REGULAR MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

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

Tuesday, October 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 Kimberly Fleming, 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, Kimberly Fleming, 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. Student Council Report
B. JTA Report
C. CSEA Report
D. School Site Council (SSC) Report

E. Superintendent Report
   i. Enrollment
F. Board Report

XI. CORRESPONDENCE (Informational)

A. Letter from the Lassen County Office of Education (LCOE) Regarding a Review of the 2026-27 Adopted Budget and the Local Control Accountability Plan for the Janesville Union School District (JUSD).
B. Letter from the LCOE Regarding a Review of the 2025-26 Unaudited Actuals Financial Statement for the JUSD.

XII. 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, September 15, 2026
   2. September 2026 Warrants
   3. Cash Flow/Payroll
   4. 2026-27 Master Agreement-Lassen County Superintendent of Schools
   5. Resolution #27-06 Amend Bylaws of Northern California School Insurance Group
   6. Prop 28 Arts and Music Annual Certification
   7. Fundraiser Request – Class of 2027

B. Classified Personnel Items:
   1. Employment
      a) Crystal Miller – Licensed Vocational Nurse: 5.95 hours per day Effective 10/19/26

XIII. DISCUSSION/ACTION ITEMS:

A. Approve Memorandum of Understanding (MOU) Between the JUSD and Sorrell Oral Health Solutions for the 2026-27 School Year (Action)
B. Approve MOU Between the JUSD and the LCOE Regarding Student Data Sharing for School Attendance Review Board and Care Team Interventions (Action)
C. Approve Increase to Staff Meal Reimbursement Rate (Action)
D. Approve Increase to Referee Pay Rate (Action)
E. Discuss Developer Fee Report (Informational)

XIV. FUTURE AGENDA ITEMS (Informational)

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

XVI. RECONVENE IN REGULAR SESSION (Procedural)

XVII. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

XVIII. ADJOURNMENT (Procedural) Time: _____ pm

Date: 15 October 2026

Kimberly Fleming, Superintendent/Principal and
Secretary to the Board of Trustees

Posted: October 15, 2026 @ 4:00 p.m.

Janesville Union Elementary School

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

Count Enrollment and ADA On A Given Day

Calculated for: 10/14/2026

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
0K-A	Brown	Kindergarten	0	0	0	0	14	14	7	0	7
0K-B	Malone	Kindergarten	0	0	0	0	14	14	7	0	7
0TK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	20	20	11	0	9
1A	Rubio	Grade 1	0	0	0	0	21	21	13	0	8
2A	Herman	Grade 2	1	0	0	0	19	20	9	2	9
2B	Gillespie	Grade 2	0	0	0	0	9	9	7	0	2
3A	Gamez	Grade 3	0	0	0	0	23	23	11	1	11
3B	Gillespie	Grade 3	0	0	0	1	9	10	6	1	3
4A	Burkman	Grade 4	1	0	0	0	28	29	12	1	16
5A	Branch	Grade 5	0	0	0	1	32	33	22	0	11
6A	Davis	Grade 6	0	0	0	1	17	18	10	0	8
6B	Solomon	Grade 6	1	0	0	0	20	21	6	0	15
7A	George	Grade 7	0	0	0	0	17	17	6	0	11
7B	Downs	Grade 7	1	0	0	1	18	20	10	1	9
8A	Ethridge	Grade 8	0	0	0	1	12	13	9	0	4
8B	Foreman	Grade 8	2	0	0	0	15	17	5	0	12
LTIS 08-A	Ethridge	Long Term Indepentent...	0	0	0	0	1	1	1	0	0
		Total For School:	6	0	0	5	289	300	152	6	142

Janesville Union Elementary School

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

Count Enrollment and ADA On A Given Day

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
0K-B	Brown	Kindergarten	1	0	0	0	20	21	10	1	10
0TK-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

Janesville Union Elementary School

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

Count Enrollment and ADA On A Given Day

Calculated for: 09/09/2026

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
0K-A	Brown	Kindergarten	1	0	0	0	13	14	2	2	10
0K-B	Malone	Kindergarten	0	0	0	0	14	14	4	0	10
0TK-A	Ehrlich	Transitional Kindergarten	2	0	0	0	18	20	1	0	19
1A	Rubio	Grade 1	1	0	0	0	19	20	10	1	9
2A	Herman	Grade 2	1	0	0	0	19	20	8	0	12
2B	Gillespie	Grade 2	0	0	0	0	9	9	6	1	2
3A	Gamez	Grade 3	0	0	0	1	22	23	9	3	11
3B	Gillespie	Grade 3	0	0	0	0	11	11	6	0	5
4A	Burkman	Grade 4	2	0	0	0	28	30	12	0	18
5A	Branch	Grade 5	3	0	0	0	30	33	17	2	14
6A	Davis	Grade 6	3	0	0	0	17	20	9	0	11
6B	Solomon	Grade 6	0	0	0	1	19	20	5	0	15
7A	George	Grade 7	1	0	0	0	17	18	4	0	14
7B	Downs	Grade 7	0	0	0	0	20	20	6	2	12
8A	Ethridge	Grade 8	3	0	0	0	12	15	7	1	7
8B	Foreman	Grade 8	1	0	0	0	16	17	1	0	16
LTIS 08-A	Ethridge	Long Term Indepentent...	0	0	0	0	1	1	1	0	0
		Total For School:	18	0	0	2	285	305	108	12	185

Janesville Union Elementary School

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

Count Enrollment and ADA On A Given Day

Calculated for: 09/10/2025

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
0K-B	Brown	Kindergarten	0	0	0	0	20	20	4	1	15
0TK-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

Supporting Students For the Future

Lassen County Office of Education

472-013 Johnstonville Road North · Susanville, CA 96130-8752
530.257.2196 Fax 530.257.2518

Patricia Gunderson, Superintendent

September 22, 2026

Kim Fleming, Superintendent
and
Members of the Board of Trustees
Janesville Union School District
P.O Box 280
Janesville, CA 96130

Dear Kim and Members of the Board:

In accordance with Education Code sections 52070 and 42127, the Lassen County Office of Education has reviewed the LCAP and adopted budget of the Janesville Union School District for fiscal year 2026-2027. By statute, the adopted budget review must be completed by September 15 of each year, and the LCAP review must be completed by October 15. Based on our review, the 2026-2027 LCAP and adopted budget of the Janesville Union School District have been **approved**.

With regard to our review of the District's LCAP, the Education Code requires the County Superintendent to approve the plan (or annual update) for each school district after determining all of the following:

- The LCAP adheres to the template adopted by the State Board of Education.
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
- The LCAP adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated pupils.
- The LCAP includes the calculations to determine whether there is required carryover. If applicable, the LCAP includes a description of the planned uses of the specified funds and a description of how the planned uses of those funds satisfy the requirements for specific actions to be considered as contributing toward meeting the increased or improved services requirement.

Our review of the District's LCAP for 2026-2027 has determined that the District is in compliance with the above criteria.

With regard to the District's adopted budget, the Education Code requires the County Superintendent to approve, conditionally approve, or disapprove the adopted budget for each school district after a review that includes the following:

- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127, and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.

- Determine whether the adopted budget will allow the District to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the District to satisfy its multiyear financial commitments.

Our review of the District's 2026-2027 adopted budget and multiyear projection has determined that the District is in compliance with the above criteria.

LCOE continues to recommend that districts review all proposed expenditures and carefully review staffing needs. The District is able to show the recommended state reserve in the budget year; however, the reserves are being depleted. Ongoing operating deficits reduce the District's available fund balance and its ability to respond to emergencies, unanticipated revenue reductions, or unanticipated expenditures.

Information provided below is based on the 2026-27 Budget submitted from the District and summarized for your review:

	2026/27	2027/28	2028/29
Enrollment/ADA	285.11	279.40	273.81
Unrestricted Deficit Spending	($310,856)	($279,274)	($209,624)
Reserve Percentages	29%	22%	17%
Ending Balance	$1,686,176	$1,288,267	$949,498

Collective bargaining agreements have NOT been finalized for both the certificated and classified bargaining units. The terms have been reviewed and are stated to be incorporated into the district's budget projections accordingly.

The District is projecting a cash balance of **$3,119,838 as of June 30, 2027.** This projection reflects current revenue and expenditure assumptions.

We acknowledge the efforts of the District's staff, governing board, and community throughout this process. If you have any questions or concerns regarding the review, please contact me directly.

Sincerely,

Patricia A Gunderson

Patricia A. Gunderson
County Superintendent of Schools

PG/dh
Business/Adopted Budgets 26 27

cc: Courtney Russell, Chief Business Official
Andrea Kellogg, Chief Business Official

Supporting Students For the Future

Lassen County Office of Education

472-013 Johnstonville Road North · Susanville, CA 96130-8752
530.257.2196 Fax 530.257.2518

Patricia Gunderson, Superintendent

October 5, 2026

Kimberly Fleming, Superintendent
and
Members of the Board of Trustees
Janesville Union School District
P.O. Box 280
Janesville, CA 96114

Dear Kim and Members of the Board:

Education Code section 42100, as well as provisions under AB 1200 and AB 2756, require the County Superintendent to examine the Unaudited Actuals (UA) of the Janesville Union School District for the 2025-26 fiscal year. The Education Code and Assembly Bills noted above require the Unaudited Actuals be examined for:

1. Mathematical accuracy.

2. Any deterioration in the District's financial position that adversely impacts the 2026-27 Budget as approved.

3. Any action needed prior to the First Interim reporting period.

Based on our review, the Unaudited Actuals for all funds of the Janesville Union School District meet the established criteria; therefore, no action was deemed necessary prior to the First Interim Report. Based on this assessment, the Unaudited Actuals have been forwarded to the California Department of Education as presented. Attached is a summary of the District's General Fund.

Sincerely,

Patricia A Gunderson

Patricia A. Gunderson
County Superintendent of Schools

PG/dh
Business/Unaudited Actuals/2025.26

cc: Courtney Russell, Chief Business Official
Andrea Kellogg, Chief Business Official

Attachment

JANESVILLE UNION ELEMENTARY

COMPARISON OF REVENUES AND EXPENDITURES

General Fund

		2024-25 UNAUDITED ACTUALS	2025-26 SECOND INTERIM	2025-26 UNAUDITED ACTUALS	2026-27 ADOPTED BUDGET
REVENUES					
LCFF Funding Sources	8010 - 8099	3,705,910	3,721,554	3,483,437	3,812,857
Federal Revenues	8100 - 8299	119,436	116,099	258,412	120,542
Other State Revenues	8300 - 8599	726,678	653,263	700,817	600,085
Other Local Revenues	8600 - 8799	405,545	201,940	419,427	226,781
Interfund Transfers In	8910 - 8929				
Other Sources	8930 - 8979				
Contributions	8980 - 8999				
TOTAL REVENUES		**4,957,569**	**4,692,856**	**4,862,093**	**4,760,265**
EXPENDITURES					
Certificated Salaries	1000 - 1999	1,755,988	1,762,792	1,759,631	1,677,644
Classified Salaries	2000 - 2999	852,412	939,699	930,220	927,908
Employee Benefits	3000 - 3999	1,163,217	1,385,924	1,211,574	1,312,510
Books and Supplies	4000 - 4999	237,041	489,585	286,803	374,036
Services, Other Operating Expenses	5000 - 5999	757,047	709,842	605,888	685,165
Capital Outlay	6000 - 6599	311,421	88,115	19,417	50,000
Other Outgo 7400-7499	7100 - 7299				
Direct Support / Indirect Costs	7300 - 7399	32,321	(7,347)	(6,737)	(7,347)
Interfund Transfers Out	7610 - 7629				
Other Uses	7630 - 7699	(6,960)			
TOTAL EXPENDITURES		**5,102,487**	**5,368,610**	**4,806,794**	**5,019,916**
NET INCREASE/DECREASE IN FUND BALANCE		(144,918)	(675,754)	55,299	(259,651)
AUDIT ADJUSTMENT					
BEGINNING BALANCE		**3,009,724**	**2,864,806**	**2,864,806**	**2,920,105**
ENDING BALANCE		**2,864,806**	**2,189,052**	**2,920,105**	**2,660,454**

JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES
REGULAR MEETING
September 15, 2026
MINUTES

MEMBERS PRESENT	Trisha Lilly, Lee Bailey, Melissa McMullen, JoAnna Harrison and Kimberly Fleming
MEMBERS ABSENT	John Meese
OTHERS PRESENT	Heather Ethridge, Alisa Tinnin, Sheri Downs and Andrea Kellogg
CALL TO ORDER	President McMullen called the meeting to order at 5:39 p.m.
ESTABLISHMENT OF QUORUM	A quorum was established with four members present.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited.
APPROVE AGENDA	MSCU (Bailey/Harrison) 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 5:40 p.m. for the Board to discuss the following: 1. Public Employee Discipline/Dismissal/Release/Complaint
RECONVENE IN REGULAR SESSION	MSCU (Bailey/Harrison) to reconvene the meeting into regular session at 6:31 p.m.
REPORT ACTION TAKEN IN CLOSED SESSION	There was nothing to report.
PUBLIC INPUT	There were no public comments.
JTA REPORT	Mrs. Ethridge reported for the Janesville Teachers' Association (JTA): • Thanked Mrs. Fleming for being supportive and positive • Second grade field trip headed to Pumpkin Patch • Neon Back-to-School Dance Friday with Robert Gammie as the D.J. • Planning Halloween Carnival on October 31st • Eighth grade parent meeting planned for September 29th.
CSEA REPORT	There was nothing to report from the California School Employees' Association (CSEA).
SSC REPORT	There was nothing to report from the School Site Council (SSC).

SUPERINTENDENT REPORT

Mrs. Fleming reported the following during her Superintendent Report:

- Sixth grade camp approaching; She will go up and visit Thursday
- Picture day this Friday
- Upcoming classes attending field trips to the Pumpkin Patch
- Volunteer program underway; volunteers getting registered and completing Keenan training
- Current enrollment is 305 students.

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 August 18, 2026
   2. August 2026 Warrants: Batch #5 & #6
      a. General Fund $34,541.76
   3. Cash Flow/Payroll
   4. Open Purchase Orders
   5. Resolution #27-02 Gann Limit Calculation
   6. Resolution #27-03 Education Protection Account Revision
   7. Resolution #27-04 Authorization for Out-of-State Field Trip
   8. Principal Attestation to Teacher and Paraprofessional

B. Classified Personnel Items:
   1. Employment
      i. Timmy Carrion
   2. Letter of Resignation
      i. Heidi Harris
   3. Updated Job Descriptions
      i. Chief Business Officer
      ii. Chief of Maintenance and Operations

OPEN PUBLIC HEARING FOR PUPIL TEXTBOOK INCENTIVE PROGRAM

President McMullen read the Notice to the Public statement.

MSCU (Bailey/Harrison) to open the public hearing for public comment for the Pupil Textbook and Instructional Materials Program at 6:36 p.m.

There were no public comments.

CLOSE PUBLIC HERARING FOR PUPIL TEXTBOOK INCENTIVE PROGRAM

MSCU (Bailey/Harrison) to close the public hearing for public comment for the Pupil Textbook and Instructional Materials Program at 6:37 p.m.

RESOLUTION #27-05

MSCU (Bailey/Harrison) to approve Resolution #27-05 In Compliance for Use of Any State Instructional Materials Funds.

MOU WITH CSEA

MSCU (Bailey/Lilly) to approve the Memorandum of Understanding (MOU) between the Janesville Union School District (JUSD) and the CSEA regarding the Effects and Impacts of Layoffs.

MOU WITH CSEA

MSCU (Bailey/Harrison) to approve the MOU between the JUSD and the CSEA regarding Increase in Hours for the Food Service Worker for the 2026-27 school year.

MOU WITH JTA

MSCU (Bailey/Lilly) to approve the MOU between the JUSD and the JTA regarding Sick Leave for Part-Time Teacher.

2025-2026 UNAUDITED ACTUALS

Mrs. Kellogg presented a PowerPoint presentation on the Unaudited Actual Financial Statements and commented on the following:

- The District reports more revenue than expenditures due to decreasing costs and good staffing choices with enrollment; positive news for the District
- Special Education funding per pupil will increase next year which will help offset costs in the department
- Planning infrastructure projects with restricted one-time money
- Instructional Material funding will offset costs for new math adoption
- Arts & Music Instructional Materials will be expiring and remaining balance must be returned to the State
- Arts & Music in Schools funds part time paraeducator and will be purchasing more instructional materials for the program
- Kitchen Infrastructure funds may expire and need to be returned to the State, but still have not been told either way
- Healthy reserve closing 2025-26
- Recommend investing in improving facilities whenever we can
- Projected to deficit spend yearly; continue to cut costs.

MSCU (Bailey/Harrison) to approve the 2025-2026 Unaudited Actual Financial Statements.

CALL FOR PROVISIONAL APPOINTMENT

MSCU (Bailey/Harrison) to call for a provisional appointment to fill the vacant seats on the JUSD Board of Trustees.

FIRST READING BOARD POLICIES/ REGULATIONS/ EXHIBITS/BYLAWS:
POLICY 0410
POLICY 1312.2
REGULATION 1312.2
EXHIBIT (1) 1312.2
POLICY 1312.3
REGULATION 1312.3
EXHIBIT (1) 1312.3
EXHIBIT (2) 1312.3
POLICY 3471
POLICY 4119.1/4219.1/ 4319.1

EXHIBIT (1) 4119.1/
4219.1/4319.1
POLICY 4131
POLICY 4231
POLICY 4331
POLICY 5020
REGULATION 5020
POLICY 5022
REGULATION 5022
POLICY 5125
REGULATION 5125
POLICY 5131.8
POLICY 5145.3
REGULATION 5145.3
POLICY 6141
REGULATION 6141
POLICY 6159
REGULATION 6159
POLICY 6159.1
REGULATION 6159.1
POLICY 6159.2
REGULATION 6159.2
POLICY 6161.1
REGULATION 6161.1
EXHIBIT (1) 6161.1
POLICY 6161.11
POLICY 6163.1
POLICY 6164.4
REGULATION 6164.4
POLICY 7214
REGULATION 7214
BYLAW 9220
EXHIBIT (1) 9220
BYLAW 9240

MSCU (Bailey/Harrison) to approve the first reading and waive the second reading of Board Policies, Administrative Regulations, Exhibits and Board Bylaws listed under Item: I.

FUTURE AGENDA ITEMS

There was nothing to report.

RECONVENE IN CLOSED SESSION

The Board did not need to reconvene back into closed session.

ADJOURNMENT

MSCU (Bailey/Harrison) to adjourn the meeting at 6:55 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 # 7, Batch # 8

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund / Cafeteria Fund

MEETING DATE:
October 20, 2026

ROLL CALL REQUIRED:
No

BACKGROUND:

Batch # 7
This batch includes routine warrants.

Batch # 8
This batch includes routine warrants.

RECOMMENDATION:

Board approval is requested.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 7

BUDGET YEAR: 27 **RUN DATE** 93/26

Please process the enclosed claims for payment in the following funds and amounts:

FUND:	01	General Fund	32,980.54
	13	Cafeteria Fund	
FUND:	14	Deferred Maintenance	
FUND:	25	Developer Fee	
FUND:	35	County School Facilities Fund	
		Batch Totals:	32,980.54 ✓

SUFFICIENT CASH FOR ALL FUNDS: **YES** / NO

AUTHORIZED FOR PAYMENT
THE DISTRICT GOVERNING BOARD AUTHORIZES THE ISSUANCE OF INDIVIDUAL WARRANTS TO THE PAYEES NAMED IN THIS BATCH.

AUTHORIZED BY: Kimberly Fleming DATE: 8/31/26

LCOE USE:

DATE RECEIVED FOR AUDIT: 8/31/26

AUDITED BY: [signature] DATE APPROVED: 9/1/26

COMMENTS:

Batch status: A All

From batch: 0007

To batch: 0007

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type		ABA num / Account num / Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	FE ES	Liq Amt	E-Term / Net Amount	E-ExtRef / Amount
101013/00	CANON FINANCIAL SERVICES INC 14904 COLLECTIONS CENTER DR CHICAGO, IL 60693-0149											
270024	PO-270024	08/12/2026	SEPTEMBER COPIER LEASE			1	01-0000-0-5600-0000-7200-000-00	NN P		515.03	515.03	515.03
					TOTAL PAYMENT AMOUNT		515.03 *					515.03
101115/00	DOWNS, SHERI 713-690 MARIAH WAY JANESVILLE, CA 96114											
	PV-270007	08/27/2026	ELOP SUPPLIES				01-2600-0-4300-1110-1000-000-00	NN			11.15	11.15
					TOTAL PAYMENT AMOUNT		11.15 *					11.15
101440/00	EQUITABLE LIFE P.O. BOX 1047 CHARLOTTE, NC 28201-1047											
270128	PO-270128	08/27/2026	RE-DIRECT 403B CONTRIBUTIONS			1	01-0000-0-9554-0000-0000-000-00	NN F		282.00	282.00	282.00
					TOTAL PAYMENT AMOUNT		282.00 *					282.00
100913/00	FGL ENVIRONMENTAL 853 CORPORATION STREET SANTA PAULA, CA 93060											
270030	PO-270030	08/20/2026	WATER TESTING			1	01-8150-0-4300-0000-8200-000-00	NN P		69.00	69.00	69.00
					TOTAL PAYMENT AMOUNT		69.00 *					69.00
000561/00	FRONTIER P.O. BOX 740407 CINCINNATI, OH 45274-0407											
270031	PO-270031	08/10/2026	AUGUST PHONE CHARGES			1	01-0000-0-5900-0000-7200-000-00	NN P		295.59	295.59	295.59
					TOTAL PAYMENT AMOUNT		295.59 *					295.59

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type	ABA num Account num Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS	EE ES Liq	E-Term Amt	E-ExtRef Net Amount
101426/00	LAKE, MELINDA ROSE 440 N FAIRFIELD SUSANVILLE, CA 96130								
270125	PO-270125	08/27/2026	FLOP BREAKFAST 7/20-7/31		1	01-2600-0-4300-1110-1000-000-00 NY F		1,050.00	1,050.00
			TOTAL PAYMENT AMOUNT			1,050.00 *			1,050.00
001229/00	LASSEN MUNICIPAL UTILITY DIST 65 SO. ROOP ST. SUSANVILLE, CA 96130								
270040	PO-270040	08/10/2026	AUGUST ELECTRICITY		1	01-0000-0-5510-0000-8200-000-00 NN P		4,149.08	4,149.08
			TOTAL PAYMENT AMOUNT			4,149.08 *			4,149.08
100947/00	LOZANO SMITH, LLP 7404 NORTH SPALDING FRESNO, CA 93720-3370								
270041	PO-270041	08/12/2026	JULY LEGAL SERVICES		1	01-0000-0-5800-0000-7110-000-00 NY P		19,043.00	19,043.00
			TOTAL PAYMENT AMOUNT			19,043.00 *			19,043.00
100813/00	MOORE ROOFING 25 SAPPHIRE CT SUSANVILLE, CA 96130								
270132	PO-270132	08/24/2026	REPAIR DAMAGED GYM SIDING		1	01-8150-0-5600-0000-8110-000-00 NY F		6,942.92	6,942.92
			TOTAL PAYMENT AMOUNT			6,942.92 *			6,942.92
100359/00	UBEO BUSINESS SERVICES P.O. BOX 301062 LOS ANGELES, CA 90030-1062								
270051	PO-270051	08/07/2026	SEPTEMBER COPIER MAINT COPY R		1	01-0000-0-5600-0000-7200-000-00 NN P		569.14	569.14
			TOTAL PAYMENT AMOUNT			569.14 *			569.14

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type	ABA num / Account num / Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T	9	MPS	EE	ES	E-Term Liq Amt	E Net Amount	ExtRef Amount
101200/00	YOUR H2O PRO P.O. BOX 233 JANESVILLE, CA 96114													
270061	PO-270061	08/11/2026	CHLORINE FOR WELL		1	01-8150-0-4300-0000-8200-000-00	N	Y	P			53.63		53.63
			TOTAL PAYMENT AMOUNT			53.63 *								53.63
			TOTAL Fund PAYMENT			32,980.54 **								32,980.54
			TOTAL BATCH PAYMENT			32,980.54 ***						0.00		32,980.54
			TOTAL DISTRICT PAYMENT			32,980.54 ****						0.00		32,980.54
			TOTAL FOR ALL DISTRICTS:			32,980.54 ****						0.00		32,980.54

Number of checks to be printed: 11, not counting voids due to stub overflows.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 8

BUDGET YEAR: 27 **RUN DATE** 9/17/2026

Please process the enclosed claims for payment in the following funds and amounts:

FUND:	01	General Fund	32,310.68
	13	Cafeteria Fund	15,157.35
FUND:	14	Deferred Maintenance	
FUND:	25	Developer Fee	
FUND:	35	County School Facilities Fund	
		Batch Totals:	47,468.03

SUFFICIENT CASH FOR ALL FUNDS: **YES** / NO

AUTHORIZED FOR PAYMENT
THE DISTRICT GOVERNING BOARD AUTHORIZES THE ISSUANCE OF INDIVIDUAL WARRANTS TO THE PAYEES NAMED IN THIS BATCH.

AUTHORIZED BY: Kimberly Yee DATE: 9/14/26

LCOE USE:

DATE RECEIVED FOR AUDIT: 9.14.26

AUDITED BY: [signature] DATE APPROVED: 9.15.26

COMMENTS:

Batch status: A All

From batch: 0008

To batch: 0008

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type	ABA num Account num Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T	9	MPS	EE ES Liq	E-Term Amt	E-ExtRef Net Amount
101041/00	C & S WASTE SOLUTIONS P.O. BOX 7428 PASADENA, CA 91109-7428											
270022	PO-270022	08/27/2026	SEPTEMBER TRASH SERVICE		1	01-0000-0-5520-0000-8200-000-00	N	N	P		1,010.07	1,010.07
			TOTAL PAYMENT AMOUNT			1,010.07 *						1,010.07
101225/00	CENGAGE LEARNING P.O. BOX 936743 ATLANTA, GA 31193-6743											
270095	PO-270095	08/26/2026	BIG IDEAS TEACHER EDITION		1	01-0000-0-4300-1110-1000-000-00	N	N	P		181.68	181.68
270105	PO-270105	09/01/2026	SOCIAL STUDIES-SOLOMON		1	01-0000-0-4300-1110-1000-000-00	N	N	F		3,624.98	3,109.16
270135	PO-270135	09/03/2026	HISTORY BOOKS		1	01-6300-0-4100-1110-1000-000-00	N	N	F		1,396.56	1,405.20
			TOTAL PAYMENT AMOUNT			4,696.04 *						4,696.04
100913/00	FGL ENVIRONMENTAL 853 CORPORATION STREET SANTA PAULA, CA 93060											
270030	PO-270030	09/11/2026	WATER TESTING		1	01-8150-0-4300-0000-8200-000-00	N	N	P		89.00	89.00
			TOTAL PAYMENT AMOUNT			89.00 *						89.00
100371/00	HILLYARD/SACRAMENTO P.O. BOX 841764 KANSAS CITY, MO 64184-1764											
270077	PO-270077	09/08/2026	26/27 CLEANING SUPPLIES		1	01-1100-0-4300-0000-8200-000-00	N	N	F		0.00	38.84
			TOTAL PAYMENT AMOUNT			38.84 *						38.84
003525/00	LASSEN COUNTY OFFICE OF EDUC. 472-013 JOHNSTONVILLE RD NORTH SUSANVILLE, CA 96130											
270037	PO-270037	09/09/2026	25/26 GASB 68		1	01-0000-0-5800-0000-7200-000-00	N	N	F		350.00	350.00
270152	PO-270152	09/03/2026	CALPERS ADMIN FEE		1	01-0000-0-4300-0000-7200-000-00	N	N	F		500.00	500.00
			TOTAL PAYMENT AMOUNT			850.00 *						850.00

Vendor/Addr Remit name / Req Reference	Date	Description	Tax ID num	Deposit type	ABA num Account num Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T	9	MPS	EE Liq	ES Amt	E-Term Net	E-ExtRef Amount
001562/00		MCGRAW-HILL SCHOOL EDUCATION PO BOX 71545 CHICAGO, IL 60694-1545										
270086 PO-270086	08/26/2026	6TH GRADE ELA		1	01-0000-0-4300-1110-1000-000-00	NN		F		1,019.29		1,019.29
270094 PO-270094	08/13/2026	ONLINE ACCESS ELA		1	01-0000-0-4300-1110-1000-000-00	NN		P		2,886.48		2,886.48
		TOTAL PAYMENT AMOUNT			3,905.77 *							3,905.77
002158/00		OFFICE DEPOT P.O. BOX 29248 PHOENIX, AZ 85038-9248										
270045 PO-270045	09/01/2026	PALLET OF PAPER		1	01-0000-0-4300-1110-1000-000-00	NN		P		1,930.07		1,930.07
270134 PO-270134	08/28/2026	DISTRICT OFFICE AND CLASSROOM		1	01-0000-0-4300-1110-1000-000-00	NN		P		56.40		56.40
270134 PO-270134	08/31/2026	DISTRICT OFFICE AND CLASSROOM		1	01-0000-0-4300-1110-1000-000-00	NN		P		9.22		9.22
270134 PO-270134	08/31/2026	DISTRICT OFFICE AND CLASSROOM		1	01-0000-0-4300-1110-1000-000-00	NN		P		80.74		80.74
270134 PO-270134	08/29/2026	DITRICT OFFICE AND CLASSROOM		1	01-0000-0-4300-1110-1000-000-00	NN		P		12.75		12.75
		TOTAL PAYMENT AMOUNT			2,089.18 *							2,089.18
001740/00		PERMA BOUND 617 E. VANDALIA ROAD JACKSONVILLE, IL 62650-3599										
270156 PO-270156	09/14/2026	HIGH INTEREST READING BOOKS		1	01-0800-0-4300-1110-1000-000-00	NN		P		6,138.56		6,138.56
270156 PO-270156	09/14/2026	HIGH INTEREST READING BOOKS		1	01-0800-0-4300-1110-1000-000-00	NN		P		1,938.79		1,938.79
270156 PO-270156	09/14/2026	HIGH INTEREST READING BOOKS		1	01-0800-0-4300-1110-1000-000-00	NN		P		616.10		616.10
270156 PO-270156	09/14/2026	HIGH INTEREST READING BOOKS		1	01-0800-0-4300-1110-1000-000-00	NN		P		1,087.87		1,087.87
270156 PO-270156	09/14/2026	HIGH INTEREST READING BOOKS		1	01-0800-0-4300-1110-1000-000-00	NN		P		155.25		155.25
		TOTAL PAYMENT AMOUNT			9,936.57 *							9,936.57
101441/00		PETERBILT TRUCK PARTS P.O. BOX 50610 SPARKS, NV 89435										
270155 PO-270155	08/06/2026	BUS #27 REPAIRS		1	01-0000-0-5600-0000-3600-000-00	NN		P		1,322.31		1,322.31
270155 PO-270155	08/08/2026	BUS #25 REAPIRS		1	01-0000-0-5600-0000-3600-000-00	NN		F		1,181.00		1,073.62
		TOTAL PAYMENT AMOUNT			2,395.93 *							2,395.93

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type	ABA num / Account num / Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T	9	MPS	EE	ES	E-Term Liq Amt	E	ExtRef Net Amount
100380/00	STAUB & SONS PETROLEUM INC P.O. BOX 488 KLAMATH FALLS, OR 97601-0339													
270049	PO-270049	08/31/2026	AUGUST FUEL FOR BUS		1	01-0000-0-4300-0000-3600-000-00	NN		P			622.94		622.94
			TOTAL PAYMENT AMOUNT			622.94 *								622.94
100218/00	SUSANVILLE ACE HARDWARE 9045 ADAMS AVENUE HUNTINGTON BEACH, CA 92646													
270055	PO-270055	08/31/2026	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN		P			920.45		920.45
			TOTAL PAYMENT AMOUNT			920.45 *								920.45
101080/00	U.S. BANK CORPORATE PAYMENT CENTER P.O. BOX 790428 ST.LOUIS, MO 63179-0428													
270010	PO-270010	08/19/2026	CLASSROOM SUPPLIES		1	01-0000-0-4300-1110-1000-000-00	NN		P			15.21		15.21
270062	PO-270062	08/10/2026	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN		P			60.46		60.46
270065	PO-270065	08/21/2026	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN		P			167.18		167.18
270065	PO-270065	08/21/2026	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN		P			245.37		245.37
270075	PO-270075	07/27/2026	STAFF APPRECIATION		1	01-0000-0-4300-0000-7200-000-00	NN		P			18.49		18.49
270075	PO-270075	07/27/2026	STAFF APPRECIATION		1	01-0000-0-4300-0000-7200-000-00	NN		P			111.34		111.34
270080	PO-270080	07/29/2026	Z STOOL CHAIRS-DOWNS		1	01-0000-0-4300-1110-1000-000-00	NN		F			677.82		1,142.05
270082	PO-270082	07/27/2026	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN		F			31.95		31.95
270085	PO-270085	07/30/2026	BTS SUPPLIES		1	01-0000-0-4300-1110-1000-000-00	NN		F			42.88		40.30
270089	PO-270089	08/05/2026	BACK TO SCHOOL SUPPLIES		1	01-0000-0-4300-0000-7200-000-00	NN		P			107.23		107.23
270089	PO-270089	08/05/2026	BACK TO SCHOOL SUPPLIES		1	01-0000-0-4300-0000-7200-000-00	NN		F			30.02		30.02
270093	PO-270093	08/10/2026	CLASSROOM SUPPLIES-GILLESPIE		1	01-1100-0-4300-1110-1000-000-15	NN		F			96.51		96.19
270097	PO-270097	08/14/2026	WAGONS FOR KINDERGARTEN		1	01-0000-0-4300-1110-1000-000-00	NN		F			235.93		257.38
270099	PO-270099	08/14/2026	ELOP SUPPLIES		1	01-2600-0-4300-1110-1000-000-00	NN		F			49.30		43.08
270100	PO-270100	08/14/2026	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN		F			42.11		60.95
270103	PO-270103	07/31/2026	WILDCAT CARDS		1	01-0800-0-4300-1110-1000-000-00	NN		F			103.08		103.08
270104	PO-270104	08/14/2026	CLASSROOM SUPPLIES-BROWN		1	01-1100-0-4300-1110-1000-000-16	NN		P			101.60		101.60
270104	PO-270104	08/14/2026	CLASSROOM SUPPLIES-BROWN		1	01-1100-0-4300-1110-1000-000-16	NN		P			61.60		61.60
270108	PO-270108	08/17/2026	TV FOR ETHRIDGE		1	01-1100-0-4300-1110-1000-000-12	NN		F			361.55		401.33
270114	PO-270114	08/21/2026	TECH SUPPLIES		1	01-0000-0-4300-1110-1000-000-00	NN		P			594.88		594.88
270114	PO-270114	08/21/2026	TECH SUPPLIES		1	01-0000-0-4300-1110-1000-000-00	NN		F			124.23		107.19
270136	PO-270136	07/31/2026	EB ACADEMICS		1	01-0000-0-4300-1110-1000-000-00	NN		F			997.00		997.00
	PV-270008	09/14/2026	SMORE SUBSCRIPTION			01-0000-0-4300-0000-7200-000-00	NN							99.00
	PV-270008	09/14/2026	FCMAT ASB TRAINING-TOW			01-0000-0-5200-0000-2700-000-00	NN							100.00
	PV-270008	09/14/2026	CELL PHONE CADDY			01-0000-0-4300-1110-1000-000-00	NN							15.00
			TOTAL PAYMENT AMOUNT			5,007.88 *								5,007.88

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type	ABA num / Account num / Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T	9	MPS	EE	ES	E-Term Liq Amt	E Net	Ext Ref Amount
100359/00	UBEO BUSINESS SERVICES P.O. BOX 301062 LOS ANGELES, CA 90030-1062													
270051	PO-270051	09/02/2026	SEPT COPIER MAINT-STAFF LOUNGE		1	01-0000-0-5600-0000-7200-000-00	N	N	P			178.87		178.87
270051	PO-270051	09/09/2026	SEPT COPIER MAINT-COPY ROOM		1	01-0000-0-5600-0000-7200-000-00	N	N	P			569.14		569.14
			TOTAL PAYMENT AMOUNT			748.01 *								748.01
			TOTAL Fund PAYMENT			32,310.68 **								32,310.68

Vendor/Addr Remit name / Req Reference	Date	Description	Tax ID num	Deposit type	ABA num Account num / Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	EE ES	E Term	E ExtRef / Liq Amt	Net Amount
000351/00		BONANZA PRODUCE COMPANY PO BOX 604 SPARKS, NV 89432-0604								
270120 PO-270120	08/31/2026	AUGUST CAFETERIA PRODUCE			1 13-5310-0-4700-0000-3700-000-00	NN	P		823.80	823.80
		TOTAL PAYMENT AMOUNT			823.80 *					823.80
101131/00		HEARTLAND SCHOOL SOLUTIONS P.O. BOX 936565 ATLANTA, GA 31193-6565								
270151 PO-270151	08/30/2026	MOSAIC FOR CAFETERIA			1 13-5310-0-4300-0000-3700-000-00	NN	F		1,049.00	1,049.00
		TOTAL PAYMENT AMOUNT			1,049.00 *					1,049.00
001542/00		MORNING GLORY INC PO BOX 189 SUSANVILLE, CA 96130								
270118 PO-270118	09/01/2026	AUGUST CAFETERIA FOOD			1 13-5310-0-4700-0000-3700-000-00	NN	P		10,367.03	10,367.03
270119 PO-270119	09/01/2026	AUGUST CAFETERIA MILK			1 13-5310-0-4700-0000-3700-000-00	NN	P		1,746.42	1,746.42
		TOTAL PAYMENT AMOUNT			12,113.45 *					12,113.45
100316/00		PIZZA FACTORY PO BOX 1087 JANESVILLE, CA 96114								
270121 PO-270121	09/07/2026	AUGUST PIZZA			1 13-5310-0-4700-0000-3700-000-00	NN	P		804.38	804.38
		TOTAL PAYMENT AMOUNT			804.38 *					804.38
101080/00		U.S. BANK CORPORATE PAYMENT CENTER P.O. BOX 790428 ST.LOUIS, MO 63179-0428								
270107 PO-270107	08/17/2026	TOTES FOR GRAB AN DGO			1 13-5310-0-4300-0000-3700-000-00	NN	F		203.72	203.72
270117 PO-270117	08/21/2026	KITCHEN SUPPLIES			1 13-5310-0-4700-0000-3700-000-00	NN	P		163.00	163.00
		TOTAL PAYMENT AMOUNT			366.72 *					366.72
		TOTAL Fund PAYMENT			15,157.35 **					15,157.35
		TOTAL BATCH PAYMENT			47,468.03 ***				0.00	47,468.03

Vendor/Addr Remit name / Req Reference	Date	Description	Tax ID num	Deposit type	ABA num / Account num / Fd-Resc-Y-Objt-Goal-Func-Sch-DD	EE ES T9MPS	E-Term Liq Amt	E-ExtRef Net Amount
		TOTAL DISTRICT PAYMENT			47,468.03 ****		0.00	47,468.03
		TOTAL FOR ALL DISTRICTS:			47,468.03 ****		0.00	47,468.03

Number of checks to be printed: 18, not counting voids due to stub overflows. 47,468.03

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2026 / 2027 CASH FLOW

		Object	July	August	September	October	November
A.	BEGINNING CASH	9110	3,302,177.00	2,802,326.00	2,622,199.00	2,745,252.00	2,705,393.00
B.	RECEIPTS						
	Principal Apportionment / LCFF	8010-8019	127,930.00	127,930.00	460,491.00		
	Property Taxes	8020-8079					
	DEFERRAL REPAYMENT						
	Miscellaneous Funds	8080-8099					
	Federal Revenue	8100-8299					
	Other State Revenue	8300-8599	16,917.00	19,518.00	46,266.00	2,054.00	
	Other Local Revenue	8600-8799		3,217.00		6,728.00	
	Interfund Transfers In	8910-8929					
	All Other Financing Sources	8930-8979					
	Other Receipts/Non-Revenue						
	TOTAL RECEIPTS		**144,847.00**	**150,665.00**	**506,757.00**	**8,782.00**	-
C.	DISBURSEMENTS						
	Certificated Salaries	1000-1999	39,755.00	143,379.00	139,755.00		
	Classified Salaries	2000-2999	71,851.00	98,711.00	81,950.00		
	Employee Benefits	3000-3999	45,651.00	91,964.00	92,782.00		
	Books & Supplies	4000-4999	44,921.00	21,539.00	28,890.00	6,733.00	
	Service & Other Operating Expenditures	5000-5999	104,911.00	8,834.00	36,119.00	11,003.00	
	Capital Outlay	6000-6599					
	Other Outgo	7000-7499					
	Interfund Transfers Out	7600-7629					
	All Other Financing Uses	7630-7699					
	Other Disbursements/ Non Expenditures						
	TOTAL DISBURSEMENTS		**307,089.00**	**364,427.00**	**379,496.00**	**17,736.00**	-
D.	PRIOR YEAR TRANSACTIONS						
	Accounts Receivable	9200	33,204.00	31,343.00			
	Accounts Payable	9500	(370,813.00)	2,292.00	(4,208.00)	(30,905.00)	
	Current Loans	9640					
	PRIOR YEAR TRANSACTIONS		(337,609.00)	33,635.00	(4,208.00)	(30,905.00)	-
	Deferred Revenue	9650	-	-	-		
	Suspense Clearing	9910	-		-	-	-
E.	**NET INCREASE/DECREASE**						
	(B-C+D)		**(499,851.00)**	**(180,127.00)**	**123,053.00**	**(39,859.00)**	-
F.	**ENDING CASH (A+E)**		**2,802,326.00**	**2,622,199.00**	**2,745,252.00**	**2,705,393.00**	**2,705,393.00**
G.	**ENDING CASH, PLUS ACCRUALS**						

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2026 / 2027 CASH FLOW ACTUALS

December	January	February	March	April	May	June	Accruals	TOTAL
2,705,393.00	2,705,393.00	2,705,393.00	2,705,393.00	2,705,393.00	2,705,393.00	2,705,393.00	2,705,393.00	2,705,393.00
								716,351.00
								-
								-
								-
								84,755.00
								9,945.00
								-
								-
								-
-	-	-	-	-	-	-	-	**811,051.00**
								-
							-	322,889.00
							-	252,512.00
								230,397.00
								102,083.00
								160,867.00
							-	-
							-	-
							-	-
							-	-
				-				-
-	-	-	-	-	-	-	-	**1,068,748.00**
								-
								64,547.00
								(403,634.00)
-	-	-	-	-	-	-	-	(339,087.00)
						-		
								-
-	-	-	-	-	-	-	-	**(596,784.00)**
2,705,393.00	**2,705,393.00**	**2,705,393.00**	**2,705,393.00**	**2,705,393.00**	**2,705,393.00**	**2,705,393.00**	**2,705,393.00**	**2,705,393.00**
								-

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

Payroll Period Ending September, 2026

End of Month Gross Payroll - September, 2026

Certificated		133,620.94
Classified		85,880.60
Board Members		281.44
Retirees		5,053.75
Certificated Subs		1,080.00
Classified Subs		1,875.78
	TOTAL	227,792.51

Benefits (for month of Ocotber, 2026)

Medical	$	33,069.00
Dental	$	2,995.44
Vision	$	635.66
Life	$	84.51
Employee's/Retirees' Portion of Med,Dental & Vision	$	7,273.00
TOTAL	$	29,511.61

GRAND TOTAL: (Payroll + Medical, Dental, Vision & Life) **$** **257,304.12**

Janesville Union Elementary School District
Fund Balance as of 10/13/2026

GENERAL FUND 01

Beginning Balance 7/1/26	$	3,302,176.85	
Expenses	$	(1,500,467.91)	Payroll/Accounts Payable
Revenue	$	903,685.93	Apportionment/Deposits
10/13/2026	**$**	**2,705,394.87**	

CAFETERIA FUND 13

Beginning Balance 7/1/26	$	233,315.46	
Expenses	$	(35,731.01)	Payroll/Accounts Payable
Revenue	$	67,667.65	Apportionment/Deposits
10/13/2026	**$**	**265,252.10**	

DEFERRED MAINTENANCE FUND 14

Beginning Balance 7/1/26	$	6,792.80	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
10/13/2026	**$**	**6,792.80**	

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND 17

Beginning Balance 7/1/26	$	171.98	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
10/13/2026	**$**	**171.98**	

CAPITAL FACILITIES DEVELOPER FEE FUND 25

Beginning Balance 7/1/26	$	101,735.76	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
10/13/2026	**$**	**101,735.76**	

SCHOOL FACILITIES FUND 35

Beginning Balance 7/1/26	$	197,123.83	
Expenses			Payroll/Accounts Payable
Revenue	$	6,406.60	Apportionment/Deposits
10/13/2026	**$**	**203,530.43**	

BOND INTEREST & REDEMPTION FUND 51 (INFORMATION ONLY)

Beginning Balance 7/1/26	$	17,326.26	
Expenses	$	-	Payroll/Accounts Payable
Revenue	$	-	Apportionment/Deposits
10/13/2026	**$**	**17,326.26**	

2026-2027

MASTER AGREEMENT

This **AGREEMENT**, by and between the **Lassen County Superintendent of Schools**, hereinafter referred to as **LCSS,** and **Janesville Union School District**, hereinafter referred to as **DISTRICT,** is for the services that are specified in this **AGREEMENT**, pursuant to the following terms and conditions:

1. **LCSS** will perform or make available to **DISTRICT** those services that are listed on the attached.

2. Based on the attached, **DISTRICT** will pay **LCSS** or **LCSS** will pay **DISTRICT** for services provided according to this **AGREEMENT**.

3. This **AGREEMENT** is for the 2026-2027 fiscal year.

SERVICES PROVIDED BY LASSEN COUNTY SUPERINTENDENT OF SCHOOLS FOR JANESVILLE UNION SCHOOL DISTRICT

(District Pays LCSS)

PROGRAM	AMOUNT
EdJoin Membership	800.00
Elementary Athletic League – Dues and Support (**Attachment A**)	300.00
VoIP Phone System (**Attachment B**) 46 lines @ 20.00 each = $920 monthly	11,040.00
Nursing Services	No Charge
Technology Services - Microsoft School Agreement (**Attachment C**)	6,900.00
Technology Services – Sophos Anti-Virus Annual License ($20.00 P/C) (**Attachment D**)	2,020.00
Technology Services – Internet Content Filtering Annual License ($5.00 P/C) (**Attachment E**)	2,870.00
Technology Services – LCOE Tech Support Hours ($75/hour for 100 hours)	7,500.00
Technology Services – ISP Services – Single Metro E Circuit. **E-rate – amount of $15,000.00 must be billed separately. (Attachment F)**	Billed Separately
Technology Services – iSafe E-rate Training Package – Annual Subscription (**Attachment G**)	150.00
Technology Services – Know B4 Phishing Training ($20.00/staff)	920.00
Technology Services – Milestone Camera System Annual Support	600.00
Technology Services – Securus360	3,320.00
QSS/QCC Annual Contract (**Attachment H**) LCOE pays 40%; all Districts share 60%)	7,196.91
VEEAM Backup solution with Wasabi Cloud Storage	3,550.00
Student Data Privacy Services – CITE **(Attachment I)**	250.00
NET PAYMENT DUE TO LCSS FOR SERVICES PROVIDED	$47,416.91

Janesville Unified School District	Lassen County Office of Education
Date Approved by Governing Board	Patricia A. Gunderson, Lassen County Superintendent of Schools
by Kimberly Flemings Superintendent	by Patricia A Gunderson
Date:	Date: 9-10-24

Attachment A

LASSEN COUNTY ELEMENTARY ATHLETIC LEAGUE (LCEAL)

LCSS agrees to coordinate the following services to **DISTRICT** for participation in the Lassen County Elementary Athletic League (LCEAL).

1. Provide secretarial support in the recording of minutes, mailing of meeting notices, and posting of agendas.

2. Coordinate payment of the LCEAL President's stipend of $1,000 annually.

3. Coordinate the purchase of and payment for supplies, materials, etc., as needed by the LCEAL.

DISTRICT agrees to do the following in support of its participation in the LCEAL:

1. Attendance by the **DISTRICT** Superintendent, or designee, at the LCEAL Board of Directors' meetings whenever possible.

2. Assurance that the Bylaws of the LCEAL are adhered to by staff, players, and coaches of the **DISTRICT**.

3. Payment of annual dues for participation in the LCEAL to cover costs of the President's stipend, awards, and other items as needed.

Annual Fee for Participation in LCEAL: $300.00

Lassen County Office of Education
472-013 Johnstonville Road North · Susanville, CA 96130-8752
530.257.2196 Fax 530.257.2518
Patricia Gunderson, Superintendent

Lassen COE VoIP Phone Service Agreement

June 22, 2026

This agreement is to provide Lassen COE VoIP Phone Services is effective ***July 1, 2026 to June 30, 2031*** for ***Janesville Union School*** known as "**Customer**" located at **464-555 Main Street, Janesville, CA 96114** and between:

Lassen County Office of Education known as **"LCOE"** located at **472-013 Johnstonville Road North, Susanville, CA 96130.**

1. **Services:** Subject to the terms and conditions of this Agreement LCOE agrees to provide VoIP phone service to the Customer. The term of the agreement will start July 1, 2026 and end June 30, 2031. This agreement includes initial installation and basic programming of Customer owned Mitel phone sets and licenses. Customer maintains ownership of phones and site equipment purchased by Customer. LCOE will provide direct inward dialing (DID) numbers and voicemail boxes for all sets. Customer will be responsible for all toll charges. LCOE will work with vendors to ensure 911 services work correctly.

2. **Payment and Terms:** Customer will pay LCOE $20.00 per phone line per month and actual toll charges for the VoIP Phone Services plus applicable taxes. Toll charges Intrastate are 0.044, Interstate are 0.039 per minute and local 0.03 for the first minute and 0.01 for each additional minute in one-minute increments. Payment is due within 30 days. This contract is for Lassen COE VoIP Phone Services only and does not qualify for California Tele-Connect Fund (CTF) or E-rate discounts. Any dispute of charges should be submitted in writing within 30 days of the billing date. Either party may cancel services in part or in whole with 90 days prior written notice and agreement of both parties. Note, toll charges and monthly charge per phone will be billed from the first day of each month to the last day of each month regardless of how many days are in each month.

3. **Site Equipment**: Customer agrees to ensure their network system, including switches, firewall and UPS are installed and configured to properly provide VoIP services. This includes but is not limited to utilizing proper hardware, software and settings, maintain proper environmental conditions for equipment and perform normal maintenance. Customer must maintain an adequate connection to the LCOE network.

Supporting Students for the Future

Lassen County Office of Education

472-013 Johnstonville Road North · Susanville, CA 96130-8752
530.257.2196 Fax 530.257.2518

Patricia Gunderson, Superintendent

4. **Customer consent:** Customer hereby grants to LCOE and its employees, agents, independent contractors and suppliers' permission to enter upon and use their site for the purpose of providing and maintaining Lassen COE VoIP Phone Services listed above beginning and continuing until agreement is ceased by either party. Customer further acknowledges and agrees that LCOE may perform emergency maintenance as necessary to maintain the system without notice. Non-emergency maintenance will be scheduled 48 hours in advance.

5. **E911 Services:** Customer acknowledges and agrees that phones are not to be moved off site, room to room, rearranged, or removed for any reason without prior notification to the LCOE Tech Department in writing to ensure E911 services work correctly.

6. **Release and waiver:** Customer agrees to release, indemnify and hold harmless LCOE, its employees, agents, contractors and suppliers against any and all losses, accidents, damages, injuries, expenses and claims resulting in whole or part, directly or indirectly from services provided. Customer agrees that in no event shall LCOE, its employees, agents, contractors or suppliers total and aggregate liability under this agreement exceed the amount of monthly fees paid by Customer for this service.

7. **Guarantee:** Customer understands that LCOE does not and cannot guarantee services of other entities that are necessary for the system to function. While the LCOE will use best professional efforts to achieve optimal performance and uptime of the system, LCOE can make no warranty or guarantee expressed or implied as to the uptime or quality of service. LCOE recognizes phone service is a priority and will work with all parties necessary to ensure service is available and working properly.

8. **General provisions:** Customer agrees to provide and maintain equipment necessary to utilize the Lassen COE VoIP Phone Services. Some of the equipment necessary is: Cat5 or better network cabling to each phone location, network switching that includes services such as VLAN, QoS and PoE, adequate UPS runtime, firewall with VPN to LCOE and other phone system member sites.

This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.

This agreement shall be governed by the laws of the State of California.

Lassen County Office of Education
472-013 Johnstonville Road North · Susanville, CA 96130-8752
530.257.2196 Fax 530.257.2518
Patricia Gunderson, Superintendent

Signatures

You should read and understand this agreement. It is a legal and binding contract

Customer

Signature Kimberly Fleming
Printed Name Kimberly Fleming
Date

Lassen County Office of Education (LCOE)

Signature Robert Talley
Printed Name Robert Talley
Date June 22, 2025

Attachment C

Lassen COE Microsoft School Desktop Software Agreement

The Lassen COE agrees to provide "Microsoft School Desktop Software Licensing" described below to:

Janesville Union School District
P.O. Box 280
Janesville, CA 96114
530 253-3551

Effective **July 1, 2026 to June 30, 2029.** The cost is $150.00 per FTE (staff) per year with a minimum purchase of 46 FTE annually. The minimum amount of $6,900.00 will be included in annual Master Agreements through June 30, 2029. Additional products may be added at an additional cost. No other software or services are included or implied.
The Microsoft School Desktop Software licensing consists of the following products:

Microsoft Windows Operating System
Microsoft Office Professional Suite (Access, Excel, Outlook, OneNote, PowerPoint, & Word)
Microsoft Enterprise CAL Suite

The Lassen COE assumes no responsibility of software use. Any support by Lassen COE will be billed at our regular rate in six-minute increments. The end user agrees to abide by the products End User Licensing Agreement (EULA). Please refer to:
http://download.microsoft.com/download/8/9/A/89A3F8B9-94DE-4956-A56E-F6D2B215D0E6/Enterprise_Agreement_Program_Guide.pdf for more information.

This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.
This agreement shall be governed by the laws of the State of California.

Attachment D

Lassen COE Sophos Anti-Virus Software Agreement

The Lassen COE agrees to provide "Sophos Anti-Virus Software Licensing" described below to:

Janesville Union School District
P.O. Box 280
Janesville, CA 96114
530 253-3551

effective **July 1, 2024 to June 30, 2029 hereto referred to as the "term".** The cost of $20.00 per node (PC, MAC, etc.) per year with a minimum purchase of 101 nodes annually for the term. The minimum amount of $2,020.00 will be included in annual Master Agreements through June 30, 2029. Additional licenses may be added at an additional cost at any time. No other software or services are included or implied.

The Lassen COE assumes no responsibility of software use. Any support by Lassen COE will be billed at our regular rate in six-minute increments. The end user agrees to abide by the products End User Licensing Agreement (EULA). Please refer to:
http://www.sophos.com/en-us/legal/sophos-end-user-license-agreement.aspx

This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.
This agreement shall be governed by the laws of the State of California.

Attachment E

Lassen COE Content Filtering Software Agreement

The Lassen COE agrees to provide "Content Filtering" described below to:

Janesville Union School District
P.O. Box 280
Janesville, CA 96114
530 253-3551

effective **July 1, 2025 to June 30, 2028 hereto referred to as the "term".** The cost of $5.00 per node (PC, MAC, etc.) per year with a minimum purchase of 574 nodes annually for the term. The minimum amount of $2,870.00 will be included in annual Master Agreements through June 30, 2028. Additional licenses may be added at an additional cost at any time. No other software or services are included or implied.
The Lassen COE assumes no responsibility of software use. Any support by Lassen COE will be billed at our regular rate in six-minute increments.

This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.

This agreement shall be governed by the laws of the State of California.

Attachment F

Lassen County Office of Education
Information Technology
472-013 Johnstonville Road North
Susanville, CA 96130
Telephone (530) 251-8700 Fax: (530) 251-8750
SPIN# 143031170
FRN# 0018417279
Internet Services Agreement

FRN	FRN Name	Red Light Status
0018417279	Lassen County Office of Education	Green Light

Internet Access and Transport Services between Janesville Elementary School District (JESD) located at 464-555 Main Street, Janesville, CA 96114, and the Lassen County Office of Education (LCOE) will depend upon the Schools and Library Corporation approving the District's request for funding under the Telecommunications Act of 1996 for the services described. This agreement is effective July 1, 2024, and ends June 30, 2029.

LCOE will provide Internet Access and Transport services that are accepted and applicable under the Federal Communications Commission rules for Universal Service Fund (E-Rate) subsidy under the Telecommunications Act of 1996.

The Internet Access and Transport services provided for the District under this agreement are for daily operational support that are E-Rate eligible as specified under Internal Access and Transport (Infrastructure that facilitates Internet Access). LCOE supports speeds between 5 MB/s and 10,000 MB/s. The initial speed for this contract will be 10,000 MB/s. Maintenance and support of the equipment under this agreement are limited to E-Rate eligible services as described on the web posting of the eligible services list.

No other services will be a part of this agreement that are not E-Rate eligible.

Alteration of Agreement:
This agreement may be modified or terminated only by mutual agreement of the parties where the changes are in writing and is signed by both parties.

Terms of the Agreement:
The annual cost of this Agreement is stated below. The annual amount is based upon a five-year term and 10,000 MB/s connection. The site must authorize LCOE and its agents to install equipment on the outside and inside of the building.

Total amount of this agreement: $15,000.00 per year

Service Provider: LCOE Tech Department

Robert Talley - Technology Coordinator

Date: 1/30/2024

Approving Agency: JESD

Signature

Kimberly Fleming
Print Name

Date: _____

Attachment G

Lassen COE iSafe Annual E-Rate Training Subscription

The Lassen COE agrees to provide access to "iSafe E-Rate Training Subscription" described below to:

Janesville Union School District
P.O. Box 280
Janesville, CA 96114
530 253-3551

Effective **July 1, 2026 to June 30, 2027 hereto referred to as the "term".** The cost of $150.00 per site per year. The amount of $150.00 will be included in annual Master Agreements through June 30, 2027. No other software or services are included or implied.

The LCOE has maintains a collaborative purchase for "iSafe E-Rate Training Package". This annual subscription is $150 per site per year and provides the training materials needed to meet E-rate regulations and a system to track that training in order to provide reports in the event of an audit. iSafe added Direct AUP to our subscription at no additional cost. This component assists with creating and maintaining "Acceptable Use Policies" and even has a method available for parents to approve them online. Each site is responsible to provide the mandated training and keeping documentation for ten years in the event of an audit to receive federal funds. The iSafe program provides an easy method to train and track this requirement.

The Lassen COE assumes no responsibility of software use. Any support by Lassen COE will be billed at our regular rate in six-minute increments.

This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.

This agreement shall be governed by the laws of the State of California.

Attachment H

FOR BUDGET PURPOSES ONLY -
WILL BE INCLUDED IN MASTER AGREEMENTS

QSS BILLING
2026-27

2026-27 QSS BILLING

QSS Contract for 2026/27	$128,268.39
Total	$128,268.39
LCOE 40% of Contract	$51,307.36
District Share	$76,961.03
2025/26 Total County P2 ADA	3056.88 *
Per ADA Amount	$25.1763

District			Total Due
Janesville		**285.86**	**$7,196.91**
Johnstonville		**194.90**	**$4,906.87**
Ravendale		**2.87**	**$72.26**
Richmond		**180.38**	**$4,541.31**
Shaffer Total		**248.21**	**$6,249.02**
Susanville		**902.79**	**$22,728.94**
Lassen High		**738.81**	**$18,600.53**
Big Valley		**110.19**	**$2,774.18**
Fort Sage Unified	101.00		
Mt. Lassen Charter	139.40		
Fort Sage Total		**240.40**	**$6,052.39**
Westwood Unified		**152.47**	**$3,838.64**
Totals		**3056.88**	**$76,961.03**

*Based on P2 Submissions - No Corrections

5.7.26

Attachment I

Lassen COE CITE Student Data Privacy Services Agreement

The Lassen COE agrees to provide access to the California IT in Education (CITE) "Student Data Privacy Services" portal described below to:

Janesville Union School District
P.O. Box 280
Janesville, CA 96114
530 253-3551

Effective **July 1, 2026 through June 30, 2027 hereto referred to as the "term".** The amount of $250.00 will be included in the annual Master Agreements through June 30, 2027.

LCOE will provide access to CITE Student Data Privacy Services portal at http://www.citeprivacyservices.org/login to sign agreements and track software and/or services used to meet California's privacy regulations.

LCOE may submit and sign for software and/or services on behalf of the district as needed. LCOE will provide access to the portal to each districts designated staff as needed.

This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written.

This agreement shall be governed by the laws of the State of California.

BOARD RESOLUTION #27-06

AMEND BYLAWS
OF
NORTHERN CALIFORNIA SCHOOLS INSURANCE GROUP (NCSIG)

WHEREAS, Janesville Union School District is a Member of Northern California Schools Insurance Group and the NCSIG Board of Directors reviewed and approved the proposed amendment to the Bylaws of NCSIG on May 29, 2026.

WHEREAS, Article XIV of the NCSIG Bylaws requires approval by two-thirds (2/3) of the NCSIG membership for amendments to become effective.

NOW THEREFORE BE IT RESOLVED THAT:

The Board of Trustees of Janesville Union School District hereby approves the Amendments to the NCSIG Bylaws Amended and Restated dated May 29, 2026.

PASSED AND ADOPTED by the Board of Directors of the Janesville Union School District this 20th day of October, by the following vote:

AYES:
NOES:
ABSENT:

STATE OF CALIFORNIA
COUNTY OF LASSEN

I, Kimberly Fleming, Secretary of the Janesville Union School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of the resolution adopted by the Board of Trustees at a regularly called and conducted meeting held on said date.

_____
Secretary of Board of Trustees

Proposition 28: Arts and Music in Schools Funding Annual Certification Requirements

Name: Janesville Union Elementary
CDS Code: 1864105-0000000
Allocation Year: 2025-26

As a condition of receipt of funds pursuant to Chapter 5.1 of Part 6 of Division 1 of Title 1 of the Education Code (EC) (Section 8820 et seq.), subdivision (g) of EC Section 8820 requires a local educational agency to annually certify to the following:

(1) Certify that all Arts and Music in Schools funds received in the current fiscal year will be used to provide arts education programs, and that Arts and Music in Schools funds expended in the prior fiscal year were, in fact, used for those purposes, except as provided in paragraph (3). For local educational agencies with an enrollment of 500 or more pupils, the certification shall also ensure that at least 80 percent of funds to be expended will be used to employ certificated or classified employees to provide arts education program instruction and that the remaining funds will be used for training, supplies and materials, and arts educational partnership programs unless waived pursuant to subdivision (h) of EC Section 8820.

(2) Certify that such funds received in the current fiscal year will be used to supplement funding for arts education programs and that funds expended in the prior fiscal year were, in fact, used to supplement arts education programs.

(3) Certify that no more than 1 percent of funds received in the current fiscal year will be used for a local educational agency's administrative expenses to implement this chapter and that funds received in the prior fiscal year were, in fact, used within that limit.

✔ **By checking this box, the submitting local educational agency certifies to meeting the requirements of EC Section 8820(g)(1) through (3), as outlined above.**

Submission Date 9/28/2026 11:04:27 AM

Proposition 28: Arts and Music in Schools Funding Annual Report

Fiscal Year 2026-27

Name: Janesville Union Elementary
CDS Code: 1864105-0000000
Allocation Year: 2025-26, 2024-25, 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).

The District hired a part-time Arts and Music Paraeducator.

2. Number of full-time equivalent teachers (certificated).	0.0
3. Number of full-time equivalent personnel (classified).	0.5
4. Number of full-time equivalent teaching aides.	0.0
5. Number of students served.	303
6. Number of school sites providing arts education.	1
Date of Approval by Governing Board/Body	6/12/2024 12:00:00 AM

Annual Report Data URL

https://d16k74nzx9emoe.cloudfront.net/0d07d0cd-d904-4734-b8b0-dfbf2e5b588f/Prop%2028%20Arts%20and%20Music.pdf

Submission Date 10/8/2026 9:28:30 AM

Proposition 28: Arts and Music in Schools Funding
Final Expenditure Report
Fiscal Year 2026-27

Name: Janesville Union Elementary
CDS Code: 1864105-0000000
Allocation Year: 2023-24

Expenditure Period: July 1, 2023 to June 30, 2026

Allocation Amount	$45,082
Amount Expended	$38,556
Amount Unexpended	$6,526

Submission Date 10/8/2026 9:30:01 AM

Oct. 3, 2026

Dear Janesville Board Members,

Some of our wonderful parent volunteers came up with a few additional fundraisers for the Class of 2027 that involve our local community stores/venders/organizations.

We kindly ask for your approval of these additional fundraisers:

- Breakfast with Santa at the Veteran's Hall
- Spring Carnival
- Selling Donuts/Pies/Candy bars
- Silent Auctions/Live Auctions (Items to be auctioned are donated)
- BBQ Dinner (not the BTS dinner)

Thank you,

Sheri Downs and Heather Ethridge

Class of 2027 Advisors

MEMORANDUM OF UNDERSTANDING

Between

Janesville Elementary School

464–555 Main St.

Janesville, CA 96130

and

Rubin Sorrell II, DDS, MPH — Sorrell Oral Health Solutions

Effective Date: Upon final signature by both parties

Term: Through June 30, 2027 (2026–2027 school year), unless terminated earlier per Section VIII. Renewable by written agreement.

I. Purpose

The purpose of this MOU is to establish a collaboration in which Rubin Sorrell II, DDS, MPH, operating as Sorrell Oral Health Solutions (the "Provider"), provides preventive, trust-first mobile oral health services at Janesville Elementary School sites — Janesville Elementary School (grades TK–8) — and serves as a liaison to traditional dental providers when patients need definitive treatment. The shared goals are to (1) reduce tooth decay and pain, (2) support continuity of care, and (3) improve access for children, youth, and their families.

II. Services & Model of Care (Preventive + Liaison)

The Provider will provide on-site preventive services including:

- Dental exam (visual/clinical; no X-rays in the mobile setting).
- Fluoride varnish to strengthen enamel and prevent cavities.
- Silver Diamine Fluoride (SDF) to arrest active decay when appropriate and consented.
- Basic cleaning (prophylaxis) when appropriate for patients who have not yet accessed a traditional dental visit.

Liaison to Traditional Dentistry:

When needs exceed this preventive scope (e.g., X-rays, fillings, extractions, root canals, specialty care), the Provider will coordinate referrals to patient dental homes or local providers to ensure continuity of definitive treatment.III. Rhythm of Care (Biannual Cadence)

The Provider and Janesville Elementary School agree to a recurring schedule that builds trust and consistency: agreed sites will be visited twice a year.

This cadence is designed to stabilize disease, prevent new decay, and link students to definitive care when needed.

IV. Roles & Responsibilities

A. Provider Responsibilities

1. Provide on-site preventive services outlined in Section II with informed consent.

2. Collect/secure consents and required forms; support Janesville Elementary School with template language and multilingual materials (English, Spanish, and other languages as needed).

3. Billing: Bill Medi-Cal/Denti-Cal or other eligible coverage, as applicable; no cost to covered patients.

4. Referrals/Liaison: For complex needs or existing dental homes, coordinate referrals and provide exam/screening summaries to facilitate care continuity.

5. Education/Engagement: Participate in family/community meetings (as invited) to explain preventive care and how to access definitive treatment.

6. Compliance: Adhere to all applicable laws/regulations, including privacy and data protection; maintain appropriate clinical licensure and professional liability coverage.

7. Documentation: Provide encounter documentation consistent with payer and regulatory requirements; share non-PHI program metrics with Janesville Elementary School as mutually agreed.

B. Janesville Elementary School Responsibilities

1. Space & Scheduling: Provide a clean, safe area for setup (e.g., classroom, multipurpose room, community space) and coordinate site schedules.

2. Outreach & Consents: Support distributing/collecting consents and informing participants/families of visit dates and services.

3. Coordination: Identify a point of contact for logistics, room access, and day-of coordination; include the Provider in relevant planning meetings.

4. Support Referrals: When possible, assist patients/families in following up with referred traditional dental providers (especially where transportation or language access are barriers).

V. Privacy, Data, and Confidentiality

Both parties will protect patient privacy and confidentiality in accordance with applicable federal, state, and local requirements. Only the minimum necessary information will be shared,

and no personally identifiable information will be exchanged without proper authorization/consent.

VI. Safety & Infection Control

The Provider will follow current infection control standards and site safety rules. Janesville Elementary School will ensure the space provided is reasonably clean, accessible, and compliant with venue policies.

VII. Insurance & Indemnification

Each party will maintain its own insurance (e.g., professional/general liability) and will be responsible for acts/omissions of its personnel. To the extent permitted by law, each party agrees to hold the other harmless for claims arising from its own services and operations.

VIII. Term, Renewal, and Termination

- Term: From the Effective Date through June 30, 2027.
- Renewal: May be extended by written agreement.
- Termination: Either party may terminate with 30 days' written notice (or sooner by mutual consent or for cause).

IX. Costs & Payment

Services will be billed to eligible coverage (e.g., Medi-Cal/Denti-Cal). If uninsured patients are served, the parties will confer on feasible options (e.g., referrals, grant-supported services, or other arrangements) prior to service days.

X. Communications & Branding

Public announcements, flyers, or co-branding will be coordinated in advance. The Provider can provide template language and materials upon request.

XI. Amendments

Amendments must be in writing and signed by authorized representatives of both parties.

Signatures

Janesville Elementary School

Authorized Representative: Kimberly Flores

Title: Superintendent/Principal

Date: 9/15/26

Rubin Sorrell II, DDS, MPH — Sorrell Oral Health Solutions

Authorized Representative: _____

Date: _____

MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN
BIG VALLEY JOINT UNIFIED SCHOOL DISTRICT, FORT SAGE UNIFIED SCHOOL DISTRICT, JANESVILLE UNION SCHOOL DISTRICT, JOHNSTONVILLE ELEMENTARY SCHOOL DISTRICT, LASSEN UNION HIGH SCHOOL DISTRICT, RAVENDALE-TERMO ELEMENTARY SCHOOL DISTRICT, RICHMOND ELEMENTARY SCHOOL DISTRICT, SHAFFER ELEMENTARY SCHOOL DISTRICT, SUSANVILLE SCHOOL DISTRICT, WESTWOOD UNIFIED SCHOOL DISTRICT
AND
LASSEN COUNTY OFFICE OF EDUCATION

Student Data Sharing Agreement for SARB and Care Team Interventions

PARTIES: This Memorandum of Understanding ("MOU") is entered into by and between **Big Valley Joint School District, Fort Sage Unified School District, Janesville Union School District, Johnstonville Elementary School District, Lassen Union High School District, Ravendale-Termo Elementary School District, Richmond Elementary School District, Shaffer Elementary School District, Susanville School District, Westwood Unified School District** and **Lassen County Office of Education** (collectively referred to as "the Parties").

PURPOSE: The purpose of this MOU is to establish a formal protocol for the secure, legal, and efficient sharing of student data. This data sharing is explicitly intended to support the **School Attendance Review Board (SARB)** and the **Care Team Interventions** in identifying, intervening, and providing coordinated support services to students experiencing chronic absenteeism, truancy, or severe behavioral/socio-emotional barriers to education.

1. Term and Termination

- **Effective Date:** This MOU shall become effective on **August 1, 2026**.
- **Duration:** This agreement will remain in effect for a period of **one (1) year** from the effective date, automatically renewing annually unless amended.
- **Termination:** Either party may terminate this MOU upon written notice to the other party.

2. Scope of Data to be Shared

The Parties agree to share only the minimum necessary data required to fulfill the objectives of the SARB and Care Team Interventions. This data may include, but is not limited to:

- **Demographic Information:** Student name, DOB, grade level, parent/guardian contact info.
- **Attendance Records:** Daily attendance, period attendance, tardies, and chronic absence tracking.
- **Academic Progress:** Current grades, credit accrual status, and progress reports.
- **Behavioral/Disciplinary Data:** Suspension/expulsion history relevant to interventions.
- **Intervention History:** Documentation of previous Tier 1 and Tier 2 interventions attempted.

3. Data Confidentiality and Compliance (FERPA)

The Parties acknowledge that student records are protected by the **Family Educational Rights and Privacy Act (FERPA)** (20 U.S.C. § 1232g; 34 CFR Part 99) and applicable state privacy laws

[California Education Code §§ 49060 et seq. (Pupil Records)., California Education Code § 49073.1 (Privacy of Pupil Records/Third-Party Contracts).

Pursuant to **California Education Code § 49076(a)(1)(G)**, access to pupil records is permitted without parental consent to a **School Attendance Review Board (SARB)** member, or a trainee or intern under the supervision of a SARB member, for purposes of fulfilling the board's statutory duties.

Furthermore, under **Cal. Ed. Code § 48297**, specific information regarding truancy may be disclosed to local law enforcement or social service agencies participating in joint truancy prevention programs.

4. Roles and Responsibilities

Lassen County School Districts agrees to:

1. Document efforts to improve the student's attendance.
2. Document communication with parent/guardian to improve attendance.
3. Document efforts to use all appropriate school site, school district, and community resources available to school (includes Student Study Team {SST}, after-school programs; and, if appropriate, summer school, credit retrieval, etc., as well as Community Resources available through Lassen County Health and Social Services and other County Services)
4. Allowance of sufficient time for improvement in student's attendance to occur.
5. Identify students meeting the threshold for SARB or Care Team referral.
6. Provide updated attendance and intervention logs prior to scheduled meetings.
7. Designate a primary Point of Contact (POC) to coordinate data transfers.

Lassen County Office of Education agrees to:

1. Review shared data solely to determine appropriate tiered systems of support.
2. Refer student and families to services.
3. Identify barriers to attendance and create a success plan to increase attendance.
4. Facilitate SARB Hearings and/or Care Team Meetings.
5. Maintain strict internal controls so that only authorized SARB/Care Team members have access to the data.
6. Provide feedback on intervention outcomes to ensure continuity of care.

5. Data Retention and Destruction

- **Retention:** Data shared under this MOU will be retained only as long as the student is actively being served by the SARB/Care Team or as required by state record retention laws.
- **Destruction:** Upon termination of this MOU or when the data is no longer required, the receiving party agrees to securely destroy or return all personally identifiable information (PII) received under this agreement.

6. Indemnification and Liability

Each party shall be responsible for its own acts and omissions and those of its officers, employees, and agents. Neither party shall be liable for any breach of security or unauthorized disclosure of data caused by the negligence or willful misconduct of the other party.

7. Signatures and Authorization

By signing below, the Parties certify that they are authorized representatives and agree to the terms outlined in this Memorandum of Understanding.

Lassen County Office of Education	Date
Big Valley Joint School District	Date
Fort Sage Unified School District	Date
Janesville Union School District	Date
Johnstonville Elementary School District	Date
Lassen Union High School District	Date
Ravendale-Termo Elementary School District	Date
Richmond Elementary School District	Date
Shaffer Elementary School District	Date
Susanville School District	Date
Westwood Unified School District	Date

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

SUBJECT:
Staff Meal Reimbursement Rate

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Andrea Kellogg, Chief Business Official

ENCLOSURES:
None

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund

MEETING DATE:
October 20, 2026

ROLL CALL REQUIRED:
No

BACKGROUND:

The District has not increased meal reimbursement rates for employees who attend conferences etc. since 2015. The meal reimbursement is currently as follows:

Breakfast $10.00
Lunch $15.00
Dinner $25.00

The District requests the board approve an increase to the meal reimbursement rate equivalent to the IRS reimbursement rates provided which are currently as follows:

Per Day Meal Reimbursement Maximum: $80.00 per day broken down as follows:

Breakfast $20.00
Lunch $25.00
Dinner $35.00

RECOMMENDATION:

Board approval is requested.

Policy 3350: Travel Expenses

Status: ADOPTED

Original Adopted Date: 01/20/2015 | **Last Revised Date:** 05/21/2024 | **Last Reviewed Date:** 05/21/2024

The Governing Board recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent/Principal or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent/Principal or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent/Principal or designee prior to traveling. The Superintendent/Principal or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, it is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent/Principal or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent/Principal or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

Meal costs shall be reimbursed based on documented actual expenses within the maximum amounts established by the Superintendent/Principal or designee and based on the time of day that travel for district business begins and ends.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only

with the approval of the Superintendent/Principal or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent/Principal or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When approved by the Superintendent/Principal or designee, an employee may be issued a district credit card for use while on authorized district business. Receipts documenting the expenses incurred on a district credit card shall be submitted promptly following return from travel. Under no circumstances shall personal expenses be charged on a district credit card, even if the employee intends to subsequently reimburse the district for the personal charges.

When necessary, the Superintendent/Principal or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business. Within 10 working days following return from travel, the employee shall submit a final accounting with all necessary supporting documentation. He/she shall refund to the district any amount of cash advance exceeding the actual approved reimbursable expenses.

2026-2027 Special Per Diem Rates

Notice 2026-60

SECTION 1. PURPOSE

This annual notice provides the 2026-2027 special per diem rates for taxpayers to use in substantiating the amount of ordinary and necessary business expenses incurred while traveling away from home, specifically (1) the special transportation industry meal and incidental expenses (M&IE) rates, (2) the rate for the incidental expenses only deduction, and (3) the rates and list of high-cost localities for purposes of the high-low substantiation method.

SECTION 2. BACKGROUND

Rev. Proc. 2019-48, 2019-51 I.R.B. 1392 (or successor), provides rules for using a per diem rate to substantiate, under § 274(d) of the Internal Revenue Code and § 1.274-5 of the Income Tax Regulations, the amount of ordinary and necessary business expenses paid or incurred while traveling away from home. Taxpayers using the rates and list of high-cost localities provided in this notice must comply with Rev.

Proc. 2019-48 (or successor). Notice 2025-54, 2025-41 I.R.B. 479, provides the rates and list of high-cost localities for the period October 1, 2025, to September 30, 2026.

SECTION 3. SPECIAL M&IE RATES FOR TRANSPORTATION INDUSTRY

The special M&IE rates for taxpayers in the transportation industry are $80 for any locality of travel in the continental United States (CONUS) and $86 for any locality of travel outside the continental United States (OCONUS). See section 4.04 of Rev. Proc. 2019-48 (or successor).

SECTION 4. RATE FOR INCIDENTAL EXPENSES ONLY DEDUCTION

The rate for any CONUS or OCONUS locality of travel for the incidental expenses only deduction is $5 per day. See section 4.05 of Rev. Proc. 2019-48 (or successor).

SECTION 5. HIGH-LOW SUBSTANTIATION METHOD

1. Annual high-low rates. For purposes of the high-low substantiation method, the per diem rates in lieu of the rates described in Notice 2025-54 (the per diem substantiation method) are $329 for travel to any high-cost locality and $230 for travel to any other locality within CONUS. The amount of the $329 high rate and $230 low rate that is treated as paid for meals for purposes of § 274(n) is $86 for travel to any high-cost locality and $74 for travel to any other locality within CONUS. See section 5.02 of Rev. Proc. 2019-48 (or successor). The per diem rates in lieu of the rates described in Notice 2025-54 (the meal and incidental expenses only substantiation method) are $86 for travel to any high-cost locality and $74 for travel to any other locality within CONUS.

2. High-cost localities. The following localities have a federal per diem rate of $280 or more, and are high-cost localities for the specified portion of the calendar year:

Key City	County or Other Defined Location	Portion of Calendar Year
Alabama		
Gulf Shores	Baldwin	June 1 – July 31
Arizona		
Phoenix/ Scottsdale	Maricopa	February 1 – March 31
Sedona	City limits of Sedona	October 1 – December 31 and March 1 – September 30
Tucson	Pima	January 1 – March 31
California		
Los Angeles	Los Angeles, Orange, and Ventura, and Edwards AFB, less the city of Santa Monica	October 1 – September 30
Mammoth Lakes	Mono	December 1 – March 31
Monterey	Monterey	October 1 – September 30
Napa	Napa	October 1 – September 30
Palm Springs	Riverside	October 1 – April 30
San Diego	San Diego	October 1 – September 30
San Francisco	San Francisco	October 1 – September 30
San Luis Obispo	San Luis Obispo	June 1 – July 31
San Mateo/Foster City/Belmont	San Mateo	October 1 – September 30
Santa Barbara	Santa Barbara	October 1 – September 30
Santa Monica	City limits of Santa Monica	October 1 – September 30
South Lake Tahoe	El Dorado	October 1 – March 31 and June 1 – September 30
Sunnyvale/ Palo Alto/San Jose	Santa Clara	October 1 – September 30
Yosemite National Park	Mariposa	December 1 – April 30
Colorado		
Aspen	Pitkin	December 1 – September 30
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	October 1 – October 31 and April 1 – September 30
Silverthorne/ Breckenridge	Summit	December 1 – March 31
Steamboat Springs	Routt	December 1 – March 31 and June 1 – September 30
Telluride	San Miguel	December 1 – March 31
Vail	Eagle	October 1 – September 30

Delaware

Lewes	Sussex	June 1 – August 31

District of Columbia

Washington, D.C. (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	October 1 – September 30

Florida

Boca Raton/Delray Beach/Jupiter	Palm Beach and Hendry	January 1 – April 30
Bradenton	Manatee	February 1 – March 31
Cocoa Beach	Brevard	February 1 – March 31
Fort Lauderdale	Broward	January 1 – April 30
Fort Myers	Lee	January 1 – April 30
Fort Walton Beach/ DeFuniak Springs	Okaloosa and Walton	June 1 – July 31
Gulf Breeze	Santa Rosa	June 1 – July 31
Key West	Monroe	October 1 – September 30
Miami	Miami-Dade	December 1 – May 31
Naples	Collier	December 1 – April 30
Sarasota	Sarasota	February 1 – April 30
Sebring	Highlands	February 1 – March 31
Stuart	Martin	February 1 – March 31
Tampa/ St. Petersburg	Pinellas and Hillsborough	February 1 – April 30
Vero Beach	Indian River	December 1 – April 30

Georgia

Atlanta	Fulton and DeKalb	January 1 – March 31
Jekyll Island/ Brunswick	Glynn	March 1 – July 31

Idaho

Boise	Ada	October 1 – October 31 and June 1 – September 30
Coeur d'Alene	Kootenai	June 1 – August 31
Sun Valley/ Ketchum	Blaine and Elmore	December 1 – March 31 and June 1 – September 30

Illinois

Chicago	Cook and Lake	October 1 – November 30 and April 1 – September 30

Maine

Bar Harbor/ Rockport	Hancock and Knox	October 1 – October 31 and May 1 – September 30
Kennebunk/Kittery/ Sanford	York	July 1 – August 31
Portland	Cumberland and Sagadahoc	October 1 – October 31 and June 1 – September 30

Maryland

Ocean City	Worcester	June 1 – August 31
Washington, D.C. Metropolitan Area	Montgomery and Prince George's	October 1 – September 30

Massachusetts

Boston/Cambridge	Suffolk and city of Cambridge	October 1 – September 30
Falmouth	City limits of Falmouth	June 1 – August 31
Hyannis	Barnstable less the city of Falmouth	July 1 – August 31
Martha's Vineyard	Dukes	October 1 – September 30
Nantucket	Nantucket	June 1 – September 30

Michigan

Mackinac Island	Mackinac	July 1 – August 31
Petoskey	Emmet	June 1 – August 31
Traverse City	Grand Traverse	July 1 – August 31

Minnesota

Duluth	St. Louis	October 1 – October 31 and June 1 – September 30

Montana

Big Sky/ West Yellowstone/ Gardiner	Gallatin and Park	June 1 – September 30
Kalispell/Whitefish	Flathead	July 1 – September 30

New Jersey

Toms River	Ocean	June 1 – August 31

New Mexico

Albuquerque	Bernalillo	October 1 – March 31

New York

Glens Falls	Warren	July 1 – August 31
Lake Placid	Essex	July 1 – August 31
New York City	Bronx, Kings, New York, Queens, and Richmond	October 1 – September 30
Saratoga Springs/ Schenectady	Saratoga and Schenectady	July 1 – August 31

North Carolina

Kill Devil Hills	Dare	June 1 – August 31

Oregon

Bend	Deschutes	June 1 – August 31
Eugene/Florence	Lane	June 1 – July 31
Seaside	Clatsop	July 1 – August 31

Pennsylvania

Hershey	Hershey	June 1 – August 31
Philadelphia	Philadelphia	October 1 – November 30 and September 1 – September 30

Rhode Island

Jamestown/ Middletown/ Newport	Newport	October 1 – October 31 and June 1 – September 30

South Carolina

Charleston	Charleston, Berkeley, and Dorchester	October 1 – September 30
Hilton Head	Beaufort	April 1 – August 31

Tennessee

Nashville	Davidson	October 1 – September 30

Utah

Moab	Grand	October 1 – October 31, March 1 – June 30, and September 1 – September 30
Park City	Summit	October 1 – September 30

Vermont

Burlington	Chittenden	October 1 – October 31 and May 1 – September 30
Manchester	Bennington	October 1 – October 31 and July 1 – September 30
Montpelier	Washington	October 1 – October 31 and June 1 – September 30

Virginia

Virginia Beach	City of Virginia Beach	June 1 – August 31
Wallops Island	Accomack	July 1 – August 31
Washington, D.C. Metropolitan Area	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax	October 1 – September 30

Washington

Port Angeles/ Port Townsend	Clallam and Jefferson	June 1 – September 30
Seattle	King	October 1 – September 30

Wyoming

Cody	Park	June 1 – September 30
Jackson/Pinedale	Teton and Sublette	October 1 – September 30

3. Changes in high-cost localities. The list of high-cost localities in this notice differs from the list of high-cost localities in section 5 of Notice 2025-54.

a. The following localities have been added to the list of high-cost localities: Tucson, Arizona; San Mateo/Foster City/Belmont, California; Albuquerque, New Mexico; Cody, Wyoming.

b. The following localities have changed the portion of the year in which they are high-cost localities: Napa, California; South Lake Tahoe, California; Yosemite National Park, California; Aspen, Colorado; Steamboat Springs, Colorado; Telluride, Colorado; Fort Myers, Florida; Falmouth, Massachusetts; Toms River, New Jersey; New York City, New York; Philadelphia, Pennsylvania; Hilton Head, South Carolina; Manchester, Vermont; Montpelier, Vermont; Port Angeles/Port Townsend, Washington.

c. The following locality has been removed from the list of high-cost localities: Panama City, Florida.

d. The following locality has a correction to the portion of the year in which the locality is a high-cost locality: Sun Valley/Ketchum, Idaho.

SECTION 6. EFFECTIVE DATE

This notice is effective for per diem allowances for lodging, meal and incidental expenses, or for meal and incidental expenses only, that are paid to any employee on or after October 1, 2026, for travel away from home on or after October 1, 2026. For purposes of computing the amount allowable as a deduction for travel away from home, this notice is effective for meal and incidental expenses or for incidental expenses only paid or incurred on or after October 1, 2026. See sections 4.06 and 5.04 of Rev. Proc. 2019-48 (or successor) for transition rules for the last 3 months of calendar year 2026.

SECTION 7. EFFECT ON OTHER DOCUMENTS

Notice 2025-54 is superseded.

DRAFTING INFORMATION

The principal author of this notice is Bruce Chang of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding this notice, contact Mr. Chang at 202-317-7005 (not a toll-free call).

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

SUBJECT:
2026/27 Referee Pay

AGENDA ITEM AREA:
Action

REQUESTED BY:
Kimberly Fleming, Superintendent/Principal

ENCLOSURES:
Referee Pay

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund

MEETING DATE:
October 20, 2026

BACKGROUND

The District wants to ensure it is offering competitive wages for referees. Please see attached email.

RECOMMENDATION:

The District recommends increasing the referee rate of pay:

$35.00 per game for all sports

Sadye Tow

From: Katrina Branch
Sent: Monday, October 12, 2026 8:35 AM
To: Kim Fleming; Andrea Kellogg; Sadye Tow
Cc: Jessica Solomon
Subject: Referee Pay

Hello,

Last week at our girls' basketball coaches meeting we discussed the increase of referee rate of pay. All schools were in agreement that the rate should be increased to at least $35 per game. Pam Wolf is planning on proposing this to LCEAL.

However, in the meantime, if possible, I would like to increase Janesville's pay rate. The last pay increase occurred in November of 2019. The cost of living has drastically increased since then and the majority of our refs do not live in the Janesville area. Athletics is willing to cover the cost increase of $10 if needed.

Additionally, each year we have an outside person schedule refs for all basketball games for girls' and boys' basketball. Megan Harrod was on the fence this year about stepping into this volunteered position this year but has now decided to do it again. We would really like to find a way to compensate her for work. Our LCEAL basketball programs would not run as efficiently without this service.

Please let me know the next steps in making this possible.

Sincerely,

Katrina Branch
Athletic Director

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
DEVELOPER FEE SUMMARY
2025-2026

2025-26	DATE	NAME	LOCATION	SQ.FT.	FEE RATE	65.00%	3% LCOE	DIST REVENUE	YTD
1	8/8/2025	David Tamplen	714-035 Hicks Road	816	4.76	2,524.70	$75.74	$2,448.96	2,448.96
2	4/17/2026	Ginny Chiguaquz	463-840 Bumpus Road	801	4.76	2,478.29	$74.35	$2,403.95	4,852.91
3	6/3/2026	Scott and Rebecca Gallego:	713-550 Honey Girl Lane	730	4.76	2,258.62	$67.76	$2,190.86	7,043.77
4	6/9/2026	Rossennis Peter	544-250 Hwy 395, Milford	1801	4.76	5,572.29	$167.17	$5,405.13	12,448.89
5	6/24/2026	Stephanie & Chad Propertie	464-785 Main Street	5100	0.05	165.75	$4.97	$160.78	12,609.67
						12,999.66	389.99	12,609.67	
Beginning Balance 7/1/25		**85,534.55**							
1st Qtr Interest		751.41							
2nd Qtr Interest		757							
3rd Qtr Interest		959.51							
4th Qtr Interest		1123.63							
Total Interest		3591.55							
District 65%		12,999.66							
Total Revenue		16,591.21							
Total Expenses		(389.99)	LCOE FEES						
Adjustment									
Total Expenses		(389.99)							
Rounding									
Ending Fund Balance		**101,735.77**							
Unaudited Actuals		**0.00**							

YEAR	TOTAL INCOME	YEAR	TOTAL INCOME
2000-01	$ 40,658.81	2013-14	$ -
2001-02	$ 41,425.14	2014-15	$ 1,460.62
2002-03	$ 65,545.61	2015-16	$ 13,496.12
2003-04	$ 70,884.67	2016-17	$ 5,310.81
2004-05	$ 81,226.53	2017-18	$ 1,105.83
2005-06	$ 65,260.86	2018-19	$ 12,428.47
2006-07	$ 62,714.96	2019-20	$ 11,308.43
2007-08	$ 21,177.86	2020-21	$ 17,111.47
2008-09	$ 14,486.21	2021-22	$ 21,265.00
2009-10	$ -	2022-23	$ 6,742.54
2010-11	$ 38,763.31	2023-24	$ 15,480.23
2011-12	$ 4,975.09	2024-25	$ 9,183.61
2012-13	$ 2,359.00	2025-26	

DISCUSSION/ACTION ITEM: E