

# REGULAR MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

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

**Tuesday, January 16, 2024 at 5:30 p.m.**

## Agenda

*Any person with a disability may request this agenda be made available in an appropriate alternative format. A request for a disability related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting to Jamie Huber, 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. Certain Personnel Matters (Pursuant to Government Code § 54957 (a) to consider assignment, appointment, employment, dismissal, release, and evaluation of performance public employees).
- B. Labor Negotiations (Pursuant to Government Code § 54957.6, the Board will meet with its designated representative, Jamie Huber, to consider labor negotiations with represented and unrepresented employees (California School Employees' Association (CSEA), Janesville Teachers' Association (JTA), and Administration/Management).
- C. Individual Student Disciplinary Matter(s)/Student Needs(s) (Pursuant to Government Code § 54957, requires closed session to prevent disclosure of confidential student information).
- D. Public Employee Performance Evaluation – Superintendent/Principal (Pursuant to Government Code §54957).

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 Report
  - E. Superintendent Report
    - i. Enrollment
  - F. Board Report

- XI. CORRESPONDENCE (Informational)
- A. Letter from the Lassen County Office of Education Regarding Positive Certification of the 2023-24 First Interim Budget Report.

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, December 19, 2023
  - 2. December 2023 Warrants
  - 3. Cash Flow/Payroll
  - 4. Quarterly Interest
- B. Certificated Personnel Items:
  - 1. Employment
    - a) Holly Cardoza – Effective 1/8/24

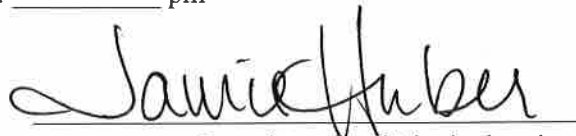
XIII. DISCUSSION/ACTION ITEMS:

- A. Review 2022-23 Audit Report from SingletonAuman Certified Public Accountants (Informational)
- B. Approve Janesville Union School District's 2022/23 School Accountability Report Card (Action)
- C. Approve Classified Stipend Job Description (Action):
  - i. Speech Electronic Helper (E-Helper)
- D. Discuss Home to School Transportation Shortage (Discussion)
- E. Approve Updated Salary Schedule for Superintendent/Principal (Action)
- F. Approve Addendum to Contract for Superintendent/Principal (Action)
- G. First Reading of Board Bylaws (Procedural):
  - Bylaw 9250 Remuneration, Reimbursement, and Other Benefits
- H. First Reading to Review/Revise/Adopt Board Policies, Administrative Regulations, Board Bylaws and Exhibits: (Procedural)
  - Board Policy 0460: Local Control and Accountability Plan
  - Administrative Regulation 0460: Local Control and Accountability Plan
  - Board Policy 0500: Accountability
  - Board Policy 0520: Intervention in Underperforming Schools
  - Administrative Regulation 1220: Citizen Advisory Committees

- Board Policy 1431: Waivers
- Board Policy 3400: Management of District Assets/Accounts
- Administrative Regulation 3400: Management of District Assets/Accounts
- Board Policy 5131.2: Bullying
- Administrative Regulation 5131.2: Bullying
- Administrative Regulation 5141.21: Administering Medication and Monitoring Health Conditions
- Board Policy 5148.3: Preschool/Early Childhood Education
- Administrative Regulation 5148.3: Preschool/Early Childhood Education
- Board Policy 6142.8: Comprehensive Health Education
- Administrative Regulation 6142.8: Comprehensive Health Education
- Board Policy 6170.1: Transitional Kindergarten
- Board Bylaw 9321: Closed Session
- Exhibit (1) 9321: Closed Session
- Exhibit (2) 9321: Closed Session

- 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: 12 January 2024



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

Posted: January 12, 2024 @ 4:00 p.m.



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

**AGENDA**

Thursday, January 11, 2024 at 3:00pm  
JUS Staff Lunch Room

- I. CALL TO ORDER
- II. ACTION/DISCUSSION/INFORMATION
  - A. Approval of Agenda
  - B. Approval of Minutes from December 14, 2023
  - C. Review and Approve Emergency Operations Plan (EOP) 2024-2025
  - D. Approve Parent Survey Questions
  - E. Distribute Breakdown of LCAP
  - F. Review School Accountability Report Card
  - G. Review Measures of Academic Performance (MAP) Scores
  - H. Upcoming Parent Night
- III. PUBLIC COMMENT
- IV. REPORTS – COUNCIL SUBCOMMITTEES/CATEGORICAL PROGRAMS
  - A. Superintendent
  - B. School-wide Presentations
  - C. Technology
- V. OTHER
- VI. FUTURE AGENDA ITEMS
  - A. Budget Updates
  - B. LCAP
  - C. Discuss Healthy Kids Survey Results
- VII. ADJOURNMENT



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

**MINUTES**

Thursday, December 14, 2023 at 3:00pm  
JUS Staff Lunch Room

**I. CALL TO ORDER 3:02 PM**

SSC Members present: Kim Flemming, Joy Kirkner, Jamie Huber, Sabrina Johnson, Jacey Herman, Karri Gamez

SSC Guests present: Andy Kellogg

SSC Members absent: Emily Herndon, Kimberlee Addams, Adriana Newton

3:17 PM Kim Flemming left and returned at 3:49PM

CALL TO ORDER Jacey Herman called the meeting to order at 3:05 PM

**II. ACTION/DISCUSSION/INFORMATION**

- A. Approval of Agenda MCU (Johnson/Flemming)
- B. Approval of Minutes from October 12, 2023 MSCU (Johnson/Flemming)
- C. Approve SSC By-Laws MSCU (Johnson/Flemming)
- D. Review Emergency Operations Plan (EOP) 2024-2025
  - a. Andy suggested that we need an elopement policy both for the district and the board. She has legal language she was going to bring for next meeting.
    - i. Questions stay the same. QR code and drop box will happen again. Andy and Jamie will go over comments and Jamie will give us a summary.
    - ii. Distribute copy of 2022-2023 Parent Survey Questions for Review & Determine how comments will be distributed. Questions stay the same. Add at the end, "If you would like to be entered in a drawing for a prize, please add your name and number." Ask local businesses for gift cards. Questions stay the same. QR code and drop box will happen again. Andy and Jamie will go over comments and Jamie will give us a summary.
- E. Determine Date of Parent Survey (Via Survey Monkey) March 4 - 15
- F. Educator Effectiveness Block Grant Plan/ Title II (High Quality Professional Development)
  - a. Most training in 5 years. Para training on behavior, connection, and importance of job. Certificated trainings on science, writing, RTI. Teachers appreciated input for future trainings. Teachers feel the days are very effective and well used.
- G. Online Tutoring Follow Up. Needs more advertisement

- H. Game Night January 25<sup>th</sup>. Maybe have a SKOOLI demonstration in activity room
- I. California Healthy Kids Survey. Completed
- J. Distribute Copy of LCAP. Andy will bring report to the next meeting
- K. Discuss Goals and Timelines for LCAP Process. Feb have a stakeholders meeting. March have a good idea. April really get details. May final approval.
- L. Business Manager to Discuss First Interim Reports- better outlook than projected. 13 new students helps.
- M. Budget Updates

III. PUBLIC COMMENT- nothing to report

IV. REPORTS – COUNCIL SUBCOMMITTEES/CATEGORICAL PROGRAMS

- A. Superintendent- donations from community. We will be able to give gifts to 47 students and their families.
- B. School-wide Presentations- Anti drug assembly
- C. Technology

V. OTHER- nothing to report

VI. FUTURE AGENDA ITEMS

- A. Approve Parent Survey
- B. Approve Emergency Operations Plan (EOP) 2024-2025
- C. Budget Updates
- D. Distribute Copy of LCAP. Review School Accountability Report Card
- E. Plan final parent involvement night
- F. Ca Healthy Kids Survey Results in Feb.

VII. ADJOURNMENT MSCU (Flemming/Johnson) adjourned at 4:05 PM



# Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

REPORTS ITEM: E

## Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 01/11/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	9	10	4	1	5
OK-B	Brown	Kindergarten	0	0	0	2	22	24	11	3	10
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	1	11	12	4	2	6
1A	Burkman	Grade 1	0	0	0	1	20	21	6	1	14
1B	Rubio	Grade 1	0	0	0	0	6	6	3	1	2
2A	Herman	Grade 2	0	0	0	1	19	20	10	1	9
2B	Rubio	Grade 2	0	0	0	1	13	14	7	1	6
3A	Cardoza	Grade 3	0	0	0	0	21	21	6	2	13
3B	Gamez	Grade 3	0	0	0	0	21	21	7	3	11
4A	Bailey	Grade 4	0	0	0	0	12	12	4	1	7
4B	Branch	Grade 4	0	0	0	0	18	18	8	3	7
5A	Bailey	Grade 5	0	0	0	0	14	14	2	0	12
5B	Malone	Grade 5	0	0	0	0	24	24	13	3	8
6A	Fleming	Grade 6	0	0	0	0	17	17	8	1	8
6B	Gillespie	Grade 6	0	0	0	0	17	17	3	2	12
7A	George	Grade 7	0	0	0	0	19	19	2	3	14
7B	Downs	Grade 7	0	0	0	0	20	20	7	4	9
8A	Ethridge	Grade 8	1	0	0	0	17	18	3	0	15
8B	Foreman	Grade 8	0	0	0	0	16	16	10	1	5
ADA-HH07-A	Melander	Home Hospital - Grade 07	0	0	0	0	1	1	0	0	1
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	1	1	1	0	0
Total For School:			2	0	0	6	318	326	119	33	174

# Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

## Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 01/12/2023

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	6	6	1	1	4
OK-B	Brown	Kindergarten	1	0	0	0	19	20	7	3	10
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	12	12	2	1	9
1A	Van Zandt	Grade 1	2	0	0	1	13	16	6	4	6
1B	Burkman	Grade 1	0	0	0	0	16	16	5	2	9
2A	Herman	Grade 2	3	0	0	0	16	19	5	2	12
2B	Rubio	Grade 2	3	0	0	0	14	17	5	1	11
3A	Downs	Grade 3	0	0	0	1	17	18	9	2	7
3B	Gamez	Grade 3	0	0	0	0	17	17	5	3	9
4A	Gillespie	Grade 4	2	0	0	0	17	19	8	0	11
4B	Teeter	Grade 4	0	0	0	0	18	18	6	1	11
5A	Bailey	Grade 5	1	0	0	0	17	18	7	0	11
5B	Malone	Grade 5	1	0	0	0	17	18	5	1	12
6A	Fleming	Grade 6	0	0	0	1	18	19	5	4	10
6B	Otis	Grade 6	3	0	0	0	15	18	3	3	12
7A	George	Grade 7	2	0	0	1	15	18	6	1	11
7B	Pratt	Grade 7	2	0	0	0	17	19	6	2	11
8A	Ethridge	Grade 8	0	0	0	0	13	13	4	1	8
8B	Foreman	Grade 8	1	0	0	0	16	17	3	3	11
ADA-HH08-A	Ethridge	Home & Hospital 8	0	0	0	0	0	0	0	0	0
IS 03-A	Downs	Independent Study 03	0	0	0	0	0	0	0	0	0
IS 04-A	Gillespie	Independent Study 04	0	0	0	0	0	0	0	0	0
IS 06-A	Azevedo	Independent Study 06	0	0	0	0	0	0	0	0	0
Total For School:			21	0	0	4	293	318	98	35	185

# Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

## Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 12/12/2023

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	10	10	4	1	5
OK-B	Brown	Kindergarten	0	0	0	0	23	23	10	3	10
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	12	12	4	2	6
1A	Burkman	Grade 1	1	0	0	1	18	20	6	1	13
1B	Rubio	Grade 1	0	0	0	0	6	6	3	1	2
2A	Herman	Grade 2	0	0	0	0	20	20	10	1	9
2B	Rubio	Grade 2	0	0	0	0	13	13	6	1	6
3A	Van Zandt	Grade 3	2	0	0	0	18	20	6	2	12
3B	Gamez	Grade 3	1	0	0	1	19	21	7	3	11
4A	Bailey	Grade 4	0	0	0	0	12	12	4	1	7
4B	Branch	Grade 4	0	0	0	1	16	17	7	3	7
5A	Bailey	Grade 5	0	0	0	0	13	13	2	0	11
5B	Malone	Grade 5	0	0	0	1	23	24	13	3	8
6A	Fleming	Grade 6	0	0	0	0	17	17	8	1	8
6B	Gillespie	Grade 6	1	0	0	0	15	16	3	2	11
7A	George	Grade 7	0	0	0	0	19	19	2	3	14
7B	Downs	Grade 7	0	0	0	3	16	19	6	4	9
8A	Ethridge	Grade 8	0	0	0	0	18	18	3	0	15
8B	Foreman	Grade 8	1	0	0	0	16	17	11	1	5
ADA-HH07-A	Melander	Home Hospital - Grade 07	0	0	0	0	1	1	0	0	1
Total For School:			6	0	0	7	305	318	115	33	170

# Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

## Count Enrollment and ADA On A Given Day

Calculated for: 12/12/2022

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	6	6	1	1	4
OK-B	Brown	Kindergarten	2	0	0	0	17	19	7	3	9
OTK-A	Ehrlich	Transitional Kindergarten	1	0	0	0	11	12	2	1	9
1A	Van Zandt	Grade 1	0	0	0	0	15	15	5	4	6
1B	Burkman	Grade 1	0	0	0	0	16	16	5	2	9
2A	Herman	Grade 2	2	0	0	0	17	19	5	2	12
2B	Rubio	Grade 2	1	0	0	0	15	16	5	1	10
3A	Downs	Grade 3	2	0	0	0	16	18	9	2	7
3B	Gamez	Grade 3	1	0	0	0	16	17	5	3	9
4A	Gillespie	Grade 4	1	0	0	0	18	19	8	0	11
4B	Teeter	Grade 4	1	0	0	0	17	18	6	1	11
5A	Bailey	Grade 5	1	0	0	0	17	18	7	0	11
5B	Malone	Grade 5	1	0	0	0	18	19	5	1	13
6A	Fleming	Grade 6	0	0	0	0	20	20	5	4	11
6B	Otis	Grade 6	1	0	0	0	17	18	3	3	12
7A	George	Grade 7	0	0	0	0	19	19	6	1	12
7B	Pratt	Grade 7	4	0	0	0	14	18	6	2	10
8A	Ethridge	Grade 8	0	0	0	0	13	13	4	1	8
8B	Foreman	Grade 8	1	0	0	0	16	17	3	3	11
ADA-HH08-A	Ethridge	Home & Hospital 8	0	0	0	0	0	0	0	0	0
IS 03-A	Downs	Independent Study 03	0	0	0	0	0	0	0	0	0
IS 04-A	Gillespie	Independent Study 04	0	0	0	0	0	0	0	0	0
IS 06-A	Azevedo	Independent Study 06	0	0	0	0	0	0	0	0	0
Total For School:			19	0	0	0	298	317	97	35	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: 11/08/2023

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	10	10	4	1	5
OK-B	Brown	Kindergarten	2	0	0	0	21	23	10	3	10
0TK-A	Ehrlich	Transitional Kindergarten	2	0	0	1	8	11	3	2	6
1A	Burkman	Grade 1	0	0	0	0	19	19	6	1	12
1B	Rubio	Grade 1	0	0	0	0	6	6	3	1	2
2A	Herman	Grade 2	0	0	0	0	19	19	9	1	9
2B	Rubio	Grade 2	0	0	0	1	11	12	5	1	6
3A	Downs	Grade 3	0	0	0	0	20	20	6	2	12
3B	Gamez	Grade 3	2	0	0	0	18	20	6	3	11
4A	Bailey	Grade 4	0	0	0	0	12	12	4	1	7
4B	Branch	Grade 4	0	0	0	0	17	17	7	3	7
5A	Bailey	Grade 5	0	0	0	0	13	13	2	0	11
5B	Malone	Grade 5	0	0	0	1	23	24	13	3	8
6A	Fleming	Grade 6	0	0	0	0	17	17	7	1	9
6B	Gillespie	Grade 6	0	0	0	0	16	16	3	2	11
7A	George	Grade 7	0	0	0	0	20	20	1	3	16
7B	Castaneda	Grade 7	0	0	0	0	19	19	6	4	9
8A	Ethridge	Grade 8	2	0	0	0	16	18	3	0	15
8B	Foreman	Grade 8	1	0	0	0	15	16	10	1	5
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
Total For School:			9	0	0	3	300	312	108	33	171

# Janesville Union Elementary School

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

## Count Enrollment and ADA On A Given Day Calculated for: 11/09/2022

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	6	6	1	1	4
OK-B	Brown	Kindergarten	3	0	0	0	16	19	7	3	9
0TK-A	Ehrlich	Transitional Kindergarten	1	0	0	0	11	12	2	1	9
1A	Van Zandt	Grade 1	3	0	0	0	12	15	4	4	7
1B	Burkman	Grade 1	4	0	0	1	11	16	6	2	8
2A	Herman	Grade 2	6	0	0	0	13	19	6	3	10
2B	Rubio	Grade 2	1	0	0	0	15	16	7	1	8
3A	Downs	Grade 3	4	0	0	0	13	17	8	2	7
3B	Gamez	Grade 3	1	0	0	0	16	17	6	4	7
4A	Gillespie	Grade 4	2	0	0	1	16	19	11	0	8
4B	Teeter	Grade 4	1	0	0	0	17	18	7	2	9
5A	Bailey	Grade 5	1	0	0	0	17	18	9	0	9
5B	Malone	Grade 5	1	0	0	0	19	20	8	1	11
6A	Fleming	Grade 6	1	0	0	0	19	20	7	4	9
6B	Otis	Grade 6	0	0	0	0	18	18	3	4	11
7A	George	Grade 7	0	0	0	0	18	18	7	2	9
7B	Pratt	Grade 7	1	0	0	0	17	18	4	3	11
8A	Ethridge	Grade 8	0	0	0	0	13	13	6	1	6
8B	Foreman	Grade 8	0	0	0	1	16	17	4	3	10
ADA-HH08-A	Ethridge	Home & Hospital 8	0	0	0	0	0	0	0	0	0
IS 03-A	Downs	Independent Study 03	0	0	0	0	0	0	0	0	0
IS 04-A	Gillespie	Independent Study 04	0	0	0	0	0	0	0	0	0
IS 06-A	Azevedo	Independent Study 06	0	0	0	0	0	0	0	0	0
Total For School:			30	0	0	3	283	316	113	41	162

# Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

## Count Enrollment and ADA On A Given Day

Calculated for: 10/11/2023

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	10	10	0	0	10
OK-B	Brown	Kindergarten	0	0	0	0	23	23	3	1	19
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	11	11	0	0	11
1A	Burkman	Grade 1	1	0	0	0	18	19	6	2	11
1B	Rubio	Grade 1	0	0	0	0	6	6	3	0	3
2A	Herman	Grade 2	0	0	0	0	19	19	7	2	10
2B	Rubio	Grade 2	0	0	0	0	12	12	5	2	5
3A	Downs	Grade 3	0	0	0	0	20	20	4	2	14
3B	Gamez	Grade 3	4	0	0	0	16	20	4	1	15
4A	Bailey	Grade 4	0	0	0	1	11	12	4	1	7
4B	Branch	Grade 4	1	0	0	0	17	18	5	3	10
5A	Bailey	Grade 5	0	0	0	1	12	13	4	0	9
5B	Malone	Grade 5	2	0	0	0	23	25	10	1	14
6A	Fleming	Grade 6	0	0	0	0	15	15	6	1	8
6B	Gillespie	Grade 6	0	0	0	1	15	16	3	1	12
7A	George	Grade 7	0	0	0	0	20	20	2	4	14
7B	Castaneda	Grade 7	1	0	0	0	18	19	4	4	11
8A	Ethridge	Grade 8	1	0	0	0	17	18	2	2	14
8B	Foreman	Grade 8	0	0	0	0	15	15	4	1	10
Total For School:			10	0	0	3	298	311	76	28	207

Count Enrollment and ADA On A Given Day  
Calculated for: 10/14/2022

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	6	6	1	1	4
OK-B	Brown	Kindergarten	1	0	0	1	17	19	7	3	9
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	12	12	2	1	9
1A	Van Zandt	Grade 1	1	0	0	0	14	15	4	4	7
1B	Burkman	Grade 1	1	0	0	0	15	16	6	2	8
2A	Herman	Grade 2	2	0	0	0	17	19	6	3	10
2B	Rubio	Grade 2	1	0	0	0	15	16	7	1	8
3A	Downs	Grade 3	2	0	0	0	15	17	8	2	7
3B	Gamez	Grade 3	1	0	0	0	16	17	6	4	7
4A	Gillespie	Grade 4	1	0	0	0	18	19	11	0	8
4B	Teeter	Grade 4	2	0	0	0	16	18	7	2	9
5A	Bailey	Grade 5	0	0	0	0	18	18	9	0	9
5B	Malone	Grade 5	2	0	0	0	18	20	8	1	11
6A	Fleming	Grade 6	4	0	0	0	15	19	7	4	8
6B	Otis	Grade 6	1	0	0	0	17	18	3	4	11
7A	George	Grade 7	0	0	0	0	18	18	7	2	9
7B	Pratt	Grade 7	1	0	0	0	18	19	4	3	12
8A	Ethridge	Grade 8	1	0	0	0	11	12	6	0	6
8B	Foreman	Grade 8	0	0	0	0	17	17	4	3	10
ADA-HH08-A	Ethridge	Home & Hospital 8	0	0	0	0	0	0	0	0	0
IS 03-A	Downs	Independent Study 03	0	0	0	0	0	0	0	0	0
IS 04-A	Gillespie	Independent Study 04	0	0	0	0	0	0	0	0	0
IS 06-A	Azevedo	Independent Study 06	0	0	0	0	0	0	0	0	0
Total For School:			21	0	0	1	293	315	113	40	162



# Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

## Count Enrollment and ADA On A Given Day

Calculated for: 09/14/2023

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	8	9	0	0	9
OK-B	Brown	Kindergarten	2	0	0	0	21	23	3	1	19
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	11	11	0	0	11
1A	Burkman	Grade 1	2	0	0	0	17	19	6	2	11
1B	Rubio	Grade 1	0	0	0	0	6	6	3	0	3
2A	Herman	Grade 2	0	0	0	0	19	19	7	2	10
2B	Rubio	Grade 2	1	0	0	0	11	12	5	2	5
3A	Downs	Grade 3	1	0	0	0	19	20	4	2	14
3B	Gamez	Grade 3	1	0	0	0	19	20	4	1	15
4A	Bailey	Grade 4	0	0	0	0	12	12	4	1	7
4B	Branch	Grade 4	1	0	0	0	15	16	5	3	8
5A	Bailey	Grade 5	0	0	0	0	13	13	4	0	9
5B	Malone	Grade 5	2	0	0	0	23	25	10	1	14
6A	Fleming	Grade 6	1	0	0	0	14	15	6	1	8
6B	Gillespie	Grade 6	1	0	0	0	15	16	3	1	12
7A	George	Grade 7	1	0	0	0	18	19	2	4	13
7B	Castaneda	Grade 7	2	0	0	0	17	19	4	4	11
8A	Ethridge	Grade 8	1	0	0	0	17	18	2	2	14
8B	Foreman	Grade 8	0	0	0	0	14	14	5	1	8
<b>Total For School:</b>			17	0	0	0	289	306	77	28	201

**Janesville Union Elementary School**  
**464-555 Main St.**  
**Janesville, CA 96114**  
**(530) 253-3551**

**Count Enrollment and ADA On A Given Day**  
**Calculated for: 09/16/2022**

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	0	0	0	0	6	6	0	0	6
OK-B	Brown	Kindergarten	0	0	0	0	19	19	1	2	16
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	12	12	0	0	12
1A	Van Zandt	Grade 1	0	0	0	0	15	15	3	0	12
1B	Burkman	Grade 1	0	0	0	0	16	16	7	1	8
2A	Herman	Grade 2	0	0	0	0	19	19	6	1	12
2B	Rubio	Grade 2	0	0	0	0	18	18	7	0	11
3A	Downs	Grade 3	0	0	0	0	17	17	6	1	10
3B	Gamez	Grade 3	0	0	0	0	17	17	7	0	10
4A	Gillespie	Grade 4	0	0	0	0	19	19	10	0	9
4B	Teeter	Grade 4	0	0	0	0	19	19	5	2	12
5A	Bailey	Grade 5	0	0	0	0	20	20	8	0	12
5B	Malone	Grade 5	0	0	0	0	20	20	6	2	12
6A	Fleming	Grade 6	0	0	0	0	19	19	5	1	13
6B	Otis	Grade 6	0	0	0	0	18	18	2	3	13
7A	George	Grade 7	1	0	0	0	19	20	7	1	12
7B	Pratt	Grade 7	1	0	0	0	18	19	1	3	15
8A	Ethridge	Grade 8	0	0	0	0	12	12	6	0	6
8B	Foreman	Grade 8	0	0	0	1	17	18	4	2	12
ADA-HH08-A	Ethridge	Home & Hospital 8	0	0	0	0	0	0	0	0	0
IS 03-A	Downs	Independent Study 03	0	0	0	0	0	0	0	0	0
IS 04-A	Gillespie	Independent Study 04	0	0	0	0	0	0	0	0	0
IS 06-A	Azevedo	Independent Study 06	0	0	0	0	0	0	0	0	0
<b>Total For School:</b>			2	0	0	1	320	323	91	19	213



# Lassen County Office of Education

472-013 Johnstonville Road North • Susanville, CA 96130-8752

530.257.2196 Fax 530.257.2518

Patricia Gunderson, Superintendent

January 9, 2024

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

Dear Jamie and Members of the Board:

In accordance with Education Code Section 42131, the Lassen County Office of Education (LCOE) has reviewed the First Interim Report of the Janesville Union School District (JUSD) for fiscal year 2023-24. The Education Code requires the County Superintendent to either approve or disapprove the certification for each school district after completing the following:

1. Examine the First Interim Report and determine whether it complies with the standards and criteria established by the state;
2. Identify any technical corrections needed to bring the budget into compliance with the standards and criteria established by the state;
3. Determine whether the projected budget will allow the district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

**CERTIFICATION** - The JUSD has submitted a positive certification for the First Interim Report, which complies in all material aspects with the State-Adopted Criteria and Standards for districts of Janesville's size. The report was based on the adopted State budget and information known as of October 31, 2023.

**ENROLLMENT** - The District's ADA is projected to decrease from prior year and then remain steady for the two subsequent years.

2023-24 Estimated ADA	305.09
2024-25 Estimated ADA	301.74
2025-26 Estimated ADA	301.74

**UNRESTRICTED DEFICIT SPENDING** - The District is projecting to deficit spend in the current fiscal year and the two subsequent years.

2023-24	(\$44,676)
2024-25	(\$34,409)
2025-26	(\$152,435)

**ENDING BALANCE** – The JUSD is able to meet the minimum State-recommended reserve in the current and two subsequent fiscal years. Here are the projected total unrestricted, restricted, and designated reserves currently projected:

June 30, 2024	\$2,163,407
June 30, 2025	\$1,820,013
June 30, 2026	\$1,316,133

**CASH FLOW** - The District is projecting positive cash flow each month through June 30, 2024. The June cash is expected to be \$2,409,980.

**COLLECTIVE BARGAINING** - According to information provided, labor contracts have been settled. Please keep in mind that, before the District's Board takes any action on a proposed collective bargaining agreement, the District must meet the public disclosure required of Government Code and Title V. The document used for this analysis is referred to as "AB 1200 Public Disclosure of Proposed Collective Bargaining Agreement." This document must be sent to the LCOE ten working days prior to Board approval. We request this information be provided for any settlement regardless of estimated cost or savings.

**SUBMISSION OF STUDIES, REPORTS, EVALUATIONS, AND/OR AUDITS** - The Education Code requires districts to submit to the LCOE any studies, reports, evaluations, or audits done of the District that contain evidence that the District is showing fiscal distress. The LCOE is required to incorporate this information into our analysis of budgets, interim reports, and the District's overall financial condition.

**OTHER ISSUES** - The LCOE continues to recommend that districts review all proposed expenditures and carefully review staffing needs. ADA adjustments and fluctuations need to be reviewed carefully to accurately project funding.

**CONCLUSION** - Based on our review, the First Interim Report is approved as submitted. We commend the Janesville Union School District Board, Superintendent, and CBO for their commitment to sound fiscal practices.

If we can be of any assistance, please let us know.

Sincerely,



Patricia A. Gunderson  
County Superintendent of Schools

PG/dh  
Business/Interim Reports/First Interims 23-24

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

JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES  
REGULAR MEETING  
December 19, 2023  
MINUTES

MEMBERS PRESENT	Melissa McMullen, John Meese, Lee Bailey, Paul Hinkson and Jamie Huber
MEMBERS ABSENT	JoAnna Harrison
OTHERS PRESENT	Alisa Tinnin, Emily Troy, Jerry Hilton, Susan Hilton, Wendy Cantu, Jacey Herman, Cary Ehrlich, Troy Amrein and Andrea Kellogg
CALL TO ORDER	President Lee Bailey called the meeting to order at 5:31 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 (McMullen/Hinkson) to approve the agenda.
PUBLIC INPUT FOR CLOSED SESSION	There were no public comments.
ADJOURN TO CLOSED SESSION	<p>MSCU (McMullen/Hinkson) to adjourn to closed session at 5:32 p.m. for the Board to discuss the following:</p> <ol style="list-style-type: none"> <li>1. Certain Personnel Matters</li> <li>2. Labor Negotiations</li> <li>3. Public Employee Performance Evaluation- Superintendent/Principal</li> </ol>
RECONVENE IN REGULAR SESSION	MSCU (Hinkson/McMullen) to reconvene the meeting into regular session at 6:38 p.m.
REPORT ACTION TAKEN IN CLOSED SESSION	There was nothing to report.
PUBLIC INPUT	<p>Mr. Hilton, parent living on Sunnyside Road, asking about steps being taken with Lassen High School for bussing services. Are other avenues available for transportation?</p> <p>Mrs. Cantu, parent living on County Road A-3, affected by the bussing service as well. Suggested possibly contracting with Lassen Rural Bus to transport students temporarily? Would like an after-school program for her child to attend until the bussing route resumes.</p>

STUDENT COUNCIL  
REPORT

Emily Troy reported for the Student Council reviewing the Parade of Lights went well and collected many toys and coats for Janesville families.

JTA REPORT

Jacey Herman stated on behalf of the Janesville Teachers' Association (JTA) the staff morale is high. Staff being spoiled and excited for the holidays.

CSEA REPORT

Alisa Tinnin stated the California School Employees' Association (CSEA) will meet with the District for a small negotiation in January regarding classified staff and the bussing shortage.

MAINTENANCE  
REPORT

Mr. Amrein gave a report on school facilities and maintenance regarding projects completed over Thanksgiving break and upcoming projects to be completed over the Christmas break.

SSC

Jacey Herman reported for the School Site Council (SSC) reviewing the parent survey questions and the Emergency Operations Plan (EOP). Great profession development training and staff are excited to use it in the classroom. Family Game Night planned for January.

SUPERINTENDENT  
REPORT

Ms. Huber stated enrollment is currently at 318 students. Between the Parade of Lights and Dollar General donations, fifty Janesville School students were blessed with Christmas gift items delivered to their home. Expanded Learning Opportunity Program (ELOP) days had a great turnout; additional days are planned for the remainder of the school year.

BOARD REPORT

There was nothing to report.

CONSENT AGENDA

MSCU (Hinkson/McMullen) to approve the consent agenda:

A. Routine Business:

1. Approval of Minutes, Regular Meeting November 14, 2023

2. November 2023 Warrants: Batch #0008 & #0009

a. General Fund \$55,910.30

b. Cafeteria \$10,033.31

3. Cash Flow/Payroll

4. 30-Day Contract – Donna Melander

5. Fundraiser Request – Class of 2028

6. Resolution #24-06 Declaration of Surplus Property

7. Updated Classified Management Salary Schedule – Licensed Counselor

B. Certificated Personnel Items:

1. Resignations

i. Mayra Castaneda-Effective 11/17/23

C. Classified Personnel Items:

1. Employment

i. Abigail Pack – Paraeducator I: 5.95 hours per day  
Effective 11/13/23

ANNUAL  
ORGANIZATIONAL  
BUSINESS:

ELECTION OF  
OFFICERS

Member McMullen nominated Lee Bailey as the Board President.  
Member Bailey nominated Paul Hinkson as the Board President.

MSC (McMullen/Meese) to elect Lee Bailey as the Board President.

Member Hinkson nominated Melissa McMullen as the Clerk.

MSCU (Hinkson/Meese) to elect Melissa McMullen as the Clerk.

Member McMullen nominated Paul Hinkson as the Representative.

MSCU (McMullen/Meese) to elect Paul Hinkson as the Representative.

DAY/TIME  
REGULAR MEETING

MSCU (McMullen/Hinkson) to keep regular Board meetings on the third Tuesday of the month and begin the regular meetings at 6:30 p.m. and the closed session meetings to begin at 5:30 p.m.

VERIFICATION OF  
SIGNATURES

Member signatures will be gathered at the end of the meeting.

REGISTRY OF  
PUBLIC AGENCIES

The Registry of Public Agencies form to be updated/completed at the end of the meeting with the election of new officers.

2023-2024 FIRST  
INTERIM

Mrs. Kellogg presented a PowerPoint on the 2023-2024 First Interim Budget Report.

MSCU (Meese/Hinkson) to approve the First Interim Report for the 2023-24 school year.

RESOLUTION #24-07

MSCU (Hinkson/McMullen) to approve Resolution #24-07 Budget/Cash Transfers.

2022-23  
TRANSPORTATION  
PLAN

MSCU (McMullen/Hinkson) to approve the 2022-23 Transportation Plan.

CERTIFICATED  
JOB DESCRIPTIONS

MSCU (McMullen/Hinkson) to approve the amended certificated stipend job descriptions.

SET DATE/TIME  
STRATEGIC  
PLANNING

MSCU (McMullen/Hinkson) to set the date of February 20, 2024 at 5:30 p.m. to hold the Strategic Planning meeting along with the regularly scheduled Board meeting.

FUTURE AGENDA  
ITEMS

Member McMullen would like to prioritize the restrooms and locker rooms in the gymnasium to be cleaned by an outside source.

RECONVENE IN  
CLOSED  
SESSION

MSCU (Hinkson/Meese) to reconvene the meeting back into closed session at 8:06 p.m.

RECONVENE IN  
REGULAR  
SESSION

MSCU (McMullen/Hinkson) to reconvene the meeting into regular session at 9:54 p.m.

REPORT ACTION  
TAKEN IN  
CLOSED SESSION

There was nothing to report.

ADJOURNMENT

MSCU (McMullen/Hinkson) to adjourn the meeting at 9:55 p.m.

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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 #10, Batch #11, Batch #12

**DEPARTMENT:**

Business

**FINANCIAL IMPACT/SOURCE:**

General Fund / Cafeteria Fund

**MEETING DATE:**

January 16, 2024

**ROLL CALL REQUIRED:**

No

---

**BACKGROUND:**

**Batch # 10**

This batch was to pay the health benefit settlement for classified employees.

**Batch # 11**

This batch includes routine warrants.

**Batch #12**

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 # 10

BUDGET YEAR: 24 RUN DATE 12/1/2023

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

FUND:	<u>01</u>	General Fund	<u>5,992.87</u>
FUND:	<u>13</u>	Cafeteria Fund	<u></u>
FUND:	<u>14</u>	Deferred Maintenance	<u></u>
FUND:	<u>25</u>	Developer Fee	<u></u>
FUND:	<u>35</u>	County School Facilities Fund	<u></u>

Batch Totals: 5,992.87

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: 

DATE: 11/29/23

**LCOE USE:**

DATE RECEIVED FOR AUDIT: 11/29/23

AUDITED BY: 

DATE APPROVED: 11/29/23

COMMENTS:

Batch status: A All

From batch: 0010

To batch: 0010

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRe
Reg Reference	Date	Description		Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt	Net Amount		
100597/00	BIERMAN, KENDRA								
	463-255 MAIN STREET								
	JANESVILLE, CA 96114								
PV-240026	11/29/2023	403B CORRECTION	TOTAL PAYMENT AMOUNT	01-0000-0-4300-0000-7200-000-00	NY	22.41 *	22.41		
100134/00	DEKOCK, LAURIE								
	365 SNOWY PEAK DRIVE								
	WESTWOOD, CA 96137								
PV-240028	11/29/2023	403B CORRECTION	TOTAL PAYMENT AMOUNT	01-0000-0-4300-0000-7200-000-00	NY	245.40 *	245.40		
101277/00	DYER, BRENDA								
	465-215 MAIN STREET								
	JANESVILLE, CA 96114								
PV-240022	11/29/2023	PAYROLL CORRECTION	TOTAL PAYMENT AMOUNT	01-0000-0-4300-0000-7200-000-00	NN	1,405.83 *	1,405.83		
101263/00	MCKERNAN, REBEKAH								
	P.O. BOX 522								
	JANESVILLE, CA 96114								
PV-240023	11/29/2023	PAYROLL CORRECTION	TOTAL PAYMENT AMOUNT	01-0000-0-4300-0000-7200-000-00	NN	725.68 *	725.68		
100990/00	MILLER, SHANNON								
	713-665 BYERS PASS ROAD								
	JANESVILLE, CA 96114								
PV-240027	11/29/2023	403B CORRECTION/REPAYMENT	TOTAL PAYMENT AMOUNT	01-0000-0-4300-0000-7200-000-00	NN	1,533.34 *	1,533.34		

ACCOUNTS PAYABLE PRELIST  
BATCH: 0010 SUPPLEMENTAL  
Fund : 01 GENERAL FUND

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	ABA num	Account num	EE ES	E-Term	E-ExtRef
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101224/00	TINNIN, ALISA												
	P.O. BOX 1022												
	JANESVILLE, CA 96114												

PV-240024	11/29/2023	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN					915.25
TOTAL PAYMENT AMOUNT													915.25

101190/00	TOW, SADYE												
	461-790 WHISPERING PINES DRIVE												
	JANESVILLE, CA 96114												

PV-240025	11/29/2023	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN					1,144.96
TOTAL PAYMENT AMOUNT													1,144.96

TOTAL Fund	PAYMENT	5,992.87	**										5,992.87
TOTAL BATCH PAYMENT		5,992.87	***								0.00		5,992.87
TOTAL DISTRICT PAYMENT		5,992.87	****								0.00		5,992.87
TOTAL FOR ALL DISTRICTS:		5,992.87	****								0.00		5,992.87

Number of checks to be printed: 7, not counting voids due to stub overflows.

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

COMMENTS: 0

Batch status: A All

From batch: 0011

To batch: 0011

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

ACCOUNTS PAYABLE PRELIST  
BATCH: 0011 DECEMBER BATCH #2  
Fund : 01 GENERAL FUND

Vendor/Addr Remit name Reg Reference Date Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS	ABA num	Account num	EE ES	E-Term	E-ExtRef
						Liq Amt	Net Amount	
100597/00 BIERMAN, KENDRA 463-255 MAIN STREET JANESVILLE, CA 96114								
240036 PO-240036 12/12/2023 RETIREMENT INCENTIVE 3 OF 5			1 01-0000-0-3902-1110-1000-000-00 N3 F			6,000.00	6,000.00	
		TOTAL PAYMENT AMOUNT			6,000.00 *		6,000.00	
100025/00 BRICKER, DEBRA 468-400 BASS HILL ROAD JANESVILLE, CA 96114								
240037 PO-240037 12/12/2023 RETIREMENT INCENTIVE 5 OF 5			1 01-0000-0-3901-1110-1000-000-00 N3 F			12,000.00	12,000.00	
		TOTAL PAYMENT AMOUNT			12,000.00 *		12,000.00	
101041/00 C & S WASTE SOLUTIONS P.O. BOX 7428 PASADENA, CA 91109-7428								
240038 PO-240038 11/28/2023 DECEMBER TRASH SERVICE			1 01-0000-0-5520-0000-8200-000-00 NN P			580.98	580.98	
		TOTAL PAYMENT AMOUNT			580.98 *		580.98	
101013/00 CANON FINANCIAL SERVICES INC 14904 COLLECTIONS CENTER DR CHICAGO, IL 60693-0149								
240041 PO-240041 11/11/2023 NOVEMBER COPIER LEASE			1 01-0000-0-5600-0000-7200-000-00 NN P			493.35	493.35	
		TOTAL PAYMENT AMOUNT			493.35 *		493.35	
100730/00 CSM INC P.O. BOX 4408 EL DORADO HILLS, CA 95762								
240039 PO-240039 10/31/2023 1ST QTR E-RATE CONSULTING			1 01-0000-0-5800-0000-7200-000-00 NN P			1,000.00	1,000.00	
		TOTAL PAYMENT AMOUNT			1,000.00 *		1,000.00	



Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt	ABA num	Account num	EE ES	E-Term	B-ExtRef
								Liq Amt		Net Amount
100913/00	FGL ENVIRONMENTAL									
	853 CORPORATION STREET									
	SANTA PAULA, CA 93060									
240045	PO-240045	11/16/2023 WATER TESTING			1	01-8150-0-4300-0000-8200-000-00	NN P	75.00		75.00
				TOTAL PAYMENT AMOUNT			75.00 *			75.00
000561/00	FRONTIER									
	P.O. BOX 740407									
	CINCINNATI, OH 45274-0407									
240046	PO-240046	11/20/2023 PHONE CHARGES			1	01-0000-0-5900-0000-7200-000-00	NN P	349.81		349.81
				TOTAL PAYMENT AMOUNT			349.81 *			349.81
101083/00	LASSEN COUNTY HEALTH DEPT.									
	PUBLIC HEALTH DEPT.									
	1445 PAUL BUNYAN ROAD, SUITE B									
	SUSANVILLE, CA 96130									
240061	PO-240061	12/01/2023 TB TESTING			1	01-0000-0-5800-0000-7200-000-00	NN P	17.50		17.50
				TOTAL PAYMENT AMOUNT			17.50 *			17.50
001229/00	LASSEN MUNICIPAL UTILITY DIST									
	65 SO. ROOP ST.									
	SUSANVILLE, CA 96130									
240057	PO-240057	11/10/2023 NOVEMBER ELECTRICITY			1	01-0000-0-5510-0000-8200-000-00	NN P	4,342.70		4,342.70
				TOTAL PAYMENT AMOUNT			4,342.70 *			4,342.70
100947/00	LOZANO SMITH, LLP									
	7404 NORTH SPALDING									
	FRESNO, CA 93720-3370									
240060	PO-240060	11/14/2023 NOVEMBER LEGAL SERVICES			1	01-0000-0-5800-0000-7110-000-00	NY P	1,540.00		1,540.00
				TOTAL PAYMENT AMOUNT			1,540.00 *			1,540.00

011 JANESVILLE UNION ELEMENTARY SD J91189

ACCOUNTS PAYABLE PRELIST  
BATCH: 0011 DECEMBER BATCH #2  
Fund : 01 GENERAL FUND  
APY500 L.00.22 12/12/23 12:10 PAGE 3  
<< Open >>

Vendor/Addr	Requit name	Date	Description	Tax ID num	Deposit type	Fd-Resc	Y-Obj	t-Goal	num	Account num	EE	ES	E-Term	E-Ext	Ref
Req	Reference										Liq	Ant	Net	Amount	

101247/00	PLUMAS SIERRA TELECOMMUNICATIO														
	P.O. BOX 1057														
	PORTOLA, CA 96122														

240064	PO-240064	11/30/2023	DECEMBER BROADBAND SERVICE			1	01-0000-0-5900-0000-7200-000-00	NN	P		123.35			123.35	
TOTAL PAYMENT AMOUNT											123.35 *			123.35	

101190/00	TOW, SADYE														
	461-790 WHISPERING PINES DRIVE														
	JANESVILLE, CA 96114														

PV-240031	12/12/2023	JULY-DEC MILEAGE-TOW				01-0000-0-5200-0000-2700-000-00	NN				278.38			278.38	
TOTAL PAYMENT AMOUNT											278.38 *			278.38	

101080/00	U.S. BANK CORPORATE PAYMENT														
	CENTER														
	P.O. BOX 790428														
	ST.LOUIS, MO 63179-0428														

240147	PO-240147	11/01/2023	NOV RENT-SETTLEMENT			1	01-0000-0-5800-0000-7200-000-LC	NN	F		1,911.62			2,274.27	
240167	PO-240167	11/06/2023	UTILITIES FOR SETTLEMENT			1	01-0000-0-5800-0000-7200-000-LC	NN	P		181.99			181.99	
240167	PO-240167	11/06/2023	UTILITIES FOR SETTLEMENT			1	01-0000-0-5800-0000-7200-000-LC	NN	P		9.94			9.94	
240182	PO-240182	10/23/2023	SPED SUPPLIES			1	01-6500-0-4300-5760-1190-000-00	NN	P		46.28			46.28	
240184	PO-240184	10/31/2023	MAINTENANCE SUPPLIES			1	01-8150-0-4300-0000-8200-000-00	NN	F		75.46			75.46	
240185	PO-240185	11/08/2023	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN	P		171.53			171.53	
240185	PO-240185	11/08/2023	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN	P		141.38			141.38	
240189	PO-240189	11/13/2023	HEATER REPLACEMENT			1	01-8150-0-4300-0000-8200-000-00	NN	F		126.97			126.97	
240193	PO-240193	11/13/2023	CLASSROOM SUPPLIES-GEORGE			1	01-1100-0-4300-1110-1000-000-09	NN	P		14.66			14.66	
240193	PO-240193	11/13/2023	CLASSROOM SUPPLIES-GEORGE			1	01-1100-0-4300-1110-1000-000-09	NN	P		20.74			20.74	
240193	PO-240193	11/13/2023	CLASSROOM SUPPLIES-GEORGE			1	01-1100-0-4300-1110-1000-000-09	NN	P		84.66			100.27	
240194	PO-240194	11/13/2023	PAINT AIR SPRAYER			1	01-8150-0-4300-0000-8200-000-00	NN	P		3,068.33			3,068.33	
240194	PO-240194	11/13/2023	PAINT AIR SPRAYER			1	01-8150-0-4300-0000-8200-000-00	NN	F		120.03			228.42	
PV-240029	12/12/2023	SUPPLIES FOR VETERANS DAY				01-0000-0-4300-0000-7200-000-00	NN				6,510.85			36.34	
TOTAL PAYMENT AMOUNT											6,510.85 *			6,510.85	

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

240065	PO-240065	11/06/2023	NOVEMBER COPIER MAINTENANCE			1	01-0000-0-5600-0000-7200-000-00	NN	P		430.35			430.35	
TOTAL PAYMENT AMOUNT											430.35 *			430.35	

ACCOUNTS PAYABLE PRELIST  
BATCH: 0011 DECEMBER BATCH #2  
Fund : 01 GENERAL FUND

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	ABA num	Account num	EE	ES	E-Term	E-ExtRef
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100709/00	USI INC.													
	ATTN: CUSTOMER SERVICE													
	98 FORT PATH ROAD													
	MADISON, CT 06443-2264													

240217	PO-240217	12/04/2023	LAMINATING FILM				1	01-0000-0-4300-1110-1000-000-00	NN	F	271.72			271.72
TOTAL PAYMENT AMOUNT											271.72	*		271.72

006390/00	WAL-MART													
	CAPITAL ONE													
	P.O. BOX 60506													
	CITY OF INDUSTRY, CA 91716-05													

240078	PO-240078	11/16/2023	MAINTENANCE SUPPLIES				1	01-8150-0-4300-0000-8200-000-00	NN	P	34.16			34.16
	PV-240030	12/12/2023	STAFF APPRECIATION SUPPLIES					01-0000-0-4300-0000-7200-000-00	NN	NN	84.39			84.39
TOTAL PAYMENT AMOUNT											118.55	*		118.55

TOTAL Fund	PAYMENT	34,132.54	**	34,132.54
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Vendor/Addr	Remit name	Reg Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE	ES	E-Term	E-ExtRef
										Liq	Amt		Net Amount

000351/00	BONANZA PRODUCE COMPANY												
	PO BOX 604												
	SPARKS, NV 89432-0604												

240119	PO-240119	11/30/2023	NOVEMBER CAFETERIA PRODUCE	1	13-5310-0-4700-0000-3700-000-00	NN	P			1,497.90			1,497.90
			TOTAL PAYMENT AMOUNT							1,497.90	*		1,497.90

001542/00	MORNING GLORY INC												
	PO BOX 189												
	SUSANVILLE, CA 96130												

240118	PO-240118	11/30/2023	NOVEMBER CAFETERIA FOOD/MILK	1	13-5310-0-4700-0000-3700-000-00	NN	P			6,684.39			6,684.39
			TOTAL PAYMENT AMOUNT							6,684.39	*		6,684.39

101080/00	U.S. BANK CORPORATE PAYMENT												
	CENTER												
	P.O. BOX 790428												
	ST. LOUIS, MO 63179-0428												

240195	PO-240195	11/13/2023	KITCHEN COMPUTER	1	13-5310-0-4300-0000-3700-000-00	NN	F			1,851.10			1,797.50
240202	PO-240202	12/11/2023	THANKSGIVING LUNCH SUPPLIES	1	13-5310-0-4700-0000-3700-000-00	NN	F			85.50			85.50
			TOTAL PAYMENT AMOUNT							1,883.00	*		1,883.00

TOTAL Fund	PAYMENT									10,065.29	**		10,065.29
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TOTAL BATCH PAYMENT										0.00			44,197.83
---------------------	--	--	--	--	--	--	--	--	--	------	--	--	-----------

TOTAL DISTRICT PAYMENT										0.00			44,197.83
------------------------	--	--	--	--	--	--	--	--	--	------	--	--	-----------

TOTAL FOR ALL DISTRICTS:										0.00			44,197.83
--------------------------	--	--	--	--	--	--	--	--	--	------	--	--	-----------

Number of checks to be printed: 19, not counting voids due to stub overflows.

44,197.83

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN  
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11  
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT  
BATCH # 12

BUDGET YEAR: 24 RUN DATE 12/21/2023

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

FUND: 01 General Fund 5,473.46

FUND: 13 Cafeteria Fund

FUND: 14 Deferred Maintenance

FUND: 25 Developer Fee

FUND: 35 County School Facilities Fund

Batch Totals: 5,473.46

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

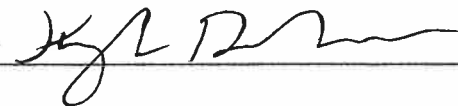
**AUTHORIZED FOR PAYMENT**

THE DISTRICT GOVERNING BOARD AUTHORIZES THE ISSUANCE OF INDIVIDUAL WARRANTS  
TO THE PAYEES NAMED IN THIS BATCH:

AUTHORIZED BY:  DATE:

**LCOE USE:**

DATE RECEIVED FOR AUDIT: 12/10/23

AUDITED BY:  DATE APPROVED: 12/20/23

COMMENTS:

Batch status: A All

From batch: 0012

To batch: 0012

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Coal-Func-Sch-DD	ABA num	Account num	EE	ES	E-Term	E-ExtRef
										Liq Amt			Net Amount
100456/00	JANESVILLE POST OFFICE			JANESVILLE, CA 96114									
240048	PO-240048	12/19/2023	POSTAGE				1 01-0000-0-5930-0000-7200-000-00	NN	P	814.40			814.40
TOTAL PAYMENT AMOUNT										814.40			814.40
001229/00	LASSEN MUNICIPAL UTILITY DIST			65 SO. ROOP ST.									
	SUSANVILLE, CA 96130												
240057	PO-240057	12/10/2023	DECEMBER ELECTRICITY				1 01-0000-0-5510-0000-8200-000-00	NN	P	4,659.06			4,659.06
TOTAL PAYMENT AMOUNT										4,659.06			4,659.06
TOTAL Fund PAYMENT										5,473.46	**		5,473.46
TOTAL BATCH PAYMENT										5,473.46	***	0.00	5,473.46
TOTAL DISTRICT PAYMENT										5,473.46	****	0.00	5,473.46
TOTAL FOR ALL DISTRICTS:										5,473.46	****	0.00	5,473.46
Number of checks to be printed:										2, not counting voids due to stub overflows.			5,473.46





JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT  
2023 / 2024 CASH FLOW

	Object	July	August	September	October	November
A.	BEGINNING CASH					
B.	RECEIPTS					
	9110	2,673,882.00	2,632,396.00	2,509,946.00	2,622,129.00	2,605,317.00
	Principal Apportionment / LCFF					
	Property Taxes	135,750.00	135,750.00	507,947.00	244,351.00	244,351.00
	DEFERRAL REPAYMENT					
	Miscellaneous Funds					
	8080-8099					
	8100-8299					
	Federal Revenue					
	8300-8599	13,120.00	13,120.00	50,196.00	97,370.00	36,951.00
	Other State Revenue		4,851.00		32,452.00	2,807.00
	Other Local Revenue					
	8600-8799					
	Interfund Transfers In					
	8910-8929					
	All Other Financing Sources					
	8930-8979					
	Other Receipts/Non-Revenue	-				
	<b>TOTAL RECEIPTS</b>	<b>148,870.00</b>	<b>153,721.00</b>	<b>558,143.00</b>	<b>374,173.00</b>	<b>284,109.00</b>
C.	DISBURSEMENTS					
	1000-1999	10,770.00	108,930.00	125,694.00	130,929.00	173,632.00
	2000-2999	63,646.00	61,345.00	60,648.00	60,520.00	61,163.00
	3000-3999	47,256.00	83,761.00	74,571.00	69,240.00	91,794.00
	4000-4999	5,689.00	9,844.00	88,014.00	41,055.00	11,898.00
	Books & Supplies					
	Service & Other Operating Expenditures	66,167.00	10,517.00	65,038.00	87,730.00	43,584.00
	Capital Outlay					
	6000-6599					
	Other Outgo					
	7000-7499					
	Interfund Transfers Out					
	7600-7629					
	All Other Financing Uses					
	7630-7699					
	Other Disbursements/ Non Expenditures					
	<b>TOTAL DISBURSEMENTS</b>	<b>193,528.00</b>	<b>274,397.00</b>	<b>413,965.00</b>	<b>389,474.00</b>	<b>382,071.00</b>
D.	PRIOR YEAR TRANSACTIONS					
	Accounts Receivable	16,637.00	24,716.00			
	9200					
	Accounts Payable	(13,465.00)	(27,537.00)	(31,995.00)	(1,511.00)	971.00
	9500					
	Current Loans					
	9640					
	PRIOR YEAR TRANSACTIONS	3,172.00	(2,821.00)	(31,995.00)	(1,511.00)	971.00
	Deferred Revenue					
	9650	-	-	-	-	-
	Suspense Clearing	-	1,047.00	-	-	-
	9910					
E.	NET INCREASE/DECREASE					
	(B-C+D)	(41,486.00)	(122,450.00)	112,183.00	(16,812.00)	(96,991.00)
F.	ENDING CASH (A+E)	2,632,396.00	2,509,946.00	2,622,129.00	2,605,317.00	2,508,326.00
G.	ENDING CASH, PLUS ACCRUALS					

**JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT**  
**2023 / 2024 CASH FLOW ACTUALS**

December	January	February	March	April	May	June	Accruals	TOTAL
2,508,326.00	2,600,431.00	2,596,121.00	2,596,121.00	2,596,121.00	2,596,121.00	2,596,121.00	2,596,121.00	2,596,121.00
244,351.00								1,512,500.00
								-
								-
								-
50,362.00								-
29,245.00	29,391.00							261,119.00
								98,746.00
								-
								-
								-
<b>323,958.00</b>	<b>29,391.00</b>	-	-	-	-	-	-	<b>1,872,365.00</b>
130,746.00								-
68,067.00								680,701.00
101,069.00								375,389.00
5,333.00								467,691.00
17,096.00								161,833.00
								290,132.00
								-
								-
								-
								-
								-
<b>322,311.00</b>	-	-	-	-	-	-	-	<b>1,975,746.00</b>
82,592.00	10,000.00							-
7,866.00	(43,701.00)							133,945.00
								(109,372.00)
90,458.00	(33,701.00)	-	-	-	-	-	-	24,573.00
								-
92,105.00	(4,310.00)	-	-	-	-	-	-	(78,808.00)
<b>2,600,431.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>	<b>2,596,121.00</b>
								-

Janesville Union Elementary School District  
Board Meeting of January, 2024  
Payroll Approval

Payroll Period Ending December 31, 2023

End of Month Gross Payroll - December, 2023

Certificated	123,302.14
Classified	74,548.42
Board Members	351.80
Retirees	4,599.34
Certificated Subs	2,125.00
Classified Subs	237.63
TOTAL	205,164.33

Benefits (for month of January 2024)

Medical	\$	32,711.00
Dental	\$	2,779.62
Vision	\$	594.97
Life	\$	84.51
Employee's/Retirees' Portion of Med,Dental & Vision	\$	9,662.34
TOTAL	\$	26,507.76

GRAND TOTAL: (Payroll + Medical, Dental, Vision & Life) \$ 231,672.09

**Janesville Union Elementary School District**  
**Fund Balance as of 1/11/2024**

**GENERAL FUND 01**

Beginning Balance 7/1/23	\$	2,673,882.26	
Expenses	\$	(2,466,641.29)	Payroll/Accounts Payable
Revenue	\$	2,388,877.09	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>2,596,118.06</b>	

**CAFETERIA FUND 13**

Beginning Balance 7/1/23	\$	135,289.12	
Expenses	\$	(86,617.83)	Payroll/Accounts Payable
Revenue	\$	105,788.63	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>154,459.92</b>	

**DEFERRED MAINTENANCE FUND 14**

Beginning Balance 7/1/23	\$	6,143.94	
Expenses			Payroll/Accounts Payable
Revenue	\$	64.41	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>6,208.35</b>	

**SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND 17**

Beginning Balance 7/1/23	\$	155.57	
Expenses			Payroll/Accounts Payable
Revenue	\$	1.63	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>157.20</b>	

**CAPITAL FACILITIES DEVELOPER FEE FUND 25**

Beginning Balance 7/1/23	\$	56,627.20	
Expenses			Payroll/Accounts Payable
Revenue	\$	593.58	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>57,220.78</b>	

**SCHOOL FACILITIES FUND 35**

Beginning Balance 7/1/23	\$	294,731.65	
Expenses	\$	(98,539.90)	Payroll/Accounts Payable
Revenue	\$	3,029.74	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>199,221.49</b>	

**BOND INTEREST & REDEMPTION FUND 51 (INFORMATION ONLY)**

Beginning Balance 7/1/23	\$	20,980.00	
Expenses	\$	-	Payroll/Accounts Payable
Revenue	\$	-	Apportionment/Deposits
<b>1/11/2024</b>	<b>\$</b>	<b>20,980.00</b>	

COUNTY OF LASSEN  
TREASURER & TAX COLLECTOR  
220 S LASSEN ST. SUITE 3  
SUSANVILLE, CA 96130  
(530) 251-8226

01/01/24

JANESVILLE SCHOOL DISTRICT

P.O. BOX 280  
JANESVILLE CA 96114

We are pleased to inform you that on 01/01/24 your fund's, as set out below, have been credited with an apportionment of interest earned on investments of co-mingled county funds. The interest is apportioned on the average daily balance for the fund, through 12/31/23.

Net Interest Rate 2.613866%

Fund Name	Interest	Admin Fee	Net Amount
JANESVILLE SCHOOL	18,142.58	1,000.98	17,141.60
JANESVILLE CAFETERIA	1,077.18	59.43	1,017.75
JANESVILLE LOCAL BUILDING	.00	.00	.00
JANESVILLE DEFERRED MAINTENANC	42.94	2.37	40.57
JANESVILLE SPE RES-CAP OUTLAY	.00	.00	.00
JANESVILLE SPEC RES-OTHER	.00	.00	.00
JANESVILLE MODERIZATION	.00	.00	.00
JANESVILLE DEVELOPER FEES	395.75	21.83	373.92
JANESVILLE-PRISION MITIGATION	.00	.00	.00
JANESVILLE SPEC.RESERVE/CAP PR	.00	.00	.00
JANESVILLE TAX COLLECTION 96	93.10	5.14	87.96
JANESVILLE-BUILDING BOND 96	.00	.00	.00
JANESVILLE CLASSROOM CONST -34	.00	.00	.00
JANESVILLE GYM CONST-33	.00	.00	.00
JANESVILLE MODERNIZATION #2	.00	.00	.00
SPECIAL RESERVE CAPITAL	1.09	.06	1.03
COUNTY SCHOOL FACILITIES	1,623.91	89.60	1,534.31
JANESVILLE TRAN PROCEEDS	.00	.00	.00
JANESVILLE TRAN NOTE PAYMENT	.00	.00	.00

VERY TRULY YOURS,  
NANCY CARDENAS,  
TREASURER/TAX COLLECTOR



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

**AUDIT REPORT**

**JUNE 30, 2023**

## Introductory Section



Janesville Union School District  
Audit Report  
For The Year Ended June 30, 2023

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**OTHER SUPPLEMENTARY INFORMATION SECTION**

Janesville Union School District  
Audit Report  
For The Year Ended June 30, 2023

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**Independent Auditor's Report**

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

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Janesville Union School District ("the District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Janesville Union School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Janesville Union School District as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

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## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

## **Required Supplementary Information**

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

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Janesville Union School District's basic financial statements. The accompanying individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements. The individual nonmajor fund financial statements and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual nonmajor fund financial statements and other supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023 on our consideration of Janesville Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Janesville Union School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Janesville Union School District's internal control over financial reporting and compliance.

Respectfully submitted,



SingletonAuman PC

Susanville, CA  
December 1, 2023

**JANESVILLE UNION SCHOOL DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2023**

**INTRODUCTION**

Our discussion and analysis of Janesville Union School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. It should be read in conjunction with the District's financial statements (including notes and supplementary information), which follow this section.

**FINANCIAL HIGHLIGHTS**

- Total net position was \$4,705,854 at June 30, 2023. This was an increase of \$1,644,912 from the prior year.
- Overall revenues were \$6,646,888, which was more than expenses of \$5,001,974 by \$1,644,912.
- The general fund reported a fund balance this year of \$2,544,959, a \$1,103,691 increase.
- The total cost of the District's programs increased by \$747,192 from last year.

**OVERVIEW OF FINANCIAL STATEMENTS**

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

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the district's budget for the year is included.

**Government-Wide Statements**

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

The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the assets and liabilities, are one way to measure the District's financial health or position.

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

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

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

### **Fund Financial Statements**

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

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

## **FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

### **Net Position**

The District's combined net position was \$4,705,854 at June 30, 2023. See Table 1.

The significant changes in Table 1 line items for fiscal 2023 vs. 2022 are:

- Cash increased due to funding from Federal and State governments in response to the COVID-19 Pandemic, as well as additional one-time funding.
- Net Pensions Liability, as well as deferred inflows and outflows, fluctuated significantly due to the updated actuarial valuations from STRS & PERS.

**Table 1**  
**Net Position**

	Governmental Activities		Total Percentage Change
	2023	2022	2023-2022
<b>Assets</b>			
Cash in County Treasury	\$ 3,037,939	\$ 2,136,022	42.2%
Cash on Hand in Banks	60,277	65,330	-7.7%
Revolving Fund	1,000	1,000	0.0%
Accounts Receivable	331,340	350,635	-5.5%
Capital Assets, Net of Accumulated Depreciation	4,139,875	4,136,755	0.1%
<b>TOTAL ASSETS</b>	<b>7,570,431</b>	<b>6,689,742</b>	
<b>Deferred Outflow of Resources</b>			
Deferred Pension Expenses	755,898	707,994	6.8%
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>755,898</b>	<b>707,994</b>	
<b>Liabilities</b>			
Accounts Payable	110,659	680,253	-83.7%
Unearned Revenue	197,138	199,153	-1.0%
Compensated Absences	20,219	8,219	N/A
Retiree Incentive Liability	-	30,000	N/A
Net Pension Liability	2,834,025	1,963,597	44.3%
Current Portion of Long-Term Debt	18,000	48,000	N/A
<b>TOTAL LIABILITIES</b>	<b>3,180,041</b>	<b>2,929,222</b>	
<b>Deferred Inflows of Resources</b>			
Deferred Pension Revenues	440,434	1,407,572	-68.7%
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>440,434</b>	<b>1,407,572</b>	
<b>Net Position</b>			
Net Investment in Capital Assets	4,139,875	4,136,755	0.1%
Restricted for Federal & State Programs	1,198,090	272,528	339.6%
Restricted for Capital Projects	105,176	49,114	114.1%
Unrestricted	(737,287)	(1,397,455)	-47.2%
<b>TOTAL NET POSITION</b>	<b>\$ 4,705,854</b>	<b>\$ 3,060,942</b>	

### Changes in Net Position

The District's total revenues were \$6,646,888. A majority of the revenue comes from LCFF Sources (53.6%), and Operating Grants & Contributions (36.4%). Unrestricted federal, state, & local aid for specific programs accounted for another 10% of total revenues.

The total cost of all programs and services was \$5,001,974. The District's expenses are predominately related to educating and caring for students (75.7%). Administrative activities accounted for just 10% of total costs. The remaining expenses were for plant services (maintenance and operations), ancillary services, and other outgo.



**Table 2:**  
**Changes in Net Position**

	Governmental Activities		Total Percentage
	2023	2022	Change
			2023-2022
Revenues			
Program Revenues:			
Charges for Services	\$ 1,618	\$ 920	75.9%
Operating Grants & Contributions	2,417,338	3,017,585	-19.9%
General Revenues			
LCFF Sources	3,565,113	1,713,568	108.1%
Federal Revenues	13,156	614	2042.7%
State Revenues	467,671	38,549	1113.2%
Local Revenues	181,992	124,413	46.3%
<b>TOTAL REVENUES</b>	<b>6,646,888</b>	<b>4,895,649</b>	
Program Expenses			
Instruction	3,030,774	2,656,511	14.1%
Instruction-Related Services	299,501	223,063	34.3%
Pupil Services	455,598	376,854	20.9%
General Administration	502,835	343,539	46.4%
Plant Services	611,954	551,125	11.0%
Ancillary Services	101,312	89,516	13.2%
Other Outgo	-	12,008	N/A
Interest on Long Term Obligations	-	2,166	N/A
<b>TOTAL EXPENSES</b>	<b>5,001,974</b>	<b>4,254,782</b>	
<b>CHANGE IN NET POSITION</b>	<b>\$ 1,644,914</b>	<b>\$ 640,867</b>	

#### **Governmental Activities**

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

The cost of all governmental activities this year was \$5,001,974.

The amount that our taxpayers paid for these activities through property taxes was \$370,899.

Some of the costs were paid directly from people who directly benefited from the programs: \$1,618 from Charges for Services. Some costs were funded by grants and contributions of \$2,417,338.

**Table 3**  
**Net Cost of Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction	\$ 3,030,774	\$ 2,656,511	\$ 1,557,797	\$ 651,511
Instruction-Related Service	299,501	223,063	157,060	64,818
Pupil Services	455,598	376,854	89,770	19,949
General Administration	502,835	343,539	268,707	108,084
Plant Services	611,954	551,125	421,381	308,707
Ancillary Services	101,312	89,516	88,303	69,034
Other Outgo	-	12,008	-	12,008
Interest on Long-Term Obligations	-	2,166	-	2,166
<b>TOTAL</b>	<b>\$ 5,001,974</b>	<b>\$ 4,254,782</b>	<b>\$ 2,583,018</b>	<b>\$ 1,236,277</b>

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The overall financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$3,122,759, which is more than last year's ending fund balance of \$1,449,178.

#### General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on June 30, 2023. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

At June 30, 2023, the District had \$4,139,873 in a broad range of capital assets, including land, buildings and improvements, equipment and vehicles.

During the year the District invested in a new roof on the primary building, communication equipment, and improvements to the playground. See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Table 4**  
**Capital Assets**

	Governmental Activities		Total Percentage
	2023	2022	Change 2023-2022
Land	\$ 96,475	\$ 96,475	0.0%
Buildings	7,837,338	7,801,170	0.5%
Improvements	1,032,819	861,576	19.9%
Machinery and Equipment	695,806	653,985	6.4%
Totals at Historical Cost	9,662,438	9,413,206	
Total Accumulated Depreciation	(5,522,565)	(5,276,454)	4.7%
<b>NET CAPITAL ASSETS</b>	<b>\$ 4,139,873</b>	<b>\$ 4,136,752</b>	

For the 2023-24 fiscal year, the District anticipates spending \$15,000 on capital expenditures, such as facilities improvements.

**Table 5**  
**Net Pension Liability**

	Proportionate Share of Net Pension Liability		Total Percentage Change
	2023	2022	2023-2022
CalSTRS	\$ 1,657,234	\$ 1,131,309	46.5%
CalPERS	1,176,791	832,288	41.4%
<b>TOTAL NET PENSION LIABILITY</b>	<b>\$ 2,834,025</b>	<b>\$ 1,963,597</b>	<b>44.3%</b>

#### **Long-Term Debt**

At year end, the District had \$8,219 in Other Long-Term Debt. General Obligation Bonds decreased to \$105,000 from normal debt service. More detailed information about the District's debt is presented in the notes to the financial statements.

**Table 6**  
**Long-Term Debt**

	Governmental Activities		Total Percentage Change
	2023	2022	2023-2022
Retiree Incentive Liability	-	78,000	-100.0%
Compensated Absences	8,219	8,219	0.0%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 8,219</b>	<b>\$ 86,219</b>	<b>-90.5%</b>

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

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

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

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 3,037,939
Cash on Hand and in Banks	60,277
Cash in Revolving Fund	1,000
Accounts Receivable	331,340
Capital Assets:	
Land	96,476
Land Improvements, Net	360,234
Buildings, Net	3,460,486
Equipment, Net	222,679
Total Assets	<u>7,570,431</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Outflows of Resources - Pensions	755,898
Total Deferred Outflows of Resources	<u>755,898</u>
<b>LIABILITIES:</b>	
Accounts Payable	110,659
Unearned Revenue	197,138
Noncurrent Liabilities:	
Net Pension Liability	2,834,025
Due within one year	18,000
Due in more than one year	20,219
Total Liabilities	<u>3,180,041</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	440,434
Total Deferred Inflows of Resources	<u>440,434</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	4,139,875
Restricted For:	
Federal and State Programs	1,198,090
Capital Projects	105,176
Unrestricted	(737,287)
Total Net Position	<u>\$ 4,705,854</u>

The accompanying notes are an integral part of this statement.

**JANESVILLE UNION SCHOOL DISTRICT**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>				
Governmental Activities:				
Instruction	\$ 3,030,774	\$ --	\$ 1,472,977	\$ (1,557,797)
Instruction-Related Services	299,501	--	142,441	(157,060)
Pupil Services	455,598	1,575	364,253	(89,770)
Ancillary Services	101,312	--	13,009	(88,303)
General Administration	502,835	43	234,085	(268,707)
Plant Services	611,954	--	190,573	(421,381)
Total Governmental Activities	5,001,974	1,618	2,417,338	(2,583,018)
Total Primary Government	\$ 5,001,974	\$ 1,618	\$ 2,417,338	(2,583,018)
General Revenues:				
LCFF Sources				3,565,113
Federal Revenues				13,156
State Revenues				467,671
Local Revenues				181,992
Total General Revenues				4,227,932
Change in Net Position				1,644,914
Net Position - Beginning				3,060,940
Net Position - Ending				\$ 4,705,854

The accompanying notes are an integral part of this statement.

**JANESVILLE UNION SCHOOL DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>			
Cash in County Treasury	\$ 2,557,489	\$ 480,450	\$ 3,037,939
Cash on Hand and in Banks	--	60,277	60,277
Cash in Revolving Fund	1,000	--	1,000
Accounts Receivable	280,914	50,426	331,340
Due from Other Funds	10,256	--	10,256
<b>Total Assets</b>	<u>2,849,659</u>	<u>591,153</u>	<u>3,440,812</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 107,562	\$ 3,097	\$ 110,659
Due to Other Funds	--	10,256	10,256
Unearned Revenue	197,138	--	197,138
<b>Total Liabilities</b>	<u>304,700</u>	<u>13,353</u>	<u>318,053</u>
<b>Fund Balance:</b>			
<b>Nonspendable Fund Balances:</b>			
Revolving Cash	1,000	--	1,000
Restricted Fund Balances	1,029,088	274,178	1,303,266
Assigned Fund Balances	12,054	303,622	315,676
<b>Unassigned:</b>			
Other Unassigned	1,502,817	--	1,502,817
<b>Total Fund Balance</b>	<u>2,544,959</u>	<u>577,800</u>	<u>3,122,759</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,849,659</u>	<u>\$ 591,153</u>	<u>\$ 3,440,812</u>

The accompanying notes are an integral part of this statement.

**JANESVILLE UNION SCHOOL DISTRICT**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Total fund balances - governmental funds balance sheet	\$ 3,122,759
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	4,139,875
Payables for compensated absences which are not due in the current period are not reported in the funds.	(8,219)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.	(30,000)
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.	(2,834,025)
Deferred Resource Inflows related to the pension plans are not reported in the funds.	(440,434)
Deferred Resource Outflows related to the pension plans are not reported in the funds.	<u>755,898</u>
Net position of governmental activities - Statement of Net Position	\$ <u><u>4,705,854</u></u>

The accompanying notes are an integral part of this statement.



**JANESVILLE UNION SCHOOL DISTRICT**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
LCFF Sources:			
State Apportionment or State Aid	\$ 3,224,454	\$ --	\$ 3,224,454
Education Protection Account Funds	278,728	--	278,728
Local Sources	383,801	--	383,801
Federal Revenue	677,116	125,663	802,779
Other State Revenue	1,167,135	429,233	1,596,368
Other Local Revenue	286,319	74,439	360,758
Total Revenues	<u>6,017,553</u>	<u>629,335</u>	<u>6,646,888</u>
<b>Expenditures:</b>			
Current:			
Instruction	3,168,786	--	3,168,786
Instruction - Related Services	306,851	--	306,851
Pupil Services	261,927	192,356	454,283
Ancillary Services	28,137	73,989	102,126
General Administration	488,952	17,502	506,454
Plant Services	409,977	--	409,977
Capital Outlay	249,232	--	249,232
Total Expenditures	<u>4,913,862</u>	<u>283,847</u>	<u>5,197,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,103,691</u>	<u>345,488</u>	<u>1,449,179</u>
Net Change in Fund Balance	1,103,691	345,488	1,449,179
Fund Balance, July 1	<u>1,441,268</u>	<u>232,312</u>	<u>1,673,580</u>
Fund Balance, June 30	<u>\$ 2,544,959</u>	<u>\$ 577,800</u>	<u>\$ 3,122,759</u>

The accompanying notes are an integral part of this statement.

**JANESVILLE UNION SCHOOL DISTRICT**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Net change in fund balances - total governmental funds	\$ 1,449,179
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	249,232
The depreciation of capital assets used in governmental activities is not reported in the funds.	(246,111)
Post-employment benefits are reported as the amount earned in the SOA but as the amount paid in the funds.	48,000
Pension contributions made after the measurement date but in current FY were de-expended & reduced NPL.	(605,230)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	749,844
Change in net position of governmental activities - Statement of Activities	\$ <u>1,644,914</u>

The accompanying notes are an integral part of this statement.

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**A. Summary of Significant Accounting Policies**

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

**1. Reporting Entity**

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

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

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

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

**2. Basis of Presentation, Basis of Accounting**

**a. Basis of Presentation**

**Government-wide Statements:** The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

**Fund Financial Statements:** The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

The District reports the following major governmental funds:

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

**b. Measurement Focus, Basis of Accounting**

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

**3. Encumbrances**

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

**4. Assets, Liabilities, and Equity**

**a. Deposits and Investments**

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

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

**b. Stores Inventories and Prepaid Expenditures**

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

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

**c. Capital Assets**

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

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

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

**d. Receivable and Payable Balances**

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

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

**e. Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

f. Unearned Revenue

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

g. Interfund Activity

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

h. Property Taxes

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

i. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

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

5. Deferred Inflows and Deferred Outflows of Resources

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

6. GASB 54 Fund Presentation

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

7. Pensions

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

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

Valuation Date (VD) (STRS)	June 30, 2021
Valuation Date (VD) (PERS)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

8. Use of Estimates

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**9. Fair Value Measurements**

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

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

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

**10. Implementation of New Standards**

In the current fiscal year, the District implemented the following new standards. The applicable provisions of the new standards are summarized below. Implementation is reflected in the financial statements and the notes to the financial statements.

**GASB Statement No. 94, *Public-Private and Public-Private Partnerships and Availability Payment Arrangements***

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-private partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in the Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in the Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

**GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.



**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

**GASB Statement No. 99, *Omnibus 2022***

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments that do not meet the definition of either an investment or a hedge
- Guidance clarification for short-term leases when there is a modification of terms
- Considerations for public-private partnerships (PPP) terminology as well as recognizing installment payments and transferring underlying PPP assets
- Clarifications of subscription-based information technology arrangement (SBITA) terms, and liability measurement and recognition
- Disclosures related to nonmonetary transactions
- Certain provisions of GASB Statement No. 34
- Pledges of future revenues when resources are not received by the pledging government
- Terminology updates related to deferred inflows and outflows of resources and net position
- Resource flows statements terminology related to GASB Statement No. 53
- Accounting for SNAP distributions
- Requirements related to the extension of the use of LIBOR

The requirements of GASB Statement No. 99 that relate to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures for nonmonetary transactions, pledges of future revenues by pledging governments, clarifications of certain provisions in Statement 34, and terminology updates took effect upon issuance.

The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

**B. Compliance and Accountability**

**1. Finance-Related Legal and Contractual Provisions**

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

Violation

None reported

Action Taken

Not applicable

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

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

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

C. Excess of Expenditures Over Appropriations

As of June 30, 2023, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Capital Outlay	\$ 36,168
Capital Facilities Fund	
Services and other operating expenditures	209

General fund: The District incurred unanticipated expenditures for Capital Outlay

Capital Facilities Fund: The District incurred unanticipated expenditures for Other Operating Expenditures.

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Lassen County Treasury as part of the common investment pool (\$193,282,761 as of June 30, 2023). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$3,037,938. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

Cash balances on hand and in banks (\$60,277 as of June 30, 2023) and in the revolving fund (\$1,000) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**b. Custodial Credit Risk**

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

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

**c. Concentration of Credit Risk**

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

**d. Interest Rate Risk**

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

**e. Foreign Currency Risk**

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

**5. Investment Accounting Policy**

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**E. Capital Assets**

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 96,475	\$ --	\$ --	\$ 96,475
Total capital assets not being depreciated	<u>96,475</u>	<u>--</u>	<u>--</u>	<u>96,475</u>
Capital assets being depreciated:				
Buildings	7,801,170	36,168	--	7,837,338
Improvements	861,576	171,243	--	1,032,819
Equipment	653,985	41,821	--	695,806
Total capital assets being depreciated	<u>9,316,731</u>	<u>249,232</u>	<u>--</u>	<u>9,565,963</u>
Less accumulated depreciation for:				
Buildings	(4,224,052)	(152,801)	--	(4,376,853)
Improvements	(631,710)	(40,875)	--	(672,585)
Equipment	(420,692)	(52,435)	--	(473,127)
Total accumulated depreciation	<u>(5,276,454)</u>	<u>(246,111)</u>	<u>--</u>	<u>(5,522,565)</u>
Total capital assets being depreciated, net	<u>4,040,277</u>	<u>3,121</u>	<u>--</u>	<u>4,043,398</u>
Governmental activities capital assets, net	<u>\$ 4,136,752</u>	<u>\$ 3,121</u>	<u>\$ --</u>	<u>\$ 4,139,873</u>

Depreciation was charged to functions as follows:

Instruction	\$ 44,935
Pupil Services	471
Plant Services	200,705
	<u>\$ 246,111</u>

**F. Interfund Balances and Activities**

**1. Due To and From Other Funds**

Balances due to and due from other funds at June 30, 2023, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Cafeteria Fund	\$ 10,256	Short-term loans
	Total	<u>\$ 10,256</u>	

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**G. Long-Term Obligations**

**1. Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2023, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Other Long-Term Debt*	\$ 78,000	\$ --	\$ 48,000	\$ 30,000	18,000
Compensated absences *	8,219	--	--	8,219	--
Total governmental activities	\$ 86,219	\$ --	\$ 48,000	\$ 38,219	\$ 18,000

\* Other long-term liabilities

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

Liability	Activity Type	Fund
Other General Long-Term Debt	Governmental	General
Compensated absences	Governmental	General

**2. Debt Service Requirements**

Debt service requirements on long-term debt at June 30, 2023, are as follows:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 18,000	\$ --	\$ 18,000
2025	6,000	--	6,000
2026	6,000	--	6,000
Totals	\$ 30,000	\$ --	\$ 30,000

**H. Joint Ventures (Joint Powers Agreements)**

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

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

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

Condensed financial information for the JPA's for June 30, 2023 was not available as of our report date.

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

I. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

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

b. Benefits Paid

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

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2023)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2023)	19.100%	19.100%
Required State Contribution Rates (at June 30, 2023)	10.828%	10.828%

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

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

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1- 2.5%	1.0- 2.5%
Required Employee Contribution Rates (at June 30, 2023)	7.000%	8.000%
Required Employer Contribution Rates (at June 30, 2023)	25.370%	25.370%

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2023 (measurement date June 30), 2022, California Education Code Section 22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 19.1% of creditable compensation for the fiscal year ended June 30, 2023. Beginning in the fiscal year June 30, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 0.5% annually, not to exceed 20.25% of creditable compensation.

CalPERS

California Public Employees' Retirement Law section 20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2023 (measurement date June 30, 2022) the employee contribution rate was 8.00% and the employer contribution rate was 25.370% of covered payroll.

On Behalf Payments

Consistent with California Education Code Section 22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2023 (measurement date June 30, 2022) the State contributed 10.828% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

<u>CalSTRS</u>			
<u>Year Ended June 30,</u>	<u>On Behalf Contribution Rate</u>	<u>On Behalf Contribution Amount</u>	<u>On Behalf Pension Expense</u>
2021	10.328%	\$ 152,826	\$ 111,773
2022	10.828%	161,513	25,774
2023	10.828%	145,957	489,377

The State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year and \$297 Million to CalSTRS during the 2021-22 fiscal year as a continuing settlement associated with SB90.

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

d. Contributions Recognized

For the fiscal year ended June 30, 2023 (measurement period June 30, 2022), the contributions recognized for each plan were:

Fund Financial Statements (Current Financial Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 288,710	\$ 139,754	\$ 428,464
Contributions - State On Behalf Payments	145,957	--	145,957
Total Contributions	<u>\$ 434,667</u>	<u>\$ 139,754</u>	<u>\$ 574,421</u>

Government-Wide Financial Statements (Economic Resources Measurement Focus)			
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 257,632	\$ 121,651	\$ 379,283
Contributions - State On Behalf Payments	161,513	--	161,513
Total Contributions	<u>\$ 419,145</u>	<u>\$ 121,651</u>	<u>\$ 540,796</u>

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

As of June 30, 2023 (measured June 30, 2022), the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 1,657,234
CalPERS	1,176,791
Total Net Pension Liability	<u>\$ 2,834,025</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2022. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to measurement date June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2022 and June 30, 2023 were as follows:

	CalSTRS		CalPERS	
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2022	0.002486%	0.001611%	0.004097%	0.003935%
Proportion June 30, 2023	0.002385%	0.001455%	0.003840%	0.003420%
Change in Proportion	-0.000101%	-0.000156%	-0.000257%	-0.000515%

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



**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

a. Pension Expense

	CalSTRS	CalPERS	Total
State On Behalf Pension Expense	\$ 489,377	\$ --	\$ 489,377
Employer Contributions to Pension Expense	288,710	139,754	428,464
Change In:			
Net Pension Liability	525,925	376,631	902,556
Deferred Outflows of Resources	65,135	(451,623)	(386,488)
Deferred Inflows of Resources	(763,384)	94,964	(668,420)
Total Pension Expense - Governmental	\$ 605,763	\$ 159,726	\$ 765,489

b. Deferred Outflows and Inflows of Resources

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 257,632	\$ 139,754	\$ 397,386
Differences between actual and expected experience	1,136	6,199	7,335
Changes in assumptions	61,954	87,052	149,006
Change in employer's proportionate share	24,281	75,720	100,001
Net difference between projected and actual earnings	--	102,170	102,170
Total Deferred Outflows of Resources	\$ 345,003	\$ 410,895	\$ 755,898

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ 128,846	\$ 29,495	\$ 158,341
Changes in assumptions	--	--	--
Change in employer's proportionate share	86,625	86,977	173,602
Net difference between projected and actual earnings	108,491	--	108,491
Total Deferred Inflows of Resources	\$ 323,962	\$ 116,472	\$ 440,434

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2024. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2024	\$ 326,759	\$ 231,756	\$ (130,392)	\$ (34,518)	\$ 393,605
2025	7,309	70,710	(135,787)	(31,319)	(89,087)
2026	7,310	23,704	(144,036)	(29,692)	(142,714)
2027	3,625	84,725	109,617	(20,943)	177,024
2028	--	--	(17,663)	--	(17,663)
Thereafter	--	--	(5,701)	--	(5,701)
Total	\$ 345,003	\$ 410,895	\$ (323,962)	\$ (116,472)	\$ 315,464

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**c. Actuarial Assumptions**

Total pension liabilities for the fiscal year ended June 30, 2023 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2022	June 30, 2022
Valuation Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Experience Study Period	-3	-18
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.5%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.00%	6.90%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.

(2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate Improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

**d. Discount Rate**

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

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

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

CalSTRS

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long Term Expected Real Rate of Return*</u>
Public Equity	42.00%	4.75%
Private Equity	13.00%	6.25%
Real Estate	15.00%	3.55%
Inflation Sensitive	6.00%	3.25%
Fixed Income	12.00%	1.25%
Risk Mitigating Strategies	10.00%	1.75%
Cash/Liquidity	2.00%	-0.35%

\* Real return is net of assumed 2.75% inflation

**JANESVILLE UNION SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2023

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

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

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

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

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	5.90%
Net Pension Liability	\$ 2,814,610	\$ 1,699,934
Current Discount Rate	7.10%	6.90%
Net Pension Liability	\$ 1,657,234	\$ 1,176,791
1% Increase	8.10%	7.90%
Net Pension Liability	\$ 696,277	\$ 744,432

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

**CalSTRS - Governmental Activities**

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
<b>Balance at June 30, 2022</b> (Previously Reported)	\$ 14,577,153	\$ 12,712,723	\$ 1,864,430	\$ 733,121	\$ 1,131,309
<b>Changes for the year:</b>					
CalSTRS Auditor Adjustment	--	--	--	--	--
Change in Prop share	(914,408)	(797,454)	(116,954)	(70,991)	(45,963)
Service Cost	294,720	--	294,720	111,671	183,049
Interest	967,526	--	967,526	366,602	600,924
Differences between expected and actual experience	(64,243)	--	(64,243)	(24,342)	(39,901)
Change in assumptions	--	--	--	--	--
Change in benefits	2,688	--	2,688	1,019	1,669
Contributions:					
Employer	--	250,420	(250,420)	(94,886)	(155,534)
Employee	--	156,193	(156,193)	(59,183)	(97,010)
State On Behalf Payments	--	164,351	(164,351)	(62,273)	(102,078)
Net Investment Income	--	(283,787)	283,787	107,529	176,258
Other Income	--	4,999	(4,999)	(1,894)	(3,105)
Benefit Payments, including refunds of employee contributions	(673,024)	(673,024)	0	--	0
Administrative expenses	--	(7,339)	7,339	2,781	4,558
Borrowing Costs	--	(4,715)	4,715	1,787	2,928
Other Expenses	--	(205)	205	78	127
<b>Net Changes</b>	<b>(386,741)</b>	<b>(1,190,561)</b>	<b>803,820</b>	<b>277,898</b>	<b>525,922</b>
<b>Balance at June 30, 2023</b>	<b>\$ 14,190,412</b>	<b>\$ 11,522,162</b>	<b>\$ 2,668,250</b>	<b>\$ 1,011,019</b>	<b>\$ 1,657,231</b>

(1)-INCLUDES REFUNDS OF EMPLOYEE CONTRIBUTIONS

**JANESVILLE UNION SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
<b>Balance at June 30, 2022</b> (Previously Reported)	\$ 4,204,842	\$ 3,404,682	\$ 800,160
<b>Changes for the year:</b>			
Change in Proportionate Share	(550,316)	(445,594)	(104,722)
Service Cost	84,998	--	84,998
Interest	254,305	--	254,305
Differences between expected and actual experience	(37,907)	--	(37,907)
Change in Assumptions	117,070	--	117,070
Contributions:			
Employer	--	121,653	(121,653)
Employee	--	37,765	(37,765)
Net Investment Income	--	(220,468)	220,468
Plan to Plan Resource Movement	--	--	--
Benefit Payments, including refunds of employee contributions	(181,218)	(181,218)	--
Administrative expenses	--	(1,837)	1,837
Other expenses	--	--	--
Net Changes	(313,068)	(689,699)	376,631
<b>Balance at June 30, 2023</b>	<b>\$ 3,891,774</b>	<b>\$ 2,714,983</b>	<b>\$ 1,176,791</b>

(1) - Includes refunds of employee contributions

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

**J. Commitments and Contingencies**

Litigation

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

State and Federal Allowances, Awards, and Grants

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

**K. Subsequent Events**

Subsequent events were evaluated through December 1, 2023, which is the date the financial statements were available to be issued.

## **Required Supplementary Information**

**Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.**

# JANESVILLE UNION SCHOOL DISTRICT

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,158,795	\$ 3,194,890	\$ 3,224,454	\$ 29,564
Education Protection Account Funds	787,096	918,966	278,728	(640,238)
Local Sources	323,179	383,801	383,801	--
Federal Revenue	285,063	686,284	677,116	(9,168)
Other State Revenue	292,749	1,211,323	1,167,135	(44,188)
Other Local Revenue	184,722	341,661	286,319	(55,342)
Total Revenues	<u>4,031,604</u>	<u>6,736,925</u>	<u>6,017,553</u>	<u>(719,372)</u>
Expenditures:				
Current:				
Certificated Salaries	1,655,389	1,864,616	1,819,164	45,452
Classified Salaries	603,452	770,738	747,040	23,698
Employee Benefits	1,275,881	1,232,816	1,201,926	30,890
Books And Supplies	324,517	485,621	332,113	153,508
Services And Other Operating Expenditures	556,771	1,268,691	569,660	699,031
Other Outgo	--	12,008	--	12,008
Direct Support/Indirect Costs	(10,091)	(5,513)	(5,273)	(240)
Capital Outlay	<u>49,008</u>	<u>213,064</u>	<u>249,232</u>	<u>(36,168)</u>
Total Expenditures	<u>4,454,927</u>	<u>5,842,041</u>	<u>4,913,862</u>	<u>928,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(423,323)</u>	<u>894,884</u>	<u>1,103,691</u>	<u>208,807</u>
Other Financing Sources (Uses):				
Other Sources	--	105,042	--	(105,042)
Total Other Financing Sources (Uses)	<u>--</u>	<u>105,042</u>	<u>--</u>	<u>(105,042)</u>
Net Change in Fund Balance	<u>(423,323)</u>	<u>999,926</u>	<u>1,103,691</u>	<u>103,765</u>
Fund Balance, July 1	<u>1,441,268</u>	<u>1,441,268</u>	<u>1,441,268</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 1,017,945</u>	<u>\$ 2,441,194</u>	<u>\$ 2,544,959</u>	<u>\$ 103,765</u>



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

	Measurement Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
District's proportion of the net pension liability (asset)	0.0024%	0.0025%	0.0025%	0.0021%	0.0025%	0.0025%	0.0024%	0.0025%	0.0025%	
District's proportionate share of the net pension liability (asset)	\$ 1,657,234	\$ 1,131,309	\$ 2,390,746	\$ 1,874,993	\$ 2,328,004	\$ 2,296,285	\$ 1,904,752	\$ 1,665,594	\$ 1,417,334	
State's proportionate share of the net pension liability (asset) associated with the District	1,011,017	837,788	1,557,328	2,345,008	2,508,641	1,363,459	1,089,611	886,812	769,748	
<b>Total</b>	<b>\$ 2,668,251</b>	<b>\$ 1,969,097</b>	<b>\$ 3,948,074</b>	<b>\$ 4,220,001</b>	<b>\$ 4,836,645</b>	<b>\$ 3,659,744</b>	<b>\$ 2,994,363</b>	<b>\$ 2,552,406</b>	<b>\$ 2,187,082</b>	
District's covered-employee payroll	\$ 1,522,648	\$ 1,460,489	\$ 1,518,749	\$ 1,400,154	\$ 1,345,198	\$ 1,312,687	\$ 1,170,047	\$ 1,143,243	\$ 1,147,982	
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	108.84%	77.46%	157.42%	133.91%	173.06%	174.93%	162.79%	145.69%	123.46%	
Plan fiduciary net position as a percentage of the total pension liability	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Contractually required contribution	\$ 288,710	\$ 257,632	\$ 235,869	\$ 259,706	\$ 227,945	\$ 194,112	\$ 165,136	\$ 125,546	\$ 101,520	
Contributions in relation to the contractually required contribution	(288,710)	(257,632)	(235,869)	(259,706)	(227,945)	(194,112)	(165,136)	(125,546)	(101,520)	
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	
District's covered-employee payroll	\$ 1,511,571	\$ 1,522,648	\$ 1,460,489	\$ 1,518,749	\$ 1,400,154	\$ 1,345,198	\$ 1,312,687	\$ 1,170,047	\$ 1,143,243	
Contributions as a percentage of covered-employee payroll	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

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

	Measurement Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
District's proportion of the net pension liability (asset)	0.0034%	0.0041%	0.0041%	0.0035%	0.0035%	0.0040%	0.0042%	0.0042%	0.0044%	
District's proportionate share of the net pension liability (asset)	\$ 1,176,791	\$ 832,288	\$ 1,251,870	\$ 1,005,768	\$ 936,143	\$ 963,261	\$ 833,942	\$ 622,851	\$ 498,507	
District's covered-employee payroll	\$ 530,995	\$ 587,686	\$ 593,038	\$ 483,003	\$ 468,186	\$ 518,289	\$ 511,328	\$ 469,909	\$ 469,883	
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	221.62%	141.62%	211.09%	208.23%	199.95%	185.85%	163.09%	132.55%	106.09%	
Plan fiduciary net position as a percentage of the total pension liability	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	
Contractually required contribution	\$ 139,754	\$ 139,754	\$ 121,651	\$ 116,953	\$ 87,240	\$ 72,714	\$ 71,980	\$ 60,577	\$ 55,313	
Contributions in relation to the contractually required contribution	(139,754)	(139,754)	(121,651)	(116,953)	(87,240)	(72,714)	(71,980)	(60,577)	(55,313)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District's covered-employee payroll	\$ 530,995	\$ 610,013	\$ 587,686	\$ 593,038	\$ 483,003	\$ 468,186	\$ 518,289	\$ 511,328	\$ 469,909	
Contributions as a percentage of covered-employee payroll	26.32%	22.91%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%	

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

**JANESVILLE UNION SCHOOL DISTRICT****EXHIBIT D-1**

CAFETERIA FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Federal Revenue	\$ 125,664	\$ 125,663	\$ (1)
Other State Revenue	136,773	136,773	--
Other Local Revenue	3,716	3,350	(366)
Total Revenues	<u>266,153</u>	<u>265,786</u>	<u>(367)</u>
Expenditures:			
Current:			
Classified Salaries	63,454	63,421	33
Employee Benefits	34,713	27,156	7,557
Books And Supplies	108,145	97,065	11,080
Services And Other Operating Expenditures	20,049	4,714	15,335
Direct Support/Indirect Costs	5,273	5,273	--
Total Expenditures	<u>231,634</u>	<u>197,629</u>	<u>34,005</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>34,519</u>	<u>68,157</u>	<u>33,638</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	34,519	68,157	33,638
Fund Balance, July 1	<u>100,846</u>	<u>100,846</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 135,365</u>	<u>\$ 169,003</u>	<u>\$ 33,638</u>

**JANESVILLE UNION SCHOOL DISTRICT**

CAPITAL FACILITIES FUND  
CAPITAL PROJECTS FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023

**EXHIBIT D-2**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Other Local Revenue	\$ 12,258	\$ 8,012	\$ (4,246)
Total Revenues	<u>12,258</u>	<u>8,012</u>	<u>(4,246)</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	<u>12,020</u>	<u>12,229</u>	<u>(209)</u>
Total Expenditures	<u>12,020</u>	<u>12,229</u>	<u>(209)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>238</u>	<u>(4,217)</u>	<u>(4,455)</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	238	(4,217)	(4,455)
Fund Balance, July 1	58,174	58,174	--
Fund Balance, June 30	<u>\$ 58,412</u>	<u>\$ 53,957</u>	<u>\$ (4,455)</u>

**JANESVILLE UNION SCHOOL DISTRICT**

COUNTY SCHOOL FACILITIES FUND  
CAPITAL PROJECTS FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023

**EXHIBIT D-3**

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Other State Revenue	\$ 292,460	\$ 292,460	\$ --
Other Local Revenue	--	(11,222)	(11,222)
Total Revenues	<u>292,460</u>	<u>281,238</u>	<u>(11,222)</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	292,460	--	292,460
Total Expenditures	<u>292,460</u>	<u>--</u>	<u>292,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>281,238</u>	<u>281,238</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net Change In Fund Balance	--	281,238	281,238
Fund Balance, July 1	--	--	--
Fund Balance, June 30	<u>\$ --</u>	<u>\$ 281,238</u>	<u>\$ 281,238</u>

## Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.



## **JANESVILLE UNION SCHOOL DISTRICT**

LOCAL EDUCATION AGENCY  
ORGANIZATION STRUCTURE  
JUNE 30, 2023

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

<u>Governing Board</u>		
<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Lee Bailey	President	December 2026
Melissa McMullen	Clerk	December 2024
JoAnna Harrison	Representative	December 2026
Paul Hinkson	Member	December 2024
John Mees	Member	December 2026

Administration

Jamie Huber - Superintendent / Principal

Andrea Kellogg - Chief Business Officer

**JANESVILLE UNION SCHOOL DISTRICT**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**YEAR ENDED JUNE 30, 2023**

**TABLE E-1**

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	131.99	131.99	131.96	131.96
TK/K-3 Totals	131.99	131.99	131.96	131.96
Grades 4-6:				
Regular ADA	106.23	106.23	106.22	106.22
Grades 4-6 Totals	106.23	106.23	106.22	106.22
Grades 7 and 8:				
Regular ADA	63.52	63.52	63.53	63.53
Grades 7 and 8 Totals	63.52	63.52	63.53	63.53
ADA Totals	301.74	301.74	301.71	301.71

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**YEAR ENDED JUNE 30, 2023**

**TABLE E-2**

Grade Level	Ed. Code 46207 Minutes Requirement	2022-23 Actual Minutes	Traditional Calendar					Status
			Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	
Kindergarten	36,000	52,200	--	52,200	180	--	180	In Compliance
Grade 1	50,400	51,300	--	51,300	180	--	180	In Compliance
Grade 2	50,400	52,200	--	52,200	180	--	180	In Compliance
Grade 3	50,400	52,380	--	52,380	180	--	180	In Compliance
Grade 4	54,000	54,000	--	54,000	180	--	180	In Compliance
Grade 5	54,000	54,720	--	54,720	180	--	180	In Compliance
Grade 6	54,000	54,900	--	54,900	180	--	180	In Compliance
Grade 7	54,000	56,160	--	56,160	180	--	180	In Compliance
Grade 8	54,000	56,160	--	56,160	180	--	180	In Compliance

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2023**

**TABLE E-3**

<u>General Fund</u>	<u>Budget 2024 (see note 1)</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Revenues and other financial sources	\$ 4,750,178	\$ 6,017,553	\$ 4,500,486	\$ 4,296,807
Expenditures	4,858,575	4,913,862	4,455,793	3,890,240
Other uses and transfers out	--	--	--	--
Total outgo	4,858,575	4,913,862	4,455,793	3,890,240
Change in fund balance (deficit)	(108,397)	1,103,691	44,693	406,567
Ending fund balance	\$ 2,436,562	\$ 2,544,959	\$ 1,441,268	\$ 1,396,575
Available reserves (see note 2)	\$ 1,401,227	\$ 1,502,817	\$ 178,232	\$ 804,383
Available reserves as a percentage of total outgo	28.8%	30.6%	4.0%	20.7%
Total long-term debt	\$ 2,854,244	\$ 2,854,244	\$ 2,001,816	\$ 3,934,676
Average daily attendance at P-2	302	302	325	363

This schedule discloses the district's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the district's ability to continue as a going concern for a reasonable period of time.

The minimum recommended reserve for a district of this size is five percent of budgeted general fund expenditures, transfers out and other uses (total outgo). The District has maintained this recommended reserve.

**NOTES:**

- 1 Budget 2024 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

**JANESVILLE UNION SCHOOL DISTRICT**  
**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET**  
**REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**TABLE E-4**

	General Fund	Deferred Maintenance Fund
June 30, 2023, annual financial and budget report fund balances	\$ 2,569,975	\$ 5,878
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Fair Market adjustment to Cash in County Treasury	(31,043)	
Reclassification for Financial Statement Presentation	6,027	(5,878)
Net adjustments and reclassifications	(25,016)	(5,878)
June 30, 2023, audited financial statement fund balances	\$ 2,544,959	\$ --
	Special Reserve Other than Capital Outlay Fund	County School Facilities Fund
June 30, 2023, annual financial and budget report total liabilities	\$ 149	294,731
Adjustments and reclassifications:		
Increase (decrease) in total liabilities:		
Fair Market adjustment to Cash in County Treasury		(13,494)
Reclassification for Financial Statement Presentation	(149)	
Net adjustments and reclassifications	(149)	(13,494)
June 30, 2023, audited financial statement total liabilities	\$ --	281,237

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

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

**JANESVILLE UNION SCHOOL DISTRICT**  
SCHEDULE OF CHARTER SCHOOLS  
YEAR ENDED JUNE 30, 2023

**TABLE E-5**

No charter schools are chartered by Janesville Union School District.

Charter Schools

Included in  
Audit?

None

N/A

## Other Independent Auditor's Reports

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

Board of Trustees  
Janesville Union School District  
Janesville, California 96114

**Members of the Board of Trustees:**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Janesville Union School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Janesville Union School District's basic financial statements and have issued our report thereon dated December 1, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be significant deficiency.

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### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Janesville Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-002.

### **Janesville Union School District's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the Districts response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Districts response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'SingletonAuman PC', with a stylized flourish at the end.

SingletonAuman PC

Susanville, CA  
December 1, 2023

**Independent Auditor's Report on State Compliance**

Board of Trustees  
Janesville Union School District  
Janesville, California 96114

Members of the Board of Trustees:

**Report on Compliance****Opinion**

We have audited the Janesville Union School District (District) compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, as prescribed in Title 5, California Code of Regulations, section 19810, issued by the Education Audit Appeals Panel, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, Janesville Union School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

**Basis for Opinion on State Compliance**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel, in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

**Responsibilities of Management for Compliance**

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

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### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

**LOCAL EDUCATION AGENCIES  
OTHER THAN CHARTER SCHOOLS:**

A. Attendance .....	Yes
B. Teacher Certification and Misassignments .....	Yes
C. Kindergarten Continuance .....	Yes
D. Independent Study .....	N/A
E. Continuation Education .....	Yes
F. Instructional Time .....	Yes
G. Instructional Materials .....	Yes
H. Ratio of Administrative Employees to Teachers .....	Yes
I. Classroom Teacher Salaries .....	Yes
J. Early Retirement Incentive .....	N/A
K. GANN Limit Calculation .....	Yes
L. School Accountability Report Card .....	Yes
M. Juvenile Court Schools .....	N/A
N. Middle or Early College High Schools .....	N/A
O. K-3 Grade Span Adjustment .....	Yes
P. Transportation Maintenance of Effort .....	Yes
Q. Apprenticeship: Related and Supplemental Instruction .....	N/A
R. Comprehensive School Safety Plan .....	Yes
S. District of Choice .....	N/A
TT. Home to School Transportation Reimbursement .....	Yes
UU. Independent Study Certification for ADA Loss Mitigation .....	Yes

**SCHOOL DISTRICTS, COUNTY OFFICES OF  
EDUCATION, AND CHARTER SCHOOLS:**

T. California Clean Energy Jobs Act .....	N/A
U. After/Before School Education and Safety Program .....	N/A
V. Proper Expenditure of Education Protection Account Funds .....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts .....	Yes
X. Local Control and Accountability Plan .....	Yes
Y. Independent Study-Course Based .....	N/A
Z. Immunizations .....	N/A
AZ. Educator Effectiveness .....	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G) .....	Yes
CZ. Career Technical Education Incentive Grant .....	N/A
EZ. Transitional Kindergarten .....	Yes

**CHARTER SCHOOLS:**

AA. Attendance .....	N/A
BB. Mode of Instruction .....	N/A
CC. Nonclassroom-Based Instruction/Independent Study .....	N/A
DD. Determination of Funding for Nonclassroom-Based Instruction .....	N/A
EE. Annual Instructional Minutes - Classroom Based .....	N/A
FF. Charter School Facility Grant Program .....	N/A

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

## Report on Internal Control over Compliance

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

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

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

### Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, 2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in the Title 5, California Code of Regulations, Section 19810 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-002.

### Janesville Union School District's Response to Findings

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, as prescribed in Title 5, California Code of Regulations, Section 19810. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



SingletonAuman PC

Susanville, CA  
December 1, 2023

## Findings and Recommendations Section

**JANESVILLE UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**A. Summary of Auditor's Results**

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?        Yes   X   No

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

Noncompliance material to financial statements noted?        Yes   X   No

2. State Awards

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

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

**B. Financial Statement Findings**

**Yellow Book/Financial Statement Findings**

**Internal Control - Significant Deficiency**

**Finding 2023-001 Lack of Segregation of Duties (CDDC#30000)**

Criteria upon which audit finding is based (Legal Citation)

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

Finding (Condition)

An inadequate segregation of duties exists in the areas of cash handling, financial reporting, purchasing and payroll with District personnel.

Amount of Questioned Costs, How Computed and Prevalence

None

Effect

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

Cause

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

**JANESVILLE UNION SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

exists. The frequent turnover of leadership at the District has also decreased the effectiveness of mitigating reviews of transaction and reports.

**Recommendation**

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

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

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

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

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

**District's Response**

The District concurs with this finding.

**D. State Award Findings and Questioned Costs**

**Finding 2023-002 Home to School Transportation Plan (CDDC#40000)**

Criteria upon which audit finding is based (Legal Citation)

Education Code Section 39800.1(a)

Finding (Condition)

The District did not have a Home to School Transportation plan put into place by the deadline of April 1, 2023 as required by California Education Code Section 39800.1(a).

Amount of Questioned Costs, How Computed and Prevalence

Home to School Transportation funding in the amount of \$26,460.

Effect

The District is out of compliance with the Education Code resulting in a loss of funding.

Cause

Lack of awareness of new funding requirements.

Recommendation

We recommend that the District implement a Home to School Transportation plan and insure it is updated by April 1st each year.

District's Response

The District concurs with this finding.



**JANESVILLE UNION SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
Finding 2022-001 Lack of Segregation of Duties	Not Implemented	Finding Repeated - See Finding 2023-001

**JANESVILLE UNION SCHOOL DISTRICT**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Person Monitoring Corrective Action Plan**  
**Jamie Huber, Superintendent**

**Finding 2023-001 Lack of Segregation of Duties (CDDC#30000)**

Finding (Condition)

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

Corrective Action Planned

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

Expected Completion Date

Ongoing.

**Finding 2023-002 Home to School Transportation Plan (CDDC#40000)**

Finding (Condition)

The District did not have a Home to School Transportation plan put into place by the deadline of April 1, 2023 as required by California Education Code Section 39800.1(a).

Corrective Action Planned

The District will implement a Home to School Transportation plan and insure it is updated by April 1st each year.

Expected Completion Date

April 1, 2024

# Janesville Union School District

## 2022-2023 School Accountability Report Card

### (Published During the 2023-2024 School Year)

## Janesville Union School District



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

## General Information about the School Accountability Report Card (SARC)

### SARC Overview



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

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

### DataQuest



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

## California School Dashboard



The California School Dashboard (Dashboard)

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

## Internet Access

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

## 2023-24 School Contact Information

<b>School Name</b>	Janesville Union School District
<b>Street</b>	464-555 Main Street
<b>City, State, Zip</b>	Janesville
<b>Phone Number</b>	15302533660
<b>Principal</b>	Jamie Huber, Superintendent/Principal
<b>Email Address</b>	jhuber@janesvilleschool.org
<b>School Website</b>	www.janesvilleschool.org
<b>County-District-School (CDS) Code</b>	18-64105

## 2023-24 District Contact Information

<b>District Name</b>	Janesville Union Elementary School District
<b>Phone Number</b>	530-253-3660
<b>Superintendent</b>	Jamie Huber, Superintendent/Principal
<b>Email Address</b>	jhuber@janesvilleschool.org
<b>District Website</b>	www.janesvilleschool.org

## 2023-24 School Description and Mission Statement

Janesville Elementary School is a small rural school nestled amidst the eastern slope of the Sierra Nevada Mountains, serving 311 students (this was the enrollment on census day but district enrollment is steadily increasing) in transitional Kindergarten through 8th grade. Our mission, to prepare our students to be productive citizens and confident authors of their future, supports a program of academically challenging curriculum and instruction, integrating a culture of integrity and empathy for others. We place a high value of the relationships we build among staff, students and community and have invested in establishing a small student to teacher ratio of 20:1 school-wide. The Janesville School staff takes particular pride in the safe and productive learning environment we create for our students and staff.

Janesville celebrates the diversity of its student population, which is 77% white, 15% Hispanic, 6% Native American, and 2% from other races. 42% of our students are socio-economically disadvantaged, which is our largest unduplicated student subgroup. We have 4 Foster youth students and currently are not serving any English language learners, although we have done so in the past. Janesville School has 2 homeless students.

## 2023-24 School Description and Mission Statement

The Janesville faculty consists of eighteen teachers (including one 60% FTE resource teacher) and one part time counselor. The school district is geographically large, serving the communities of both Janesville and Milford along the Interstate 395 corridor.

Janesville enjoys a strong partnership between school and community and recognizes the vital importance of maintaining a school culture that acknowledges and nurtures the whole child. With this in mind, we engage students in learning experiences beyond the classroom walls through field trips, school dances, and a generous offering of enrichment and leadership opportunities. Beyond the traditional school day, students enjoy a variety of enrichment, academic, and athletic activities to choose from, including seasonal Gardening Club (fall and spring), Band, Chess Club (winter and spring) Coding Club, Science Bowl Team, Geography Bowl Team, Lit Jam Team, Flag Football, Girls Basketball, Boys Basketball, Cheerleading Squad, a Wrestling program in the spring, Track and Field, and Girls Volleyball.

Janesville School has an active student council that meets each month to discuss student-identified school issues and plan events. Parents/Guardian/Family involvement is active at this school through an extensive classroom volunteer program (VIP), our school site council (SSC) and the many events that our school and district host.

We have excellent technology and infrastructure on our campus, in each classroom, and in our fully modern computer lab, allowing teachers to guide students in the safe and responsible use of technology. These skills and infrastructure allow us to utilize a broad range of digital resources in addition print curriculum, creating a versatile range of resources for both students and staff. A highly qualified technology staff member supports teachers and students in making the most of these investments.

Janesville's school library is bright, modern, and inviting, supported by a knowledgeable and dedicated library technician. Classes access the library at least weekly, and students have individual library access throughout each school day.

## About this School

### 2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	37
Grade 1	31
Grade 2	35
Grade 3	34
Grade 4	37
Grade 5	38
Grade 6	37
Grade 7	37
Grade 8	29
Total Enrollment	315

## 2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	54.3%
Male	45.7%
American Indian or Alaska Native	1.9%
Asian	0.3%
Black or African American	0.3%
Filipino	0.6%
Hispanic or Latino	16.5%
Two or More Races	5.4%
White	74.9%
English Learners	0.3%
Foster Youth	1.9%
Homeless	0.3%
Socioeconomically Disadvantaged	41.6%
Students with Disabilities	10.8%

### A. Conditions of Learning State Priority: Basic

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

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

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	17.50	92.16	17.50	92.16	228366.10	83.12
<b>Intern Credential Holders Properly Assigned</b>	0.00	0.00	0.00	0.00	4205.90	1.53
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0.50	2.63	0.50	2.63	11216.70	4.08
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0.20	1.32	0.20	1.32	12115.80	4.41
<b>Unknown</b>	0.70	3.84	0.70	3.84	18854.30	6.86
<b>Total Teaching Positions</b>	19.00	100.00	19.00	100.00	274759.10	100.00

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

## 2021-22 Teacher Preparation and Placement

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

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

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

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	1.00
Misassignments	0.50	0.20
Vacant Positions	0.00	0.00
<b>Total Teachers Without Credentials and Misassignments</b>	<b>0.50</b>	<b>1.10</b>

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.20	0.00
<b>Total Out-of-Field Teachers</b>	<b>0.20</b>	<b>0.00</b>

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

**Class Assignments**

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	14.2	14.2
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

**2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials**

Janesville Union School District have not conducted a curriculum adoption in the 2020/21 academic year. All curriculum currently in use is in compliance with the California Common Core State Standards with the exception of the Next Generation Science Standards, which is scheduled to be reviewed/adopted in the 2022/23 academic year.

**Year and month in which the data were collected** 2020 September

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
---------	--	-----------------------------	--



<b>Reading/Language Arts</b>	McGraw-Hill Wonders (K-5) 2016 McGraw-Hill Study Sync (6-8) 2016	Yes	0
<b>Mathematics</b>	Houghton Mifflin Harcourt Math Expressions (K-5) 2015 Big Ideas Math: A Common Core Curriculum (6-8) 2014	Yes	0
<b>Science</b>	Scott Foresman CA Science (K-6) 2008 Prentice Hall (7-8) 2008 (2022/23 Piloting Stem Scopes for adoption in 2023/24)	Yes	0
<b>History-Social Science</b>	Pearson: My World Social Studies (K-5) 2019 National Geographic: CENGAGE (6-8) 2019	Yes	0
<b>Foreign Language</b>	N/A		N/A
<b>Health</b>	N/A		N/A
<b>Visual and Performing Arts</b>	N/A		N/A
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A	N/A	N/A

### School Facility Conditions and Planned Improvements

Janesville Elementary School's 2023 FIT Report indicated the school's facilities are in exemplary condition, with a number of non-critical deficiencies as noted below. Most deficiencies are isolated, and/or a result of regular minor wear and tear. Each has been or will be addressed as part of the school's maintenance planning.

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

**Year and month of the most recent FIT report**

10/12/23

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

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

## B. Pupil Outcomes

### State Priority: Pupil Achievement

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

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

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

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

#### College and Career Ready

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

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

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

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

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

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	33	37	33	37	47	46
<b>Mathematics</b> (grades 3-8 and 11)	27	34	27	34	33	34

## 2022-23 CAASPP Test Results in ELA by Student Group

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

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

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

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
<b>All Students</b>	213	204	95.77	4.23	37.25
<b>Female</b>	123	120	97.56	2.44	39.17
<b>Male</b>	90	84	93.33	6.67	34.52
<b>American Indian or Alaska Native</b>	--	--	--	--	--
<b>Asian</b>	--	--	--	--	--
<b>Black or African American</b>	0	0	0	0	0
<b>Filipino</b>	--	--	--	--	--
<b>Hispanic or Latino</b>	41	40	97.56	2.44	22.50
<b>Native Hawaiian or Pacific Islander</b>	0	0	0	0	0
<b>Two or More Races</b>	11	11	100.00	0.00	27.27
<b>White</b>	154	146	94.81	5.19	42.47
<b>English Learners</b>	0	0	0	0	0
<b>Foster Youth</b>	--	--	--	--	--
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	0	0	0	0	0
<b>Socioeconomically Disadvantaged</b>	91	88	96.70	3.30	29.55
<b>Students Receiving Migrant Education Services</b>	0	0	0	0	0
<b>Students with Disabilities</b>	28	25	89.29	10.71	12.00

## 2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

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

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	213	203	95.31	4.69	33.99
Female	123	119	96.75	3.25	33.61
Male	90	84	93.33	6.67	34.52
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	41	40	97.56	2.44	17.50
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	11	11	100.00	0.00	27.27
White	154	145	94.16	5.84	40.00
English Learners	0	0	0	0	0
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	91	87	95.60	4.40	26.44
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	28	25	89.29	10.71	24.00

## CAASPP Test Results in Science for All Students

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

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

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

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
<b>Science</b> (grades 5, 8 and high school)	14.81	25.00	14.81	25.00	29.47	30.29

## 2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>	67	64	95.52	4.48	25.00
<b>Female</b>	38	37	97.37	2.63	29.73
<b>Male</b>	29	27	93.10	6.90	18.52
<b>American Indian or Alaska Native</b>	0	0	0	0	0
<b>Asian</b>	0	0	0	0	0
<b>Black or African American</b>	0	0	0	0	0
<b>Filipino</b>	--	--	--	--	--
<b>Hispanic or Latino</b>	13	13	100.00	0.00	23.08
<b>Native Hawaiian or Pacific Islander</b>	0	0	0	0	0
<b>Two or More Races</b>	--	--	--	--	--
<b>White</b>	52	49	94.23	5.77	26.53
<b>English Learners</b>	0	0	0	0	0
<b>Foster Youth</b>	0	0	0	0	0
<b>Homeless</b>	0	0	0	0	0
<b>Military</b>	0	0	0	0	0
<b>Socioeconomically Disadvantaged</b>	26	26	100.00	0.00	19.23
<b>Students Receiving Migrant Education Services</b>	0	0	0	0	0
<b>Students with Disabilities</b>	--	--	--	--	--

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

#### 2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	35	30	36	34	37
Grade 7	35	35	35	35	35

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2023-24 Opportunities for Parental Involvement

Janesville Elementary School is the center of many community activities in the small town of Janesville. The school and district actively seek meaningful parent/guardian participation and involvement in all aspects of our program.

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

**VOLUNTEERS IN-SERVICE / VIP PROGRAM:** Parents/Guardians are strongly encouraged to participate in our "Volunteers In-Service." This program trains volunteer community members (VIPs) on what to expect and how to provide high quality volunteers support at our school, then links them to volunteer positions in our school where they feel comfortable and valued. VIPs provide countless hours of high quality support to our students, faculty, and staff, as well as our school as a whole.

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

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

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

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

## 2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	350	334	52	15.6
Female	185	180	28	15.6
Male	165	154	24	15.6
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	6	6	1	16.7
Asian	1	1	0	0.0
Black or African American	1	1	0	0.0
Filipino	2	2	1	50.0
Hispanic or Latino	57	57	8	14.0
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	18	18	7	38.9
White	265	249	35	14.1
English Learners	2	2	1	50.0
Foster Youth	9	9	2	22.2
Homeless	2	2	0	0.0
Socioeconomically Disadvantaged	191	178	37	20.8
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	49	47	11	23.4

## C. Engagement

### State Priority: School Climate

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

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

## Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	6.47	6.11	4.86	6.47	6.11	4.86	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08

## 2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	4.86	0
Female	1.08	0
Male	9.09	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	3.51	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	5.56	0
White	4.91	0
English Learners	0	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	5.24	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	4.08	0

## 2023-24 School Safety Plan

The Janesville School Safety Plan is reviewed and updated at least annually and was last reviewed and updated by the Janesville School Faculty and Janesville School Site Council and Janesville Union School district board of Trustees in December, 2023/January 2024 respectively. The School Safety Plan includes initial contact information and emergency contact phone numbers for easy access during an emergency, employee emergency response assignments, an evacuation map and procedures for various emergency scenarios. Hazardous materials and areas on campus are identified. Command centers, helicopter landing zones and alternative landing zones, evacuation routes/locations and alternate evacuation routes/locations, and directions to the nearest trauma center are clearly identified.

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

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

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



## D. Other SARC Information Information Required in the SARC

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

### 2020-21 Elementary Average Class Size and Class Size Distribution

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

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	11	4	1	
1	15	3		
2	11	2		
3	15	2	1	
4	12	2	1	
5	12	3	1	
6	12	3		
Other	17	1		

### 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	11	3		
1	22		1	
3	13	3		
4	15	1	2	
5	21	1	1	
6	19	2		
Other	20	2	1	

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	12	3	0	0
1	16	2	0	0
2	18	2	0	0
3	17	2	0	0
4	19	2	0	0
5	19	2	0	0
6	19	2	0	0
Other	0	0	0	0

## 2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	311:1

## 2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.60
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	1.0
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

## Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
<b>School Site</b>	\$10,454	\$2,509	\$7,945	\$70,530
<b>District</b>	N/A	N/A	\$7,945	\$70,530
<b>Percent Difference - School Site and District</b>	N/A	N/A	0.0	0.0
<b>State</b>	N/A	N/A	\$7,607	\$75,753
<b>Percent Difference - School Site and State</b>	N/A	N/A	4.3	-7.1

## Fiscal Year 2022-23 Types of Services Funded

In the 2022/23 academic year, Janesville Elementary School operated several supplemental programs aimed to provide high quality, equitable support to continually improve student learning, as follows:

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

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

**SPECIAL EDUCATION:** One Special Education RSP Teacher was onsite, working with several paraprofessional-2 staff, and served the needs of our students with disabilities. The Resource Classroom is designed to serve students who require support in the Resource Specialist Program (RSP) for a portion of their school day as indicated on participating students' Individualized Education Plans. Janesville Union School District is a member of the Lassen County Special Education Local Plan Area (SELPA) and receives special education supports in the area of psychology, speech and language pathology, behavioral supports, adaptive physical education and occupational therapy, to meet the needs of our students with IEPs. Additionally, our district employed the services of a 0.6 FTE school counselor for student social-emotional and behavioral support.

## Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		\$48,481
Mid-Range Teacher Salary		\$73,129
Highest Teacher Salary		\$99,406
Average Principal Salary (Elementary)		\$117,381
Average Principal Salary (Middle)		\$128,158
Average Principal Salary (High)		
Superintendent Salary		\$138,991
Percent of Budget for Teacher Salaries	35.67%	29.34%
Percent of Budget for Administrative Salaries	2.85%	5.99%

## Professional Development

2022/23 professional learning for Janesville staff expanded upon the learning opportunities of prior years on school culture, safety, research-based instructional strategies, California state standards and curriculum, technology integration, summative and formative assessments, and academic / behavioral interventions. These professional learning opportunities have been through in-person workshops, focused staff development days, faculty PLC meetings, county-wide staff development days, and online webinars supporting distance learning, technology integration, COVID-19 safety, and beginning teacher support. Janesville Special Education teachers and staff engage in ongoing professional learning on least restrictive environments, Special Education Laws, use of the SEIS platform, qualification assessment and criteria process, and service logs.

While the table below reflects data in terms of number of school days, 2022/23 teacher and staff professional development strategic plan included whole-day, half-day, and monthly after-school professional learning throughout the school year. Teachers and paraprofessional staff also participated in professional development which was hosted either virtually or in person from organizations outside the district. Quantifying the sum of dedicated professional learning time in units of days is somewhat problematic within our program. As a result, the figures provided in the tables below reflect a conservative best estimate.

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

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	6	7	12

**JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT**

<b>\$3700.00</b> <b>Annual stipend</b> <b>Paid monthly</b>
--

**POSITION:** Speech Electronic Helper (E-Helper)

**JOB DESCRIPTION:** An E-helper is to be available to facilitate at every teletherapy session conducted between an online speech service provider and a minor child, for sessions conducted at school. Duties are varied and related directly to the critical teletherapy session(s). The E-helper is primarily present to provide on-site adult supervision, protect the student's interests, aid speech therapist in effective communication and delivery of services, and make sure the session proceeds smoothly technologically and otherwise.

**QUALIFICATIONS:**

**Education:** Minimum of the twelfth grade

**Desired Qualities / Skills:**

1. Computer literate
3. Ability to work on multiple tasks
4. Ability to communicate effectively in both oral and written form with both students and staff
5. TB clearance
6. Knowledge of First Aid and C.P.R.
7. Criminal Justice/fingerprint clearance.
8. Ability to abide by Professional Standards as outlined in Board Policies 4119.21 (a), 4219.21, and 4319.21

**TYPICAL DUTIES:****General Responsibilities:**

1. Exchange contact information with the therapist prior to the onset of service delivery for two-way communication as needed
2. Alert the therapist asap about any difficulties the student is experiencing that could affect their participation or performance in the session – sometimes even prior to the session, in a private phone call, text, or email
3. Have a phone available during the session to communicate one-on-one with the therapist if needed
4. Ensure that the student arrives to the session on time
5. Log in and log off with the student before and after each session
6. Act as liaison between the therapist and the student during sessions
7. Be available to the therapist for any questions or issues that arise during therapy sessions
8. Be accessible by phone to the therapist for any emergency situations that may arise
9. Respond in a timely fashion to email and phone communications from the therapist
10. Working knowledge of Family Educational Rights and Privacy Acts (FERPA)
11. Working knowledge of mandated reporter regulations and child abuse laws
12. Working knowledge of school guidelines and rules in the Wildcat Handbook
13. Understand and apply the district's rules, regulations, procedures, and policies

**Technical Duties:**

The e-helper will acclimate to the online environment more quickly with some basic technical knowledge so that session time can be spent working toward student IEP goals instead of working out technical details. To promote this goal, speech therapist performs a free tech check of all devices that will be used for therapy sessions prior to initiating therapy services. (Note: If significant changes are made to the equipment used for therapy sessions, please inform your therapist promptly to avoid difficulties.) The e-helper is expected to:

1. Be familiar with the device – laptop, desktop, or tablet – the student will be using to access the virtual therapy room
2. Keep the therapist's room link handy and be able to enter the room quickly and easily start the audio and video connection
3. Know how to share the screen, access the chat box, guide the student to use platform features, and troubleshoot basic audio/visual issues
4. Promptly inform the therapist of any technical issues and follow up with tech support as directed to resolve any issues
5. Work with the therapist or tech support in real time to resolve any technical issues that may arise during sessions.

#### Managing Scheduled & Unscheduled Absences

It is understood that unforeseen circumstances sometimes occur, interfering with scheduled therapy sessions. However, the more open the lines of communication between speech therapists and the school client, the more sessions can be rescheduled in advance instead of cancelled, avoiding fees for missed sessions or habitual absences. Key in this regard are the promptness and the method of communication, so please devise a plan with the treating speech therapist for the best way to report absences as soon as possible, with the following steps:

1. Report absences immediately to avoid missed session charges
2. Report in advance upcoming field trips and other events that will alter the student's schedule on therapy days
3. Coordinate rescheduling of a session, consulting with the therapist to determine their availability

#### Assisting the Evaluation Process

In order for therapists to get an accurate picture of a student during an administered evaluation, care must be taken to precisely follow evaluation instructions. Evaluation sessions often take 45-60 minutes and require very specific levels of assistance. If standardized assessment is involved, they must be followed to the letter. Although the evaluating therapist is responsible for administering the assessments, the more familiar the e-helper is with the evaluation process, the smoother the online assessment will run. Specific responsibilities during an evaluation may include:

1. Obtain/provide parental consent to evaluate and send the signed form to the therapist for files before the evaluation timeline can begin
2. Assist any actions that are part of the evaluation, such as positioning the student in chair adjusting audio & video etc.
3. Keep the environment well lit, quiet, and as free of visual and audio distractions as possible
4. Make the student the priority
5. Keep basic supplies near the computer for easy access

#### PHYSICAL REQUIREMENTS:

Hearing and speaking to exchange information in person and/or on the telephone; sitting or standing for extended periods of time; dexterity of hands and fingers; kneeling, bending at the waist and reaching overhead, above the shoulders and horizontally; climbing, walking over rough or uneven surfaces; moderate stress level.

*The above statements describe the general nature and level of work being performed by individuals assigned to this job. This is not intended to be an exhaustive list of all responsibilities and duties required of personnel so employed.*

Approved by the Janesville Union School Board of Trustees:

Approved by CSEA:

**JANESVILLE UNION SCHOOL DISTRICT**  
**SUPERINTENDENT/PRINCIPAL SALARY SCHEDULE**

**HEALTH & WELFARE ALLOWANCE INCLUDED - TOTAL COMPENSATION PACKAGE**

**Effective 1/1/24**

	<u><b>STEP 1</b></u>	<u><b>STEP 2</b></u>	<u><b>STEP 3</b></u>	<u><b>STEP 4</b></u>	<u><b>STEP 5</b></u>	<u><b>STEP 6</b></u>	<u><b>STEP 7</b></u>
	114,480	117,914	121,452	128,848	132,714	136,695	140,797
Health Insurance Allowance	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
<b>TOTAL SALARY</b>	<b>130,480</b>	<b>133,914</b>	<b>137,452</b>	<b>144,848</b>	<b>148,714</b>	<b>152,695</b>	<b>156,797</b>

Duty Days = 225

\$1,000 for Doctorate

Board Approved:





### **ADDENDUM TO CONTRACT FOR SUPERINTENDENT/PRINCIPAL**

THIS revised ADDENDUM, executed by the parties on this 16th day of January, 2024 is to be attached to and is hereby a part of the Regular Contract, executed April 18<sup>th</sup>, 2023, between Ms. Jamie Huber and the Janesville Union Elementary School District Board of School Trustees.

The provisions contained in this executed addendum shall be in full force and effect until such time as the provisions contained herein are revised through the mutual agreement of the parties.

It is hereby agreed by the parties that the Superintendent shall be granted the following considerations and/or benefits:

#### **A. Annual Contract Salary**

The Board of Trustees shall increase the Superintendent/Principal's salary by 6% effective January 1, 2024

The pay for the services provided by the Superintendent shall be:

- Year 1, July 1, 2023 – December 31, 2023:

$$\text{\$111,240} / 225 = \text{\$494.40} \times 112 \text{ days} = \text{\$55,372.80}$$

- Year 1, January 1, 2024 – June 30, 2024:

$$\text{\$117,914} / 225 = \text{\$524.06} \times 113 \text{ days} = \text{\$59,218.78}$$

It is understood by the parties, that this Addendum is governed by laws of the State of California; and shall be subject to the provisions of any applicable state laws concerning the terms and conditions of an employment contract between a public school corporation and its superintendent. If, during the term of the Addendum, any specific clause or provisions hereof is determined to be illegal or in conflict with state or federal law, the illegal or conflicting provision will be deemed void. The remainder of this Addendum shall not be affected and shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have hereafter set their hands and seals this 16th day of January, 2024.

\_\_\_\_\_  
Jamie Huber, Superintendent/Principal

BOARD OF SCHOOL TRUSTEES

\_\_\_\_\_  
President

\_\_\_\_\_  
Member

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

**35032.**

Notwithstanding Section 35031, the governing board of a school district may at any time during any school year increase the salaries of any district superintendent of schools and deputy, associate, or assistant superintendent of schools without terminating the term of employment of, and reelecting or reemploying, such employee and such increase may be effective on any date ordered by the governing board.



**Bylaw 9250: Remuneration, Reimbursement And Other Benefits****Status: ADOPTED**

**Original Adopted Date:** 11/01/2001 | **Last Revised Date:** 08/01/2013 | **Last Reviewed Date:** 08/01/2013

**Compensation**

**OPTION 1:** Each member of the Governing Board may receive the maximum monthly compensation as provided for in Education Code 35120.

**OPTION 1 ENDS HERE**

**OPTION 2:** Each member of the Governing Board may receive a monthly compensation of \$ \_\_\_\_\_. (Education Code 35120)

**OPTION 2 ENDS HERE**

**OPTION 3:** The members of the Governing Board view their Board service as a voluntary contribution to the community and elect not to receive the compensation to which they are entitled pursuant to Education Code 35120.

**OPTION 3 ENDS HERE**

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

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

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

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

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

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

## **Reimbursement of Expenses**

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

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

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

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

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

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

## **Health and Welfare Benefits for Current Board Members**

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

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

**OPTION 1:** The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees.

**OPTION 1 ENDS HERE**

**OPTION 2:** Board members who elect to participate shall pay the full cost of premiums.

**OPTION 2 ENDS HERE**

**OPTION 3:** The district shall pay \$\_\_\_\_\_ as a reimbursement for costs of approved health plans that have been paid by Board members.

**OPTION 3 ENDS HERE**

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

### **Health and Welfare Benefits for Former Board Members**

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

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

#### **OPTION 1: (Benefits paid by district)**

The district shall pay the premiums for health and welfare benefits of any former Board member who served in office after January 1, 1981, began his/her term before January 1, 1995, and has served for 12 or more years. (Government Code 53201)

#### **OPTION 1 ENDS HERE**

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

#### **OPTION 2: (Benefits paid by former Board member)**

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

#### **OPTION 2 ENDS HERE**

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





**CSBA POLICY GUIDE SHEET**  
**December 2023**

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

**Board Policy 0460 - Local Control and Accountability Plan**

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Policy also updated to add headers for clarity, align the structure of the policy with the LCAP process, and clarify references to the annual update and budget overview for parents/guardians.

**Administrative Regulation 0460 - Local Control and Accountability Plan**

Regulation updated to reflect **NEW LAW (SB 114, 2023)** which (1) requires numerous changes to the local control and accountability plan (LCAP) for use in the 2024-25 school year, and (2) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup. Regulation also updated to add "Timeline" section to provide greater specificity regarding required LCAP dates and recommended dates based on best practice, and reflect **NEW LAW (SB 609, 2023)** which requires districts to post the LCAP on the performance overview portion of the California School Dashboard.

**Board Policy 0500 - Accountability**

Policy updated to reflect that the U.S. Department of Education declined the California Department of Education's (CDE) waiver request that would have allowed for the continued use of modified methods for calculating the Academic and Graduation Rate Indicators, resulting in the California School Dashboard no longer including any modified methods applied to state indicators and all Dashboard Alternative School Status schools being treated the same as all other schools on the Dashboard. Policy also updated to reflect **NEW LAW (SB 114, 2023)** which (1) adds "long-term English learners," defined by **NEW LAW (SB 141, 2023)** as a student who has not attained English language proficiency within seven years of initial classification as an English learner, as a numerically significant subgroup, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

**Board Policy 0520 - Intervention in Underperforming Schools**

Policy updated to reflect **NEW LAW (SB 114, 2023)** which (1) expands technical assistance based on a numerically significant student subgroup not making sufficient progress towards its local control and accountability plan (LCAP) to include identifying student subgroups that are low performing or experiencing significant disparities from other students or subgroups as identified on the California School Dashboard, (2) creates a new basis for technical assistance when the district fails to meet specified data submission requirements which includes identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, and reviewing the district's data management policies and collection and submission processes to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education, and (3) specifies when the California Collaborative for Educational Excellence (CCEE) will consult with the district and any provider of technical assistance to determine if assistance from CCEE is necessary.

**Administrative Regulation 1220 - Citizen Advisory Committees**

Regulation updated to reflect **NEW LAW (SB 1057, 2022)** which exempts special education advisory committees from Brown Act requirements pertaining to open meetings, and instead requires these committees to comply with "mini" Brown Act requirements. Regulation also updated to more closely align with law and to clarify language.

**Board Policy 1431 - Waivers**

Policy updated to reference **NEW LAW (SB 114, 2023)** which prohibits a waiver request for transitional kindergarten and kindergarten requirements provided for in specified Education Code sections. Policy also updated to provide that advertisement of the notice for the public hearing which is required prior to the Governing Board submitting a waiver request to the State Board of Education includes publishing it on the district's website.

**Board Policy 3400 - Management of District Assets/Accounts**

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and existing conflict of interest provisions by providing that Governing Board members and district employees involved in the making of contracts on behalf of the district comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest. Policy also updated to direct the Superintendent to submit reports of the district's financial status to the Board, in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, and develop additional internal controls to strengthen fraud prevention.

**Administrative Regulation 3400 - Management of District Assets/Accounts**

Regulation updated to reference Governmental Accounting Standards Board's (GASB) Statement #87 regarding lease accounting and GASB Statement #96 regarding subscription-based information technology agreements. Regulation also updated to clarify that the district should utilize the California Department of Education's standardized account code structure software to develop financial reports, and that the district's accounting system should comply with generally accepted accounting principles prescribed by GASB and meet other state and federal reporting guidelines. Additionally, regulation updated to expand the list of actions that constitute fraud, financial improprieties or irregularities; separate out district and county office of education investigations; clarify that the district cooperate with the County Superintendent of Schools, Fiscal Crisis and Management Assistance Team, law enforcement, or other governmental entities that conduct a fraud investigation; and, consult legal when discussing or disclosing the result of any fraud investigation.

**Board Policy 5131.2 - Bullying**

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district. Policy also updated to reference **NEW U.S. DEPARTMENT OF EDUCATION GUIDANCE** addressing discrimination, and reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying," which encourages district families to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying.

**Administrative Regulation 5131.2 - Bullying**

Regulation updated to expand the definition of "cyberbullying" to reflect CSBA's policy brief, "School Safety: Bullying and Cyberbullying." Regulation also updated to add additional measures to prevent bullying as provided in **NEW U.S. SURGEON GENERAL GUIDANCE** by developing a strategic plan for school connectedness and social skills with benchmark tracking, implementing socially based educational techniques, creating a supportive school environment that fosters belonging, and building social connection into health education courses. Additionally, regulation updated to include digital and media literacy skills in student instruction, as provided in **NEW U.S. SURGEON GENERAL GUIDANCE**, expand the responsibilities of staff as role models for students, and reflect **NEW LAW (AB 2879, 2022)** which requires a social media platform to establish a mechanism that allows any individual, regardless of whether that individual has a profile on the internet-based service, to report cyberbullying. Regulation additionally updated to reflect **NEW LAW (AB 1165, 2023)** which encourages the district to have a student who has been suspended, or for whom other means of correction have been implemented for an incident of racist bullying, harassment, or intimidation, and the victim, to engage in a restorative justice practice suitable to address the needs of both of the students, engage the perpetrator in a culturally sensitive program, and to regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues.

#### **Administrative Regulation 5141.21 - Administering Medication and Monitoring Health Conditions**

Regulation updated to reference **NEW LAW (AB 1722, 2023)** which authorizes districts to hire a licensed vocational nurse following Governing Board approval that a diligent search was conducted for a suitable credentialed nurse, include definitions that pertain to new legislation, and reflect **NEW LAW (AB 1651, 2023)** which (1) includes holders of an Activity Supervisor Clearance Certificate as those for whom districts are required to provide epinephrine auto-injectors if they have volunteered to administer them in an emergency and have received training, and (2) requires schools that provide epinephrine auto-injectors to store them in an accessible location and include that location in annual notices to staff. Regulation also updated to reflect **NEW LAW (AB 1283, 2023)** which authorizes districts to provide emergency stock albuterol inhalers to school nurses or trained personnel who have volunteered, who may use the inhaler to provide emergency medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress, **NEW LAW (SB 114, 2023)** which appropriates funding to county offices of education for the purpose of purchasing and maintaining a sufficient stock of opioid antagonists for districts, **NEW LAW (AB 1166, 2023)** which provides that employees and volunteers who render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist will not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct, and **NEW LAW (AB 1810, 2022)** which authorizes a school nurse or a volunteer designated and trained to administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from a health care provider and is suffering from a seizure.

#### **Board Policy 5148.3 - Preschool/ Early Childhood Education**

Policy updated to include that that the district may enroll children who are in a transitional kindergarten (TK) or kindergarten program in a California State Preschool Program (CSPP) before and/or after the regular school day in order to provide families with the option of a full-day, high-quality instructional program, and reflect **NEW LAW (SB 141, 2023)** which requires a district that offers TK to early enrollment children to concurrently offer enrollment in a CSPP, if offered by the district, and space permitting.

#### **Administrative Regulation 5148.3 - Preschool/ Early Childhood Education**

Regulation updated to reflect **NEW LAW (SB 141, 2023)** which requires a district that offers transitional kindergarten (TK) to early enrollment children to concurrently offer enrollment in a California State Preschool Program (CSPP), and to add the definition of "early enrollment child." Regulation also updated to reflect **NEW LAW (SB 141, 2023)** which revises the enrollment priorities for part-day CSPP programs, and **NEW LAW (AB 116, 2023)** which allows family fees accrued but not collected prior to October 1, 2023, to be forgiven, and not collected. Additionally, Regulation updated to reflect **NEW CALIFORNIA DEPARTMENT OF EDUCATION GUIDANCE** which provides definitions related to suspension.

#### **Board Policy 6142.8 - Comprehensive Health Education**

Policy updated to reflect **NEW U.S. SURGEON GENERAL GUIDANCE** related to (1) the importance of social connection in individual and societal health and well-being, and (2) the impact of social media on children and adolescents. Policy also updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction.

#### **Administrative Regulation 6142.8 - Comprehensive Health Education**

Regulation updated to include the requirement that if districts offer health education courses to middle or high school students the course must include mental health instruction, and to clarify that the "opt-out" right to excuse a student only applies to comprehensive sexual health education, HIV prevention education, and related assessments, and does not apply to instruction, materials, presentations, and programming that discuss specified topics including gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and do not discuss human reproductive organs and their functions.

#### **Board Policy 6170.1 - Transitional Kindergarten**

Policy updated to clarify that a child's eligibility for transitional kindergarten (TK) enrollment may not impact family eligibility for a preschool or childcare program and that the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year provided that upon the recommendation of the Superintendent or designee, the Governing Board determines that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Policy also updated to reflect **NEW LAW (SB 141, 2023)** which (1) requires a district that offers TK to early enrollment children to concurrently offer enrollment in a California State Preschool Program, if offered by the district and space permitting, and (2) requires any classroom that includes an early enrollment child to maintain a classroom enrollment that does not exceed 20 students and an adult-to-student ratio of at least one adult to every 10 students. Additionally, policy updated to include that average TK class size enrollment does not include students who are continuously enrolled in and meet the minimum day requirements for independent study for more than 14 school days in a school year.

**Board Bylaw 9321 - Closed Session**

Bylaw updated to reflect appellate court ruling in *Fowler v. City of Lafayette*, which clarified that when an item is agendaized in closed session based on a threat of litigation made by a person outside of an open meeting and a district official or employee receiving knowledge of the threat made a record of the statement before the meeting, that statement is required to be made available to the public. Bylaw also updated to reference accompanying Exhibit (1) for specific agenda descriptions for closed session items and accompanying Exhibit (2) for descriptions to report out of specified closed session items. Additionally, Bylaw updated for clarity, precision, and consistency.

**Exhibit(1) 9321 - Closed Session**

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.

**Exhibit(2) 9321 - Closed Session**

Exhibit updated for clarity and precision, and for consistency with changes to the accompanying Board Bylaw.