
Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	100%	100%	100%	100%	100%
7	100%	100%	100%	100%	100%

Note: The administration of the PFT requires only participation results for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

Opportunities for Parental Involvement (School Year 2025–26)

Janesville Elementary School is the center of many community activities in the small town of Janesville.

The school and district actively seek meaningful parent/guardian participation and involvement in all aspects of our program.

COUNCILS and ORGANIZATIONS: Parents/guardians representing our school's diverse population serve on the School Site Council (SSC), Local Control Accountability Plan (LCAP) committee, other committees and organizations that form throughout the school year. The SSC and LCAP Committees each have agendaized monthly meetings.

VOLUNTEERS IN-SERVICE / VIP PROGRAM: Parents/Guardians are strongly encouraged to participate in our Volunteers InService.

This program trains volunteer community members (VIPs) on what to expect and how to provide high quality

volunteers support at our school, then links them to volunteer positions in our school where they feel comfortable and valued.

VIPs provide countless hours of high quality support to our students, faculty, and staff, as well as our school as a whole.

Additionally, parents/guardians assist as class advisors, organizers and chaperones at dances and field trips, and assistance with our many evening and/or weekend events.

The school, in coordination with SSC hosts several parent involvement nights throughout the year. These nights encourage parents, students and families to come together and interact in meaningful ways.

STRATEGIC PLANNING: Janesville's staff and educational partners are invited throughout the school year to contribute ideas, concerns, and brainstorming to school and district strategic planning, budgeting and design processes, providing valuable feedback and creative ideas that allow the school and district to maintain the quality and equity of its educational program.

For more information on how to become involved at Janesville, call the principal at (530) 253-3660, or contact the school office at (530) 253-3551.

State Priority: Pupil Engagement

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

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

Chronic Absenteeism by Student Group (School Year 2024–25)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	337	331	46	13.9%
Female	176	173	21	12.1%
Male	161	158	25	15.8%
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	56	55	11	20.0%
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	16	15	3	20.0%
White	256	253	31	12.3%
English Learners	--	--	--	--
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	202	196	37	18.9%
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	54	53	13	24.5%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

Rate	School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
Suspensions	4.86%	8.19%	6.53%	4.86%	8.14%	6.53%	3.60%	3.28%	2.94%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.07%	0.06%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Suspensions and Expulsions by Student Group (School Year 2024–25)

Student Group		Suspensions Rate	Expulsions Rate
All Students	100	6.53%	0.00%
Female	50	1.70%	0.00%
Male	50	11.80%	0.00%
Non-Binary	0	0.00%	0.00%
American Indian or Alaska Native	0	0.00%	0.00%
Asian	0	0.00%	0.00%
Black or African American	0	0.00%	0.00%
Filipino	0	0.00%	0.00%
Hispanic or Latino	0	7.14%	0.00%
Native Hawaiian or Pacific Islander	0	0.00%	0.00%
Two or More Races	0	12.50%	0.00%
White	0	5.86%	0.00%
English Learners	0	0.00%	0.00%
Foster Youth	0	0.00%	0.00%
Homeless	0	0.00%	0.00%
Socioeconomically Disadvantaged	0	7.43%	0.00%
Students Receiving Migrant Education Services	0	0.00%	0.00%
Students with Disabilities	0	3.70%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

School Safety Plan (School Year 2025–26)

The Janesville School Safety Plan is reviewed and updated at least annually and was last reviewed and updated by the Janesville School Faculty and Janesville School Site Council and Janesville Union School district board of Trustees in January 2026/February 2026 respectively. The School Safety Plan includes initial contact information and emergency contact phone numbers for easy access during an emergency, employee emergency response assignments, an evacuation map and procedures for various emergency scenarios. Hazardous materials and areas on campus are identified. Command centers, helicopter landing zones and alternative landing zones, evacuation routes/locations and alternate evacuation routes/locations, and directions to the nearest trauma center are clearly identified.

Procedures have been developed and are detailed to cover scenarios for structure fires, wild land fires, snowstorms, threat of explosions or actual explosions, downed aircraft, severe wind or lightning storms, hazardous material spills, civil disorder, earthquakes, bomb threats, intruder alerts, and mass casualty incidents.

Emergency drills, including fire, evacuation, earthquake and lockdown, are conducted on a rotating monthly schedule during the school year. Our staff receive regular training and updates in emergency response, first aid, and non-violent crisis intervention.

All visitors to our campus must sign in at the administrative office and are identified by visitor passes. The Janesville School Safety Plan can be reviewed at the District Office or on the district website.

D. Other SARC information

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

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	12.00	3	0	0
1	16.00	2	0	0
2	18.00	2	0	0
3	17.00	2	0	0
4	19.00	2	0	0
5	19.00	2	0	0
6	19.00	2	0	0
Other**	0.00	0	0	0

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

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

Average Class Size and Class Size Distribution (Elementary) (School Year 2023–24)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	17.00	1	1	0
1	13.00	2	0	0
2	16.00	2	0	0
3	20.00	2	0	0
4	15.00	2	0	0
5	19.00	1	1	0
6	16.00	2	0	0
Other**	0.00	0	0	0

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

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

Average Class Size and Class Size Distribution (Elementary) (School Year 2024–25)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	14.00	2		
1	17.00	1	1	
2	13.00	2		
3	19.00	2		
4	19.00	1	1	
5	17.00	1	1	
6	19.00	2		
Other**				

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

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

Average Class Size and Class Size Distribution (Secondary) (School Year 2022-23)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	11.00	18	0	0
Mathematics	11.00	6	0	0
Science	17.00	4	0	0
Social Science	17.00	4	0	0

* Number of classes indicates how many classrooms 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.

Average Class Size and Class Size Distribution (Secondary) (School Year 2023-24)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	12.00	18		
Mathematics	12.00	6		
Science	18.00	4		
Social Science	18.00	4		

* Number of classes indicates how many classrooms 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.

Average Class Size and Class Size Distribution (Secondary) (School Year 2024–25)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	12.00	18		
Mathematics	12.00	6		
Science	18.00	4		
Social Science	18.00	4		

* Number of classes indicates how many classrooms 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.

Ratio of Pupils to Academic Counselor (School Year 2024–25)

Title	Ratio
Pupils to Academic Counselor*	1

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

Student Support Services Staff (School Year 2024–25)

Title		Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)		1.00
Library Media Teacher (Librarian)		
Library Media Services Staff (Paraprofessional)		1.00
Psychologist		
Social Worker		
Nurse		
Speech/Language/Hearing Specialist		
Resource Specialist (non-teaching)		
Other**		0.00

* 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.
** "Other" category is for all other student support services staff positions not listed.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2023–24)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	--	--	--	--
District	N/A	N/A	--	\$75569.00
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$11146.18	\$85291.00
Percent Difference – School Site and State	N/A	N/A	--	--

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

Types of Services Funded (Fiscal Year 2024–25)

In the 2024/25 academic year, Janesville Elementary School operated several supplemental programs aimed to provide high quality, equitable support to continually improve student learning, as follows:

GRADE SPAN ADJUSTMENT: K-3rd grade classes participated in the Grade Span Adjustment(GSA) program. Each TK-3rd classroom benefitted from paraprofessional support for a portion of the regular school day.

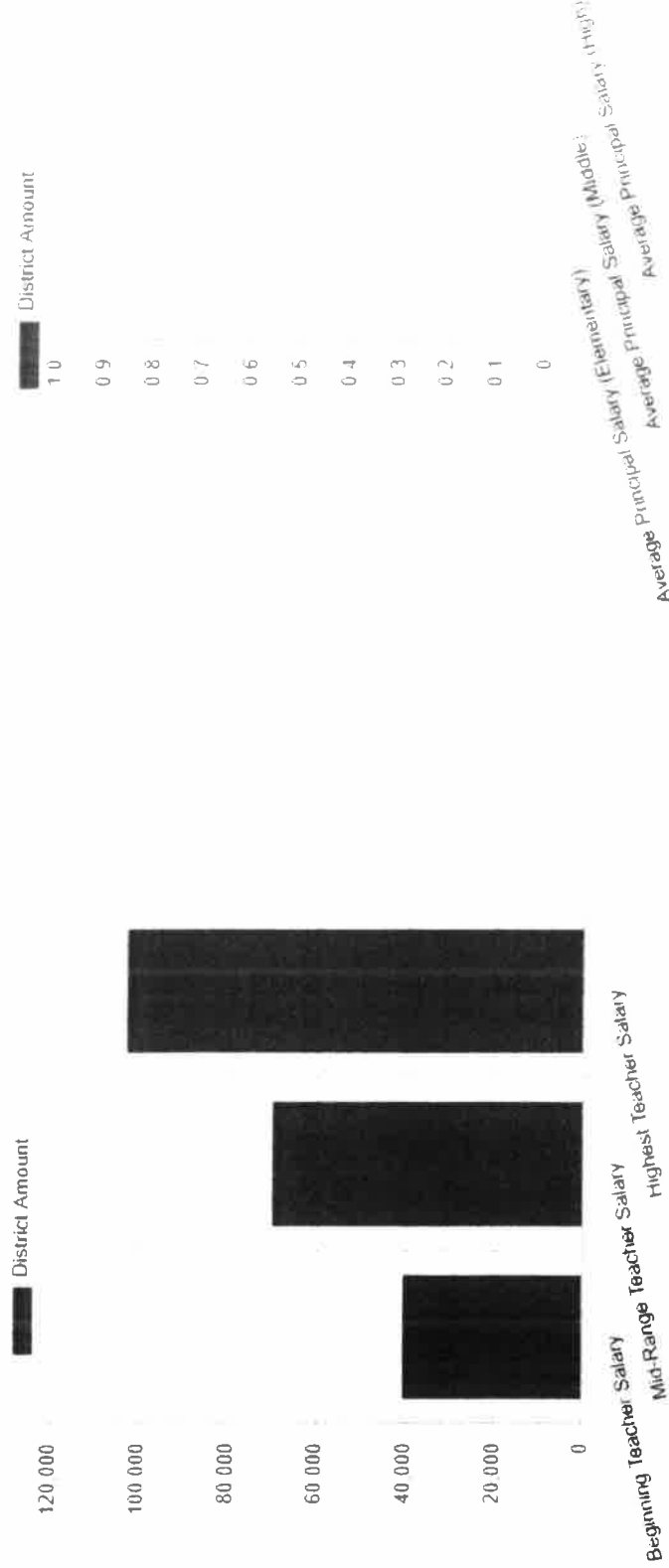
TITLE 1: Janesville is entitled to and receives school-wide Title I funding. Students are identified for Title I assistance through a variety of measures that include performance on the California Assessment of Student Performance and Progress (CAASPP), NWEA Measure of Academic Progress (MAP) assessments, subject-level unit tests and teacher and/or parent/guardian recommendation. Identified students are provided Tier 1 academic support in reading/language arts, and math in the classroom. Students identified as needing Tier 2 academic support engage in small group reading/language arts and math intervention and homework support in the classroom, in an intervention classroom and/or in the after-school tutoring program.

SPECIAL EDUCATION: One Special Education RSP Teacher was onsite, working with several paraprofessional-2 staff, and served the needs of our students with disabilities. The Resource Classroom is designed to serve students who require support in the Resource Specialist Program (RSP) for a portion of their school day as indicated on participating students' Individualized Education Plans. Janesville Union School District is a member of the Lassen County Special Education Local Plan Area (SELPA) and receives special education supports in the area of psychology, speech and language pathology, behavioral supports, adaptive physical education and occupational therapy, to meet the needs of our students with IEPs. Additionally, our district employed the services of 1 FTE school counselor for student social-emotional and behavioral support.

Teacher and Administrative Salaries (Fiscal Year 2023–24)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$40567.00	\$55247.70
Mid-Range Teacher Salary	\$70193.00	\$80745.76
Highest Teacher Salary	\$103082.00	\$109655.38
Average Principal Salary (Elementary)	\$0.00	\$133828.44
Average Principal Salary (Middle)	\$0.00	\$142253.44
Average Principal Salary (High)	\$0.00	--
Superintendent Salary	\$111240.00	\$155953.89
Percent of Budget for Teacher Salaries	30.11%	25.26%
Percent of Budget for Administrative Salaries	4.23%	6.12%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>



Professional Development

2024/25 professional learning for Janesville staff expanded upon the learning opportunities of prior years on school culture, safety, research-based instructional strategies, California state standards and curriculum, technology integration, summative and formative assessments, and academic / behavioral interventions. These professional learning opportunities have been through in-person workshops, focused staff development days, faculty PLC meetings, county-wide staff development days, and online webinars supporting distance learning, technology integration, and beginning teacher support. Janesville Special Education teachers and staff engage in ongoing professional learning on least restrictive environments, Special Education Laws, use of the SEIS platform, qualification assessment and criteria process, and service logs.

While the table below reflects data in terms of number of school days, 2024/25 teacher and staff professional development strategic plan included whole-day, half-day, and monthly after-school professional learning throughout the school year. Teachers and paraprofessionals staff also participated in professional development which was hosted either virtually or in person from organizations outside the district. Quantifying the sum of dedicated professional learning time in units of days is somewhat problematic within our program. As a result, the figures provided in the tables below reflect a conservative best estimate.

Measure

Number of school days dedicated to Staff Development and Continuous Improvement

2023-24	2024-25	2025-26
12	12	15

**Board Policy Manual
Janesville Union ESD**

Bylaw 9250: Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 01/20/2015 | Last Revised Date: 01/21/2025 | Last Reviewed Date: 01/21/2025

Compensation

Each member of the Governing Board may receive the maximum monthly compensation as provided for in Education Code 35120.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

A member may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Student Board members shall receive no compensation for meetings attended. (Education Code 35012)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

Reimbursement of Expenses

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent/Principal or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

Health and Welfare Benefits for Current Board Members

Board members may participate in the health and welfare benefits program provided for district employees.

Health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety

employees with the most generous schedule of benefits. (Government Code 53208.5)

Board members who elect to participate shall pay the full cost of premiums.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

Health and Welfare Benefits for Former Board Members

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Any other former Board member who served at least one term may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time he/she leaves office. (Government Code 53201)

Any former Board member leaving the Board after at least one term of office may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)

Health and welfare benefits provided to a former Board member shall be extended, at his/her expense and at the same level, to his/her spouse/registered domestic partner and eligible dependent children as specified in law and the health plan.

Legislature Significantly Increases Statutory Ceiling on Compensation for School Board Members

December 31, 2025
Number 62

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Effective January 1, 2026, the maximum monthly compensation for school board and county board of education members allowed by statute will be five times the current maximum amount. According to its author, Assembly Bill (AB) 1390 is designed to adjust compensation levels to account for inflation and the increased responsibilities of board members.

Background

The maximum amount for board member compensation is limited by statute. Boards may set their compensation level at any amount that does not exceed the statutory limit. The limits are tied to the applicable range of average daily attendance (ADA) for each school district or county office of education.

The limits for compensation have not been adjusted since 1984 for school districts and 1987 for county boards of education. In 2001, AB 214 authorized boards to increase their compensation by up to 5% annually but did not otherwise change the statutory limits.

Increase to Compensation Ceilings Under AB 1390

Effective January 1, 2026, AB 1390 will adjust maximum compensation for school district board members as follows:

School District's ADA	2025 Monthly Ceiling	AB 1390 Monthly Ceiling (Effective January 1, 2026)
1-1000	\$60 (less than 150 ADA) \$120 (151-1000 ADA)	\$600
1,001-10,000	\$240	\$1,200
10,001-25,000	\$400	\$2,000
25,001-60,000	\$750	\$3,000
60,001-250,000	\$1,500	\$4,500

As shown in the above table, AB 1390 removes the separate category for school districts under 150 ADA, combining them into the category of 1,000 or less. As a result, boards of school districts with an ADA of 150 or less are permitted to increase their monthly compensation from the current maximum of up to \$60 to the new maximum of up to \$600.

School districts with an ADA over 250,000 are not impacted by AB 1390, as their boards' compensation is set by the local city charter law or applicable rules and regulations and as determined by a local compensation review committee.

AB 1390 will adjust maximum compensation for county boards of education as follows:

Countywide ADA	Current Monthly Ceiling	AB 1390 Monthly Ceiling (Effective January 1, 2026)
<29,999 (Classes 5, 6, 7, 8)	\$160	\$800
30,000-59,999 (Class 4)	\$200	\$1,000
60,000-139,999 (Class 3)	\$300	\$1,500
140,000-749,999 (Class 2)	\$400	\$2,000
750,000 and over (Class 1)	\$600	\$3,000

As shown in the above table, ADA for the purposes of county board of education compensation is measured by ADA within the entire county, as opposed to student attendance in county office of education-run educational programs.

AB 1390 does not change existing law that generally requires board members to attend all meetings in order to receive compensation, unless the board excuses an absence. It also does not change the existing ability for boards to increase their compensation by up to 5% per year, should they choose to do so.

Takeaways

As explained above, the statutory increases to compensation set a new ceiling for board member compensation. The actual amount is determined at a local level, typically through amendment of a board bylaw setting the amount. For boards who have set their compensation at a set dollar amount (e.g., \$240), increase in the amount of compensation would require the board to follow its local procedures to amend its bylaw. This means the increase would not automatically go into effect on January 1, 2026. However, if the bylaw does not set a dollar amount and instead uses language that

Client News Brief



tethers compensation to the maximum amount provided under the Education Code, these changes could automatically go into effect. Local educational agencies wishing to understand how changes in the legislation will impact actual compensation of their board members are encouraged to reach out to legal counsel.

If you have any questions about AB 1390 or board member compensation generally, please contact the authors of this Client News Brief or an attorney at one of our eight offices located statewide. You can also subscribe to our podcast, follow us on Facebook and LinkedIn, or download our mobile app.

As the information contained herein is necessarily general, its application to a particular set of facts and circumstances may vary. For this reason, this News Brief does not constitute legal advice. We recommend that you consult with your counsel prior to acting on the information contained herein.

