WILLOWS UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
Regular Meeting – February 5, 2009
Regular Session 7:00 P.M.
Willows City Council Chambers
201 N. Lassen Street, Willows, CA 95988

AGENDA

1. CALL TO ORDER

1.1 Roll Call
1.2 Welcome to Visitors
1.3 Flag Salute

2. AGENDA/MINUTES

2.1 Consider approval of Minutes for Special Meeting of 12/11/08 and Regular Meeting of January 8, 2009.
2.2 Consider approval of Agenda for 2/05/09.

3. ITEMS FROM THE FLOOR

4. REPORTS

4.1 Employee Associations (WUTA & CSEA)
4.2 Principals
4.3 Director of Business Services
4.4 Director of Technology Services
4.5 Director of Transportation/Facilities Operations
4.6 Director of Categorical Programs – School Accountability Report Cards (SARC)
4.7 Superintendent
4.8 Governing Board Members
4.9 ASB Quarterly Reports (MES, WIS, WHS)

5. CONSENT CALENDAR

A. GENERAL

1. Accept $50 donation from Cleveland, Lisa, Justin, and Jacy Teeter, in memory of Herman and Beverly Ceccon, to be used for Jana Alves' third grade classroom.
2. Accept the following donations for 2009/10 Freshmen sports:
   Bendall Allen - $250
   Marsha Allen - $100
   Burrows Oil - $200
   Artois Feed Company - $500
   J&J Chittenden - $200
3. Approve 2008/09 update to Comprehensive School Safety Plan. Jerry Smith (available for preview at the District Office.)
4. Approve 2008/09 Consolidated Application for Funding Categorical Aid Programs (Part II)

B. EDUCATIONAL SERVICES

1. Approve Interdistrict transfer for Student #08-09-42 to attend school in the WUSD for the 2008/09 school year.
2. Approve Interdistrict transfers for Student #08-09-77 through Student #08-09-79 to attend school in another district for the 2008/09 school year.

C. HUMAN RESOURCES

1. Ratify employment of the following WHS Coaches for spring sports:
   Manuel Rakestraw – Head Varsity Baseball
   Kellen Farrell – Head JV Baseball

Brian Farrell – Volunteer JV Baseball
Paul DiGrande – Head Varsity Softball
Neisha Weinrich – Head JV Softball
Carol Martin – Volunteer JV Softball
Kevin Harrigan – Head Boys Tennis
B.J. Boyd – Volunteer Tennis
Evone LaCombe – Head Girls Track
Mike Biggs – Head Boys Track

3. Ratify employment of Tom Flanagan as Substitute Cafeteria Helper.
4. Ratify employment of Laurin Tutsch as Substitute Custodian.
5. Ratify employment of Karen Colombo as CBET Instructor.
6. Ratify employment of Katie Colombo as CBET Student Aide. (child care)
7. Accept resignation from Paul DiGrande as JV Football Coach.
8. Accept resignation from Koni Fisher as Warehouse/Utility, effective April 17, 2009.
9. Ratify payment of Athletic Director stipend of $2,000 to Amy Baker.

D. BUSINESS SERVICES

1. Consider approval of budget revisions.
2. Consider approval of warrants from 1/07/00 through 1/28/09.

6. DISCUSSION/ACTION CALENDAR

A. GENERAL

1. **(Action)** Consider approval of Agreement for Professional Services between the Willows Unified School District and Matt Juhl-Darlington and Associates.
2. **(Action)** Consider approval of application for Small Schools Bus Replacement Grant.

B. EDUCATIONAL SERVICES

1. **(Action)** Second Reading of (Draft 2) Exhibit 5111.11, Caregiver's Authorization Affidavit
2. **(Action)** Consider expulsion of Student #2008-09-05. Administration recommends: Student #2008-09-05 be expelled through the first semester of 2009/10. The expulsion shall be suspended and the student will be allowed to enroll in the Independent Study program through the end of the 2008/09 school year and the student may return to Willows Intermediate School at the beginning of the 2009/10 school year. Any violation of the Stipulated Expulsion Order, which includes 10 hours of volunteer community service, will result in the Student's immediate expulsion and placement in the Willows Intermediate Community Day School without further Board Hearing.

C. HUMAN RESOURCES

1. **(Action)** Consider approval of revision of recovery plan budget cuts for 2009/10 school year.
2. **(Action)** Consider approval of formal fiscal recovery plan written by Pat Goss.
3. **(Action)** Consider approval of tentative agreement between the Willows Unified School District and the California School Employees Association, Willows Chapter #119.
4. **(Action)** Consider approval of Resolution #2008-09-16, Determine Order of Employment of Certificated Employees for Reductions in Particular Kinds of Services.

D. BUSINESS SERVICES

1. **(Action)** Consider approval of request to transfer the balance available from fund 20 (Post Retirement) to fund 01 (General Fund) to meet operational costs due to mid-year cuts.
2. **(Action)** Consider of approval of Resolution #2008-09-14, Establish Temporary Interfund Transfers of Special or Restricted Fund moneys.
3. **(Action)** Consider approval of Resolution #2008-09-15, Approval of Behavioral Intervention Plans (Hughes Bill) Mandated Cost Claim Settlement and Agreement To Waive Future Claims.
4. **(Action)** Consider approval of the disposal of non-valued surplus property: 24 computers and 14 monitors.

7. ANNOUNCEMENTS

1. All schools will be on break from February 23 through February 27, 2009.
2. The next Regular Board Meeting will be held on Thursday, March 5, 2009, at 7:00 P.M.

8. CLOSED SESSION

1. Pursuant to Government Code §54957.6: Conference with Labor Negotiator – Agency negotiator: Steve Olmos. Employee Organization: WUTA/CSEA.
2. Pursuant to Government Code §54957: Public Employee Discipline/Dismissal/Release

9. ADJOURNMENT

Meeting facilities are accessible to persons with disabilities. By request alternative agenda document formats are available to persons with disabilities. To arrange an alternative agenda document format or to arrange aid or services to modify or accommodate persons with a disability to participate in a public meeting, please provide a written request to:

The Willows Unified School District Office at least three (3) working days prior to any public meeting.

Murdock School
Student Body
December 31, 2008

ACCT. #	ACCT. NAME	BEG. BALANCE	DISBURSED	RECEIVED	TRANSFERS	ENDING BALANCE
#1	DISBROW	$0.03	($40.00)	$182.00		$142.03
#2	VLACH	$0.00	($88.00)	$73.00		($15.00)
#3		$0.00				$0.00
#4	WILOTH	$132.30	($113.00)	$75.00		$94.30
#5	HOLLEY	$32.69	($112.99)	$100.00		$19.70
#6	FARNWORTH	$66.41	($85.00)	$68.00		$49.41
#7	CALONICO	$1.27	($94.00)	$80.00		($12.73)
#8	VIERRA - K	$17.43	($40.00)	$296.80		$274.23
#10	ZUCKERMAN	$0.00				$0.00
#11	DENNIS	$71.31				$71.31
#12	TAYLOR	$49.17	($28.96)			$20.21
#13	DUNNING	$9.25		$20.00	($18.00)	$11.25
#14	CAMERON - 1	$4.20				$4.20
#15	RUMIANO	$30.76				$30.76
#16	COLOMBO	$0.00				$0.00
#17		$0.00				$0.00
#18	GOINGS	$3.80		$50.00		$53.80
#21	ROESSEL	$66.18				$66.18
#22	CAPRIOLA	$141.90	($20.00)			$121.90
#23	RYON	$147.60	($838.92)	$671.73		($19.59)
#24	SCHONAUER	$103.69				$103.69
#25	BARLEY	$0.00				$0.00
#26	AMARO	$0.00				$0.00
#27	BISHOP	$89.48				$89.48
#28		$0.00				$0.00
#30	ALVES	$289.32	($769.37)	$584.25		$104.20
#31	WATERS	$17.69		$243.10		$260.79
#32	BUSLER	$0.00		$73.00		$73.00
#33	VIERRA - 3	$406.61	($1,713.29)	$1,658.05		$351.37
#34	PERRIN	$3.35	($691.42)	$1,361.75		$673.68
#35	MC CLAIN (07/08)	$0.00				$0.00
#36	BERENS	$56.09	($129.75)	$516.00	$98.00	$540.34
#37	LANZI	$0.00	($282.57)	$415.40		$132.83
#40		$0.00				$0.00
#42	BEAUFAIT	$0.00	($1,014.27)	$1,284.27		$270.00
#43	CAMERON	$56.22	($413.42)	$557.00		$199.80
#44	HAYS	$267.15	($1,874.35)	$2,341.00		$733.80
#45	EGLY	$102.99	($480.99)	$1,567.69		$1,189.69
#150	ALL SCHOOL	$2,770.12	($1,216.21)	$40.00	($80.00)	$1,513.91
#160	BIKE HELMETS	$296.41				$296.41
#165	BOOK FAIR	$5.30				$5.30
#170	CHOIR	$1.78				$1.78
#175						
#180	MUSIC	$50.15				$50.15
#190	CARNIVAL	$954.32				$954.32
#200	INTEREST/BANK	$0.87		$0.36		$1.23
	TOTALS	$6,245.84	($10,046.51)	$12,258.40		$8,457.73

WILLOWS INTERMEDIATE SCHOOL
STUDENT BODY FINANCIAL STATEMENT
10/1/2008 - 12/31/08
Quarterly Financial Statement

#	FUND ACCOUNTS	BEGINNING BALANCE	RECEIPTS	TRANS	EXPEND	ENDING BALANCE
200	Athletics	($199.30)	$17.10	$2,068.02	($2,821.62)	($935.80)
200A	PE Uniforms	($967.89)	$442.50	$0.00	$0.00	($525.39)
201	Awards/Rewards	$0.00	$0.00	$3,200.00	($462.40)	$2,737.60
202	Ecology Club	$66.78	$0.00	$0.00	$0.00	$66.78
203	8th Gr Class-2000 Trip Fu	$0.00	$0.00	$0.00	$0.00	$0.00
203A	8th Gr Class-2000 Grad F	$0.00	$0.00	$0.00	$0.00	$0.00
203B	8th Gr Class-2000 Fundra	$0.00	$7,121.66	$0.00	($3,483.00)	$3,638.66
204	Field Trips	$0.00	$0.00	$2,060.00	($24.00)	$2,036.00
205	Interest Earned	$0.94	$1.10	$0.00	$0.00	$2.04
206	Magazine Subscriptions	$15,449.00	$670.00	$0.00	($9,195.85)	$6,923.15
207	Mrs. Howard's Class	$358.83	$0.00	$0.00	$0.00	$358.83
208	Pencils	$795.45	$69.00	$0.00	$0.00	$864.45
209	Projects - Tech Skills	$1,369.75	$40.00	$0.00	$0.00	$1,409.75
210	Recycle Team	$481.28	$0.00	$0.00	($70.53)	$410.75
211	Service Account	$19,032.63	$122.55	($7,328.02)	($90.25)	$11,736.91
212	Student Body Cards	$880.00	$215.00	$0.00	$0.00	$1,095.00
213	Yearbook	$4,750.35	$385.00	$0.00	$0.00	$5,135.35
214	Band - Flag/Letter Team	$505.31	$0.00	$0.00	$0.00	$505.31
220	Brown/Cox - Comm. Ser.	$203.17	$0.00	$0.00	($30.00)	$173.17
221	Mrs. Landberg's Class	$452.10	$0.00	$0.00	$0.00	$452.10
222	Nutrition & Health Club	$434.98	$0.00	$0.00	($49.91)	$385.07
223	Mr. Yates' Science Class	$0.00	$0.00	$0.00	$0.00	$0.00
224	WIS - Wrestling	$5,827.66	$0.00	$0.00	($368.83)	$5,458.83
225	Band Field Trip	$706.55	$1,137.50	$0.00	($682.94)	$1,161.11
226	WIS Book Club	$130.94	$0.00	$0.00	$0.00	$130.94
227	Science Fair Projects	$141.27	$0.00	$0.00	$0.00	$141.27
228	WIS Open House	$784.43	$0.00	$0.00	$0.00	$784.43
229	Art Festival	$1,830.12	$0.00	$0.00	$0.00	$1,830.12
231	Mr. Tate	$63.85	$0.00	$0.00	$0.00	$63.85
	TOTAL	$53,098.20	$10,221.41	$0.00	($17,279.33)	$46,040.28

BANK STATEMENT ENDING BAL	$46,910.93
OUTSTANDING DEPOSITS	$0.00
OUTSTANDING CHECKS	($870.65)
TOTAL	$46,040.28

Willows High School

From: 10/01/2008
To : 12/31/2008

General Ledger Report

QUARTERLY REPORT

From Account: 1
To Account: 999999

Account	Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000100	ASB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000110	ASB-GENERAL ACTIVITIES	3639.95	1718.89	-1372.98	20.58	4006.44	0.00	4006.44
000111	EVERY 15 MINTUES	785.16	0.00	0.00	0.00	785.16	0.00	785.16
000120	ASB AWARDS &	407.42	500.00	0.00	0.00	907.42	0.00	907.42
000130	SAVINGS INTEREST	4222.30	352.36	0.00	0.00	4574.66	0.00	4574.66
000140	ASB STUDENT STORE	1586.95	37.25	0.00	0.00	1624.20	0.00	1624.20
000200	CLASSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000202	CLASS OF 2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000203	Class of 2008	1553.98	0.00	-88.77	0.00	1465.21	0.00	1465.21
000204	CLASS OF 2009	4546.45	1571.75	-881.01	0.00	5237.19	0.00	5237.19
000205	Class of 2010	1681.57	3222.33	-1620.09	146.94	3430.75	0.00	3430.75
000206	CLASS OF 2011	103.42	47.15	-130.67	0.00	19.90	0.00	19.90
000207	Class of 2012	1465.18	252.50	-255.38	0.00	1462.30	0.00	1462.30
000300	CLUBS & ORGANIZATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000301	AVID	241.29	0.00	0.00	0.00	241.29	0.00	241.29
000302	AP TESTING	27.10	0.00	0.00	0.00	27.10	0.00	27.10
000304	AP-US HISTORY	15.00	0.00	0.00	0.00	15.00	0.00	15.00
000305	AP TESTING - SIMLENESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000306	AP TESTING - HERRERA	602.50	0.00	0.00	0.00	602.50	0.00	602.50
000309	Social Studies -	558.00	0.00	0.00	0.00	558.00	0.00	558.00
000310	English Dept - Alumni	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000311	CHEERLEADERS	4814.85	1025.00	-5291.54	0.00	548.31	0.00	548.31
000315	C.S.F.	1797.52	650.00	-120.60	0.00	2326.92	0.00	2326.92
000316	K. Conklin - Alumni	250.00	0.00	0.00	0.00	250.00	0.00	250.00
000325	F.F.A.	6319.71	15381.76	-11805.27	-20.58	9875.62	0.00	9875.62
000330	F.F.A. LIVESTOCK	325.00	0.00	0.00	0.00	325.00	0.00	325.00
000336	SPANISH CLUB	2017.31	125.00	-60.00	0.00	2082.31	0.00	2082.31
000340	F.N.L.	618.99	0.00	0.00	0.00	618.99	0.00	618.99
000341	SWAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000345	KEY CLUB	1504.46	210.25	-454.70	0.00	1260.01	0.00	1260.01
000347	Fellowship Christian	-68.37	45.00	0.00	0.00	-23.37	0.00	-23.37
000365	HONORS ART	69.78	0.00	-62.12	0.00	7.66	0.00	7.66
000366	Art Lab Fees	1420.00	70.00	-150.10	0.00	1339.90	0.00	1339.90
000380	DRAMA	1313.64	0.00	0.00	0.00	1313.64	0.00	1313.64
000385	CULTURE CLUB	2339.99	2366.10	-419.62	0.00	4286.47	0.00	4286.47
000391	DANCE LIVE	7.10	0.00	0.00	0.00	7.10	0.00	7.10
000392	FRENCH CLUB	6.74	0.00	0.00	0.00	6.74	0.00	6.74
000394	SH/SDC CLUB ACCOUNT	2.03	37.00	0.00	0.00	39.03	0.00	39.03

Willows High School

From: 10/01/2008
To : 12/31/2008

General Ledger Report

QUARTERLY REPORT

From Account: 1
To Account: 999999

Account	Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000395	WCHS - SEVEN-UP	47.53	0.00	-27.76	0.00	19.77	0.00	19.77
000397	T. Lopez Class Account	138.48	0.00	0.00	0.00	138.48	0.00	138.48
000400	PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000401	TATTLER	5532.80	3094.10	-6012.87	0.00	2614.03	0.00	2614.03
000402	CAMERA CLUB	6.69	0.00	0.00	0.00	6.69	0.00	6.69
000410	THE HONKER POST	1510.65	1868.90	-1140.45	0.00	2239.10	0.00	2239.10
000415	WELDING SHOP	3304.79	0.00	-213.36	0.00	3091.43	0.00	3091.43
000416	Welding Lab Fees	800.00	1150.00	0.00	0.00	1950.00	0.00	1950.00
000420	WOOD SHOP	1110.65	1004.06	-1369.46	0.00	745.25	0.00	745.25
000421	Woodshop - Alumni Don	489.85	0.00	0.00	0.00	489.85	0.00	489.85
000422	Woodshop Lab Fees	0.00	600.00	0.00	0.00	600.00	0.00	600.00
000425	AUTO SHOP	1499.94	1572.05	-2921.07	0.00	150.92	0.00	150.92
000426	Auto Shop - Alumni Don	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000427	Auto Shop Lab Fees	670.00	320.00	-762.64	0.00	227.36	0.00	227.36
000430	RACE CAR	3.56	0.00	0.00	0.00	3.56	0.00	3.56
000435	HOSPITALITY	128.41	0.00	0.00	0.00	128.41	0.00	128.41
000440	LIBRARY	215.25	30.70	0.00	0.00	245.95	0.00	245.95
000450	CHOIR	2647.50	132.00	0.00	0.00	2779.50	0.00	2779.50
000455	LETTERS AND FLAGS	28.31	0.00	0.00	0.00	28.31	0.00	28.31
000460	HONKER BAND	5793.82	2438.00	-845.82	0.00	7386.00	0.00	7386.00
000461	Music Department -	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000465	BAND-DONATION ACCOUNT	1602.66	25.00	0.00	0.00	1627.66	0.00	1627.66
000470	HOME ECONOMICS	2505.47	2052.00	-123.37	0.00	4434.10	0.00	4434.10
000471	P. Perry - Alumni	250.00	0.00	0.00	0.00	250.00	0.00	250.00
000472	Home Economics Lab	160.00	10.00	0.00	0.00	170.00	0.00	170.00
000480	VIRTUAL ENTERPRISE	-74.64	0.00	0.00	0.00	-74.64	0.00	-74.64
000481	Business Dept - Alumni	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000500	ATHLETICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000501	ATHLETIC GATE	10278.11	32263.67	-23725.07	0.00	18816.71	0.00	18816.71
000502	Memorial Donations	2360.00	0.00	0.00	0.00	2360.00	0.00	2360.00
000505	Physical Ed - Alumi	1000.00	0.00	0.00	0.00	1000.00	0.00	1000.00
000510	Athletic	4635.00	3730.00	0.00	0.00	8365.00	0.00	8365.00
000515	BASEBALL	1920.50	0.00	0.00	0.00	1920.50	0.00	1920.50
000520	BOYS BASKETBALL	1787.86	700.00	0.00	1500.00	3987.86	0.00	3987.86
000521	JV BOYS BASKETBALL	0.00	425.00	-800.00	0.00	-375.00	0.00	-375.00
000530	GIRLS BASKETBALL	5104.25	0.00	-1962.88	0.00	3141.37	0.00	3141.37
000535	VOLLEYBALL	-95.53	0.00	0.00	200.00	104.47	0.00	104.47
000540	GOLF	483.52	0.00	0.00	0.00	483.52	0.00	483.52

Willows High School

General Ledger Report

QUARTERLY REPORT

From: 10/01/2008
To : 12/31/2008

From Account: 1
To Account: 999999

Account	Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000545	WRESTLING	4327.64	4074.95	-1377.72	0.00	7024.87	0.00	7024.87
000546	SWIM TEAM	857.43	621.60	-1330.00	0.00	149.03	0.00	149.03
000550	FOOTBALL	2914.82	684.37	-2011.12	-201.21	1386.86	0.00	1386.86
000555	SOFTBALL	88.55	0.00	-125.82	1500.00	1462.73	0.00	1462.73
000560	GIRLS TENNIS	30.79	198.00	-683.88	1300.00	844.91	0.00	844.91
000561	BOYS TENNIS	847.90	0.00	0.00	0.00	847.90	0.00	847.90
000565	BOYS SOCCER	507.72	350.00	-633.56	0.00	224.16	0.00	224.16
000566	GIRLS SOCCER	871.81	0.00	-730.00	0.00	141.81	0.00	141.81
000568	TRACK	1100.01	0.00	0.00	0.00	1100.01	0.00	1100.01
000570	ATHLETIC CONCESSION	6441.86	5618.31	-4023.41	-500.00	7536.76	0.00	7536.76
000571	GIRLS ATHLETICS	320.84	2353.02	-2085.71	-146.94	441.21	0.00	441.21
000575	ATHLETIC RESALE	-5666.17	269.00	7650.59	0.00	2253.42	0.00	2253.42
000576	T. Moore - Alumni	250.00	0.00	0.00	0.00	250.00	0.00	250.00
000580	ATHLETIC FUNDRAISERS	269.85	106.66	-434.10	201.21	143.62	0.00	143.62
000585	ATHLETIC CLOTH FUND	2830.93	4500.00	0.00	-4000.00	3330.93	0.00	3330.93
000590	SPORTS - 09/10	0.00	10000.00	0.00	0.00	10000.00	0.00	10000.00
000600	OTHER ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000625	TRANSCRIPT SERVICE	929.48	6.00	-6.00	0.00	929.48	0.00	929.48
000626	School Improvements	81.23	175.00	0.00	0.00	256.23	0.00	256.23
000627	Geivett Scholarship	250.00	0.00	0.00	0.00	250.00	0.00	250.00
	Group Total	117275.14	107984.73	-68408.33	0.00	156851.54	0.00	156851.54
	Grand Total	117275.14	107984.73	-68408.33	0.00	156851.54	0.00	156851.54

Willows High School

From: 10/01/2008
To : 12/31/2008

General Ledger Report

QUARTERLY REPORT

From Account: 1
To Account: 999999

Account	Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	Payables	Workin
000990	PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000991	CASH ON HAND	0.00	107866.66	0.00	-107866.66	0.00	0.00	0.00
000992	TEHAMA BANK	85591.55	117.45	-68408.33	107866.66	125167.33	0.00	125167.33
000993	SAVINGS ACCOUNT	1683.59	0.62	0.00	0.00	1684.21	0.00	1684.21
000994	INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000995	U.S. BANK TIME	30000.00	0.00	0.00	0.00	30000.00	0.00	30000.00
000999	ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Group Total	117275.14	107984.73	-68408.33	0.00	156851.54	0.00	156851.54
	Grand Total	117275.14	107984.73	-68408.33	0.00	156851.54	0.00	156851.54

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date:___/___/___

Principal: _____ Date:___/___/___

Fund :01 GENERAL FUND
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0000-0-0000-0000-8011-000-000-00000	6,610,916.00	6,607,759.00	3,157.00
01-0000-0-0000-0000-8092-000-000-00000	52,453.00	55,610.00	3,157.00-
01-0000-0-0000-0000-8699-000-000-00000	17,800.00	17,000.00	800.00
01-0000-0-0000-0000-8980-000-000-00000	2,390,890.23-	2,294,537.23-	96,353.00-
01-0000-0-0000-2700-2400-004-999-08014	78,773.00	92,195.00	13,422.00-
01-0000-0-0000-2700-2400-009-999-00006	0.00	3,000.00	3,000.00-
01-0000-0-0000-2700-2400-009-999-08026	0.00	4,809.00	4,809.00-
01-0000-0-0000-2700-3202-004-999-08014	8,300.00	8,692.00	392.00-
01-0000-0-0000-2700-3202-009-999-08026	471.00	924.00	453.00-
01-0000-0-0000-2700-3302-004-999-08014	5,893.00	7,053.00	1,160.00-
01-0000-0-0000-2700-3302-009-999-00006	230.00-	0.00	230.00-
01-0000-0-0000-2700-3302-009-999-08026	460.00	828.00	368.00-
01-0000-0-0000-2700-3402-003-999-08013	33,616.00	30,678.00	2,938.00
01-0000-0-0000-2700-3502-004-999-08014	230.00	276.00	46.00-
01-0000-0-0000-2700-3502-009-999-00006	9.00-	0.00	9.00-
01-0000-0-0000-2700-3502-009-999-08026	18.00	32.00	14.00-
01-0000-0-0000-2700-3602-009-999-00006	0.00	58.00	58.00-
01-0000-0-0000-2700-3602-009-999-08026	116.00	209.00	93.00-
01-0000-0-0000-2700-3751-003-999-08013 1	1,990.00	0.00	1,990.00
01-0000-0-0000-2700-3751-004-999-08014	4,480.00	0.00	4,480.00
01-0000-0-0000-2700-3751-007-999-08017	4,858.00	0.00	4,858.00
01-0000-0-0000-2700-3752-003-339-08013	67.00	0.00	67.00
01-0000-0-0000-2700-3752-003-999-08013	2,614.00	0.00	2,614.00

Fund :01 GENERAL FUND
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0000-0-0000-2700-3752-004-449-08014	67.00	0.00	67.00
01-0000-0-0000-2700-3752-004-999-08014	2,047.00	0.00	2,047.00
01-0000-0-0000-2700-3752-007-999-08017	3,462.00	0.00	3,462.00
01-0000-0-0000-2700-3752-009-999-08026	107.00	0.00	107.00
01-0000-0-0000-2700-3802-004-999-08014	3,015.00	3,312.00	297.00-
01-0000-0-0000-2700-3802-009-999-08026	180.00	353.00	173.00-
01-0000-0-0000-2700-4300-007-777-08017	8,548.00	8,698.00	150.00-
01-0000-0-0000-2700-4400-007-777-08017	800.00	0.00	800.00
01-0000-0-0000-2700-5200-007-777-08017	150.00	0.00	150.00
01-0000-0-0000-2700-5200-009-999-08026	0.00	3,000.00	3,000.00-
01-0000-0-0000-2700-5620-004-444-08014	0.00	13,195.00	13,195.00-
01-0000-0-0000-2700-5710-003-999-00000	15,873.00-	0.00	15,873.00-
01-0000-0-0000-2700-5710-004-999-00000	15,872.00-	0.00	15,872.00-
01-0000-0-0000-2700-5710-007-999-00000	15,873.00-	0.00	15,873.00-
01-0000-0-0000-2700-5710-009-999-08026	6,000.00-	0.00	6,000.00-
01-0000-0-0000-3140-3751-009-999-08016	1,756.00	0.00	1,756.00
01-0000-0-0000-3140-3752-009-999-08016	516.00	0.00	516.00
01-0000-0-0000-7110-5890-009-999-08001	11,520.00	14,400.00	2,880.00-
01-0000-0-0000-7150-3751-009-999-08026	2,925.00	0.00	2,925.00
01-0000-0-0000-7150-5200-009-999-08026	535.00	0.00	535.00
01-0000-0-0000-7210-7310-000-000-00000	200,174.00-	200,351.00-	177.00
01-0000-0-0000-7300-2410-009-999-08026	0.00	1,000.00	1,000.00-
01-0000-0-0000-7300-3302-009-999-08026	15,584.00	15,661.00	77.00-

Fund :01 GENERAL FUND
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0000-0-0000-7300-3502-009-999-08026	611.00	614.00	3.00-
01-0000-0-0000-7300-3602-009-999-08026	3,934.00	3,953.00	19.00-
01-0000-0-0000-7300-3752-009-999-08026	4,544.00	0.00	4,544.00
01-0000-0-0000-7300-3802-009-999-08026	7,353.00	6,948.00	405.00
01-0000-0-0000-7600-2400-009-999-08026	78,546.00	77,546.00	1,000.00
01-0000-0-0000-7600-3302-009-999-08026	6,009.00	5,932.00	77.00
01-0000-0-0000-7600-3502-009-999-08026	236.00	233.00	3.00
01-0000-0-0000-7600-3602-009-999-08026	1,516.00	1,497.00	19.00
01-0000-0-0000-7600-3752-009-999-08026	1,722.00	0.00	1,722.00
01-0000-0-0000-7600-4300-009-999-08026	11,845.00	8,000.00	3,845.00
01-0000-0-0000-7600-5200-009-999-08026	3,137.00	3,637.00	500.00-
01-0000-0-0000-7700-3752-009-999-00033	1,913.00	0.00	1,913.00
01-0000-0-0000-7700-4390-009-999-00033	4,819.00	6,819.00	2,000.00-
01-0000-0-0000-7700-5890-009-999-00033	30,402.00	28,402.00	2,000.00
01-0000-0-0000-8100-2202-008-666-08028	5,000.00	0.00	5,000.00
01-0000-0-0000-8100-3202-008-666-08028	21,521.00	22,464.00	943.00-
01-0000-0-0000-8100-3302-008-666-08028	17,845.00	18,227.00	382.00-
01-0000-0-0000-8100-3302-008-999-08024	4,508.00	8,334.00	3,826.00-
01-0000-0-0000-8100-3402-009-999-08027	4,390.00	4,297.00	93.00
01-0000-0-0000-8100-3502-008-666-08028	699.00	714.00	15.00-
01-0000-0-0000-8100-3502-008-999-08024	176.00	326.00	150.00-
01-0000-0-0000-8100-3602-008-999-08024	1,138.00	2,104.00	966.00-
01-0000-0-0000-8100-3752-008-666-08028	5,378.00	0.00	5,378.00

Fund :01 GENERAL FUND
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0000-0-0000-8100-3752-008-999-08023	289.00	0.00	289.00
01-0000-0-0000-8100-3752-008-999-08024	1,530.00	0.00	1,530.00
01-0000-0-0000-8100-3752-009-999-08027	372.00	0.00	372.00
01-0000-0-0000-8100-3802-008-999-08024	2,296.00	3,913.00	1,617.00-
01-0000-0-0000-8100-4400-008-888-08024	2,500.00	5,000.00	2,500.00-
01-0000-0-0000-8100-5890-008-888-08024	6,050.00	3,550.00	2,500.00
01-0000-0-0000-9300-7616-000-000-00000 2	100,077.00	30,476.00	69,601.00
01-0000-0-0000-9300-7619-000-000-00000 3	0.00	185,000.00	185,000.00-
01-0000-0-1110-1000-1100-003-999-08013	464,682.00	476,717.00	12,035.00-
01-0000-0-1110-1000-1100-007-999-08017	1,176,436.00	1,226,633.00	50,197.00-
01-0000-0-1110-1000-1120-004-999-08014	12,183.00	0.00	12,183.00
01-0000-0-1110-1000-2900-003-999-08013	24,568.00	4,579.00	19,989.00
01-0000-0-1110-1000-3101-003-999-08013	38,336.00	39,329.00	993.00-
01-0000-0-1110-1000-3101-004-997-08014	1,238.00	0.00	1,238.00
01-0000-0-1110-1000-3101-004-999-08014	115,827.00	114,822.00	1,005.00
01-0000-0-1110-1000-3101-007-999-08017	97,056.00	101,197.00	4,141.00-
01-0000-0-1110-1000-3202-004-999-08014	765.00	943.00	178.00-
01-0000-0-1110-1000-3301-003-999-08013	6,738.00	6,913.00	175.00-
01-0000-0-1110-1000-3301-004-997-08014	218.00	0.00	218.00
01-0000-0-1110-1000-3301-004-999-08014	20,358.00	20,181.00	177.00
01-0000-0-1110-1000-3301-007-999-08017	17,059.00	17,788.00	729.00-
01-0000-0-1110-1000-3302-003-999-08013	1,913.00	350.00	1,563.00
01-0000-0-1110-1000-3402-003-999-08013	1,048.00	2,903.00	1,855.00-

Fund :01 GENERAL FUND
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0000-0-1110-1000-3501-003-999-08013	1,394.00	1,430.00	36.00-
01-0000-0-1110-1000-3501-004-997-08014	45.00	0.00	45.00
01-0000-0-1110-1000-3501-004-999-08014	4,211.00	4,174.00	37.00
01-0000-0-1110-1000-3501-007-999-08017	3,527.00	3,678.00	151.00-
01-0000-0-1110-1000-3502-003-999-08013	75.00	14.00	61.00
01-0000-0-1110-1000-3601-003-999-08013	8,972.00	9,204.00	232.00-
01-0000-0-1110-1000-3601-004-997-08014	290.00	0.00	290.00
01-0000-0-1110-1000-3601-004-999-08014	27,106.00	26,871.00	235.00
01-0000-0-1110-1000-3601-007-999-08017	22,712.00	23,681.00	969.00-
01-0000-0-1110-1000-3602-003-999-08013	483.00	88.00	395.00
01-0000-0-1110-1000-3751-003-339-08013	1,110.00	0.00	1,110.00
01-0000-0-1110-1000-3751-003-997-08013	888.00	0.00	888.00
01-0000-0-1110-1000-3751-003-999-08013	10,583.00	0.00	10,583.00
01-0000-0-1110-1000-3751-004-449-08014	777.00	0.00	777.00
01-0000-0-1110-1000-3751-004-999-08014	30,897.00	0.00	30,897.00
01-0000-0-1110-1000-3751-007-779-00005	333.00	0.00	333.00
01-0000-0-1110-1000-3751-007-779-08017	1,221.00	0.00	1,221.00
01-0000-0-1110-1000-3751-007-999-08017	8,607.00	0.00	8,607.00
01-0000-0-1110-1000-3752-004-999-08014	222.00	0.00	222.00
01-0000-0-1110-1000-3802-003-999-08013	0.00	164.00	164.00-
01-0000-0-1110-1000-4300-004-444-08014	5,463.00	4,463.00	1,000.00
01-0000-0-1110-1000-4400-004-444-08014	3,455.00	4,705.00	1,250.00-
01-0000-0-1110-1000-5620-004-444-08014	15,000.00	1,805.00	13,195.00

Fund :01 GENERAL FUND
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0000-0-1110-1000-5710-004-444-08014	250.00	0.00	250.00

Adjustments to GL accounts:

Estimated income 9810	95,553.00-
Estimated expense 9820	133,171.00
Fund balance 9790	37,618.00

↑ TO Fund Balance

① Realign for Post Retirement (375x) as a percentage of payroll similar to other payroll costs.

② Increase contribution to cafeteria.

③ QSS system will post our Post Retirement costs collected via payroll directly to Fund 20 versus inter fund transfer.

④ updated position control to prepare for 2ND Interim.

Fund :01 GENERAL FUND
Resource :0050 INDEPENDENT STUDY [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0050-0-0000-0000-8980-000-000-00000	1,687.00	0.00	1,687.00
01-0050-0-3300-1000-3751-009-999-00050	1,687.00	0.00	1,687.00

Adjustments to GL accounts:

Estimated income 9810	1,687.00
Estimated expense 9820	1,687.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :0331 OPPORTUNITY
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0331-0-0000-0000-8982-004-444-00000	0.00	17,000.00-	17,000.00
01-0331-0-3400-1000-3751-004-449-00000	17.00	0.00	17.00
01-0331-0-3400-1000-4300-004-444-00000	23,261.25	23,278.25	17.00-
01-0331-0-3400-1000-4400-004-444-00000	17,000.00	0.00	17,000.00

Adjustments to GL accounts:

Estimated income 9810	17,000.00
Estimated expense 9820	17,000.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :0801 LOCAL MAA
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-0801-0-0000-0000-8980-000-000-00000	219,684.00-	202,998.00-	16,686.00-
01-0801-0-0000-2100-3751-009-999-00000	910.00	0.00	910.00
01-0801-0-0000-2100-5802-000-000-00000	910.00-	0.00	910.00-
01-0801-0-0000-7600-5801-000-000-00000	0.00	13,905.00	13,905.00-
01-0801-0-0000-7600-5802-000-000-00000	8,343.00	11,124.00	2,781.00-

Adjustments to GL accounts:

Estimated income 9810	16,686.00-
Estimated expense 9820	16,686.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :1100 LOTTERY [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-1100-0-0000-2700-3101-007-999-00009	0.00	1,324.00	1,324.00-
01-1100-0-0000-2700-3301-007-999-00009	0.00	233.00	233.00-
01-1100-0-0000-2700-3501-007-999-00009	0.00	72.00	72.00-
01-1100-0-0000-2700-3601-007-999-00009	0.00	574.00	574.00-
01-1100-0-0000-8100-2220-007-779-00009	3,500.00	0.00	3,500.00
01-1100-0-0000-8100-3202-007-779-00009	330.00	0.00	330.00
01-1100-0-0000-8100-3302-007-779-00009	268.00	0.00	268.00
01-1100-0-0000-8100-3502-007-779-00009	11.00	0.00	11.00
01-1100-0-0000-8100-3602-007-779-00009	68.00	0.00	68.00
01-1100-0-0000-8100-3802-007-779-00009	126.00	0.00	126.00
01-1100-0-1110-1000-2920-007-779-00009	36,500.00	40,000.00	3,500.00-
01-1100-0-1110-1000-3302-007-779-00009	2,792.00	3,060.00	268.00-
01-1100-0-1110-1000-3502-007-779-00009	110.00	120.00	10.00-
01-1100-0-1110-1000-3602-004-449-00009	193.00	772.00	579.00-
01-1100-0-1110-1000-3602-007-779-00009	705.00	772.00	67.00-
01-1100-0-1110-1000-3751-004-449-00009	333.00	0.00	333.00
01-1100-0-1110-1000-3751-007-779-00009	1,110.00	0.00	1,110.00
01-1100-0-1110-1000-3752-004-449-00009	222.00	0.00	222.00
01-1100-0-1110-1000-3752-007-779-00009	888.00	0.00	888.00
01-1100-0-1110-1000-3802-007-779-00009	0.00	1,437.00	1,437.00-
01-1100-0-1110-1000-4300-004-444-00009	1,792.00	5,792.00	4,000.00-
01-1100-0-1110-1000-5710-004-999-00009	3,000.00	0.00	3,000.00
01-1100-0-1110-1000-5890-004-444-00009	2,000.00	1,000.00	1,000.00

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	1,208.00
Fund balance 9790	1,208.00

↑ Fund Balance

Realign Position Control
& Post Retirement.

Fund :01 GENERAL FUND
Resource :1200 CLASS SIZE REDUCT - 9TH GR [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-1200-0-0000-0000-8980-000-000-00000	47,235.00	18,216.00	29,019.00
01-1200-0-0000-0000-8990-000-000-00000	19,148.00	17,721.00	1,427.00
01-1200-0-1110-1000-1100-007-999-00000	90,196.00	64,270.00	25,926.00
01-1200-0-1110-1000-3101-007-999-00000	7,441.00	5,302.00	2,139.00
01-1200-0-1110-1000-3301-007-999-00000	1,308.00	932.00	376.00
01-1200-0-1110-1000-3501-007-999-00000	270.00	192.00	78.00
01-1200-0-1110-1000-3601-007-999-00000	1,741.00	1,241.00	500.00
01-1200-0-1110-1000-3751-007-999-00000	1,427.00	0.00	1,427.00

Adjustments to GL accounts:

Estimated income 9810	30,446.00
Estimated expense 9820	30,446.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :1300 CLASS SIZE REDUCTION K-3 [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-1300-0-0000-0000-8980-000-000-00000	1,860,583.00	1,814,932.00	45,651.00
01-1300-0-0000-0000-8990-000-000-00000	57,923.00	55,484.00	2,439.00
01-1300-0-1110-1000-3751-003-999-00000	48,090.00	0.00	48,090.00

Adjustments to GL accounts:

Estimated income 9810	48,090.00
Estimated expense 9820	48,090.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :2200 CONTINUATION EDUCATION [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-2200-0-0000-0000-8980-000-000-00000	67,572.00	63,847.00	3,725.00
01-2200-0-3200-1000-3751-005-999-08015	3,114.00	0.00	3,114.00
01-2200-0-3200-1000-5710-005-555-08015	50.00	0.00	50.00
01-2200-0-3200-2700-3752-005-999-08015	611.00	0.00	611.00
01-2200-0-3200-2700-4300-005-555-08015	1,786.00	1,836.00	50.00-

Adjustments to GL accounts:

Estimated income 9810	3,725.00
Estimated expense 9820	3,725.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :2430 COMM DAY SCH REV LMT TRNSF [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-2430-0-0000-0000-8980-000-000-00000	91,026.00	62,239.00	28,787.00
01-2430-0-3550-1000-1100-011-999-08011	82,680.00	62,962.00	19,718.00
01-2430-0-3550-1000-3101-011-999-08011	6,862.00	5,194.00	1,668.00
01-2430-0-3550-1000-3301-011-999-08011	1,206.00	913.00	293.00
01-2430-0-3550-1000-3501-011-999-08011	250.00	189.00	61.00
01-2430-0-3550-1000-3601-011-999-08011	1,606.00	1,216.00	390.00
01-2430-0-3550-1000-3751-010-999-08010	1,264.00	0.00	1,264.00
01-2430-0-3550-1000-3751-011-999-08011	1,398.00	0.00	1,398.00
01-2430-0-3550-1000-3751-012-999-08012	1,459.00	0.00	1,459.00
01-2430-0-3550-1000-3752-010-999-08010	202.00	0.00	202.00
01-2430-0-3550-1000-3752-011-999-08011	183.00	0.00	183.00
01-2430-0-3550-1000-3752-012-999-08012	202.00	0.00	202.00
01-2430-0-3550-1000-4300-012-999-08011	1,000.00-	500.00-	500.00-
01-2430-0-3550-1000-4300-012-999-08012	500.00	0.00	500.00
01-2430-0-3550-2700-3751-010-999-08010	499.00	0.00	499.00
01-2430-0-3550-2700-3751-011-999-08011	221.00	0.00	221.00
01-2430-0-3550-2700-3751-012-999-08012	227.00	0.00	227.00
01-2430-0-3550-2700-3752-010-999-08010	111.00	0.00	111.00
01-2430-0-3550-2700-3752-011-999-08011	59.00	0.00	59.00
01-2430-0-3550-2700-3752-012-999-08012	54.00	0.00	54.00
01-2430-0-3550-3110-3751-011-999-08011	389.00	0.00	389.00
01-2430-0-3550-3110-3751-012-999-08012	389.00	0.00	389.00

Adjustments to GL accounts:

Estimated income 9810	28,787.00
Estimated expense 9820	28,787.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :3010 IASA TITLE I BASIC [G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-3010-0-0000-2100-3751-009-999-00000	1,670.00	0.00	1,670.00
01-3010-0-1110-1000-3751-003-999-00000	2,137.00	0.00	2,137.00
01-3010-0-1110-1000-3751-004-999-00000	1,750.00	0.00	1,750.00
01-3010-0-1110-1000-3751-007-999-00000	1,145.00	0.00	1,145.00
01-3010-0-1110-1000-3752-003-999-00000	1,240.00	0.00	1,240.00
01-3010-0-1110-1000-3752-004-999-00000	95.00	0.00	95.00
01-3010-0-1110-1000-3752-005-999-00000	246.00	0.00	246.00
01-3010-0-1110-1000-3752-007-999-00000	604.00	0.00	604.00
01-3010-0-1110-1000-4390-009-999-00000	22,768.81	33,937.81	11,169.00-
01-3010-0-1110-3110-3751-003-999-00000	1,012.00	0.00	1,012.00
01-3010-0-1110-3110-3751-004-999-00000	1,270.00	0.00	1,270.00

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :3710 IASA TITLE IV DFS ENTITL [G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-3710-0-0000-0000-8291-000-000-00000	9,182.90	18,382.90	9,200.00-
01-3710-0-0000-0000-8991-003-000-00000	2,124.91	3,953.91	1,829.00-
01-3710-0-0000-0000-8991-004-000-00000	3,151.53	4,594.67	1,443.14-
01-3710-0-0000-0000-8991-007-000-00000	4,138.00	5,678.00	1,540.00-
01-3710-0-0000-0000-8991-009-000-00000	0.00	3,690.32	3,690.32-
01-3710-0-0000-0000-8991-100-000-00000	9,880.44-	18,382.90-	8,502.46
01-3710-0-0000-7210-7310-009-999-00000	942.00	1,514.00	572.00-
01-3710-0-1110-1000-4300-003-998-00000	5,307.61	7,136.61	1,829.00-
01-3710-0-1110-1000-4300-004-998-00000	4,000.29	5,443.43	1,443.14-
01-3710-0-1110-1000-4300-007-998-00000	1,978.00	2,978.00	1,000.00-
01-3710-0-1110-1000-4300-009-998-00000	0.00	3,815.86	3,815.86-
01-3710-0-1110-1000-5890-007-998-00000	1,460.00	2,000.00	540.00-

Adjustments to GL accounts:

Estimated income 9810	9,200.00-
Estimated expense 9820	9,200.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4035 NCLB: TITLE II,A TEACH QUAL[G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4035-0-0000-0000-8291-000-000-00000	22,613.85	22,632.85	19.00-
01-4035-0-0000-0000-8990-000-000-00000	77,071.00-	73,205.00-	3,866.00-
01-4035-0-0000-2700-4300-009-998-00000	500.00	0.00	500.00
01-4035-0-1110-1000-3751-003-999-00000	186.00	0.00	186.00
01-4035-0-1110-1000-3751-004-999-00000	89.00	0.00	89.00
01-4035-0-1110-1000-3751-007-999-00000	78.00	0.00	78.00
01-4035-0-1110-1000-4300-007-998-00000	2,300.35	5,727.35	3,427.00-
01-4035-0-1110-1000-5200-003-998-00000	4,148.00	6,587.00	2,439.00-
01-4035-0-1110-1000-5200-007-998-00000	5,588.00	3,588.00	2,000.00
01-4035-0-1110-1000-5200-009-998-00000	11,778.00	12,650.00	872.00-

Adjustments to GL accounts:

Estimated income 9810	3,885.00-
Estimated expense 9820	3,885.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4045 NCLB: TITLE II EETT [G]
Project Year:9 2008-2009

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4045-9-0000-0000-8290-000-000-00000	6,058.00	0.00	6,058.00
01-4045-9-0000-7210-7310-009-999-00000	377.00	0.00	377.00
01-4045-9-1110-1000-4390-009-998-00000	4,166.00	0.00	4,166.00
01-4045-9-1110-1000-5200-009-998-00000	1,515.00	0.00	1,515.00

Adjustments to GL accounts:

Estimated income 9810	6,058.00
Estimated expense 9820	6,058.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4110 IASA TITLE V INNOV EDUC [G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4110-0-0000-0000-8291-000-000-00000	17,315.35	17,362.35	47.00-
01-4110-0-1110-1000-4390-009-999-00000	297.02	344.02	47.00-

Adjustments to GL accounts:

Estimated income 9810	47.00-
Estimated expense 9820	47.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4126 NCLB:TITLE VI RURAL/LOW INC[G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4126-0-0000-0000-8290-000-000-00000	46,377.00	45,091.00	1,286.00
01-4126-0-0000-2420-3752-009-999-00033	736.00	0.00	736.00
01-4126-0-0000-2420-4390-009-999-00033	0.62	16,195.62	16,195.00-
01-4126-0-0000-2700-5710-009-999-00000	47,618.00	0.00	47,618.00
01-4126-0-0000-7210-7310-009-999-00000	6,693.00	6,599.00	94.00
01-4126-0-1110-1000-4390-009-999-00000	1,192.56	2,798.56	1,606.00-
01-4126-0-1110-1000-4400-009-999-00000	0.00	29,361.00	29,361.00-

Adjustments to GL accounts:

Estimated income 9810	1,286.00
Estimated expense 9820	1,286.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4201 NCLB: TITLE III IMMIGR ED [G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4201-0-1110-1000-4300-005-998-00000	1,244.00	0.00	1,244.00
01-4201-0-1110-1000-4390-009-999-00000	10,790.83	12,034.83	1,244.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4203 ESEA TITLE III-L.E.P. [G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4203-0-1110-1000-3751-009-998-00006	107.00	0.00	107.00
01-4203-0-1110-1000-4400-003-998-00000	4,339.04	4,446.04	107.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :4310 SCH-TO-WORK / SCH-TO-CAREER[G]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-4310-0-1110-1000-3751-007-777-00000	24.00	0.00	24.00
01-4310-0-1110-1000-5200-007-777-00000	2,176.00	2,200.00	24.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :6267 NAT'L BRD CERT TCHR INCENT GRT
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-6267-0-0000-0000-8980-000-000-00000	709.00	598.00	111.00
01-6267-0-1110-1000-3751-003-998-00000	111.00	0.00	111.00

Adjustments to GL accounts:

Estimated income 9810	111.00
Estimated expense 9820	111.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :6285 COMMUNITY BASED ENG TUTOR [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-6285-0-0000-0000-8590-000-000-00000	9,915.00	9,051.00	864.00
01-6285-0-1110-1000-3751-009-998-00000	144.00	0.00	144.00
01-6285-0-1110-1000-3752-009-998-00000	16.00	0.00	16.00
01-6285-0-1110-1000-4300-009-998-00000	2,324.00	324.00	2,000.00
01-6285-0-1110-1000-4390-009-999-00000	7,695.72	9,855.72	2,160.00-
01-6285-0-1110-1000-5898-009-999-00000	16,453.00-	15,589.00-	864.00-
01-6285-0-1110-1000-5899-009-999-00000	16,453.00	15,589.00	864.00

Adjustments to GL accounts:

Estimated income 9810	864.00
Estimated expense 9820	0.00
Fund balance 9790	864.00

↑ Fund Balence

STATE Award - Trying TO
Save for Future need.

Fund :01 GENERAL FUND
Resource :6300 LOTTERY: INSTR MTRLS [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-6300-0-1110-1000-4100-004-999-00000	400.00	0.00	400.00
01-6300-0-1110-1000-4100-007-999-00000	9,105.46	9,505.46	400.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :6350 ROP APPORTIONMENT [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-6350-0-0000-0000-8792-000-000-00000	248,795.00	236,472.00	12,323.00
01-6350-0-0000-7210-7310-009-999-00000	16,375.00	15,641.00	734.00
01-6350-0-1110-1000-3751-007-999-00000	4,655.00	0.00	4,655.00
01-6350-0-1110-1000-4390-007-777-00000	8,160.87	1,226.87	6,934.00

Adjustments to GL accounts:

Estimated income 9810	12,323.00
Estimated expense 9820	12,323.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :6760 ARTS & MUSIC BLK GRT [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-6760-0-0000-0000-8590-000-000-00000	39,530.00	29,905.00	9,625.00
01-6760-0-1110-1000-5898-009-999-00000	38,538.00-	28,913.00-	9,625.00-
01-6760-0-1110-1000-5899-009-999-00000	38,538.00	28,913.00	9,625.00

Adjustments to GL accounts:

Estimated income 9810	9,625.00
Estimated expense 9820	0.00
Fund balance 9790	9,625.00

↑ Fund Balance

State Award - save for future need.

Fund :01 GENERAL FUND
Resource :7055 CAHSEE INTENSIVE INSTRUCT [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7055-0-1110-1000-1120-007-998-00000	2,500.00	1,715.00	785.00
01-7055-0-1110-1000-3101-007-998-00000	206.00	0.00	206.00
01-7055-0-1110-1000-3301-007-998-00000	36.00	131.00	95.00-
01-7055-0-1110-1000-3501-007-998-00000	8.00	5.00	3.00
01-7055-0-1110-1000-3601-007-998-00000	48.00	33.00	15.00
01-7055-0-1110-1000-3751-007-998-00000	38.00	0.00	38.00
01-7055-0-1110-1000-4390-007-998-00000	27,769.22	28,721.22	952.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :7080 SUPPLMTL SCHL COUNSELING
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7080-0-0000-0000-8980-000-000-00000	1,568.00	0.00	1,568.00
01-7080-0-1110-1000-3751-007-999-00000	1,568.00	0.00	1,568.00

Adjustments to GL accounts:

Estimated income 9810	1,568.00
Estimated expense 9820	1,568.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :7090 ECONOMIC IMPACT AID [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7090-0-0000-0000-8311-000-000-00000	302,201.00	277,401.00	24,800.00
01-7090-0-1110-1000-3751-003-999-00000	162.00	0.00	162.00
01-7090-0-1110-1000-3751-004-999-00000	1,149.00	0.00	1,149.00
01-7090-0-1110-1000-3752-003-999-00000	2,651.00	0.00	2,651.00
01-7090-0-1110-1000-3752-004-999-00000	90.00	0.00	90.00
01-7090-0-1110-1000-4300-003-998-00000	4,509.45	5,377.07	867.62-
01-7090-0-1110-1000-4390-003-998-00000	0.55	2,353.55	2,353.00-
01-7090-0-1110-1000-4390-004-998-00000	5,732.00	6,971.00	1,239.00-
01-7090-0-1110-1000-4400-003-998-00000	0.00	407.62-	407.62
01-7090-0-1110-1000-5898-009-999-00000	41,629.90-	16,829.90-	24,800.00-
01-7090-0-1110-1000-5899-009-999-00000	41,629.90	16,829.90	24,800.00

Adjustments to GL accounts:

Estimated income 9810	24,800.00
Estimated expense 9820	0.00
Fund balance 9790	24,800.00

↑ Fund Balance

State Award - save for future need.

Fund :01 GENERAL FUND
Resource :7230 TRANSPORT: HOME TO SCHOOL [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7230-0-0000-3600-3752-006-666-00000	2,491.00	0.00	2,491.00
01-7230-0-0000-3600-5630-006-666-00000	23,346.00	23,120.00	226.00
01-7230-0-0000-3600-5710-006-666-00000	19,300.00-	16,000.00-	3,300.00-
01-7230-0-0000-3600-5890-006-666-00000	1,714.00	1,940.00	226.00-
01-7230-0-0000-3600-5899-009-999-00000	11,333.00	8,033.00	3,300.00
01-7230-0-0000-3600-8980-000-000-00000	67,444.00	64,953.00	2,491.00

Adjustments to GL accounts:

Estimated income 9810	2,491.00
Estimated expense 9820	2,491.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :7325 SD PRINCIPAL TRAINING AB75 [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7325-0-0000-0000-8590-000-000-00000	4,500.00	1,500.00	3,000.00
01-7325-0-0000-2700-5200-009-999-00000	0.00	3,000.00	3,000.00-
01-7325-0-0000-2700-5710-009-999-00000	6,000.00	0.00	6,000.00

Adjustments to GL accounts:

Estimated income 9810	3,000.00
Estimated expense 9820	3,000.00-
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :7393 PROF DEVELOPMENT BLK GRT [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7393-0-1110-1000-3751-003-999-00000	171.00	0.00	171.00
01-7393-0-1110-1000-3751-004-999-00000	39.00	0.00	39.00
01-7393-0-1110-1000-3751-007-999-00000	30.00	0.00	30.00
01-7393-0-1110-1000-5200-009-999-00000	26,802.00	27,042.00	240.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :7395 SCHOOL & LIBRARY IMPROVMNT [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-7395-0-0000-2100-3751-009-999-00000	557.00	0.00	557.00
01-7395-0-1110-1000-3751-003-998-00000	67.00	0.00	67.00
01-7395-0-1110-1000-3751-004-999-00000	967.00	0.00	967.00
01-7395-0-1110-1000-3752-003-999-00000	854.00	0.00	854.00
01-7395-0-1110-1000-4300-003-998-00000	32,693.22	34,327.22	1,634.00-
01-7395-0-1110-1000-4400-004-998-00000	1,033.00	2,000.00	967.00-
01-7395-0-1110-3110-3751-003-999-00000	156.00	0.00	156.00

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :8150 RESTR MNT ACCT (EC17070.75) [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-8150-0-0000-8100-3752-008-999-00000	3,448.00	0.00	3,448.00
01-8150-0-0000-8100-4400-008-888-08023	1,552.00	5,000.00	3,448.00-

Adjustments to GL accounts:

Estimated income 9810	0.00
Estimated expense 9820	0.00
Fund balance 9790	0.00

Fund :01 GENERAL FUND
Resource :9124 AFTER SCHOOL LOCAL [E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
01-9124-0-0000-0000-8982-004-444-00000	0.00	17,000.00	17,000.00-
01-9124-0-7110-7210-7310-004-444-00000	0.00	810.00	810.00-
01-9124-0-7110-7700-4400-004-444-00000	0.00	16,190.00	16,190.00-

Adjustments to GL accounts:

Estimated income 9810	17,000.00-
Estimated expense 9820	17,000.00
Fund balance 9790	0.00

Fund :13 CAFETERIA
Resource :5310 CHILD NUTRITION SCHOOL PROG[E]
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
13-5310-0-0000-0000-8916-001-111-00000	129,969.00	60,368.00	69,601.00 (1)
13-5310-0-0000-3700-3752-001-111-00000	5,515.00	0.00	5,515.00 (2)
13-5310-0-0000-3700-4400-001-111-00000	0.00	10,000.00	10,000.00-
13-5310-0-0000-3700-4700-001-111-00000	247,583.18	127,504.18	120,079.00
13-5310-0-0000-3700-5710-001-111-00000	37,695.00-	32,000.00-	5,695.00-
13-5310-0-0000-3700-5890-001-111-00000	9,000.00	8,000.00	1,000.00
13-5310-0-0000-3700-5990-001-111-00000	126.00	100.00	26.00
13-5310-0-0000-3700-6400-001-111-00000	9,676.00	13,000.00	3,324.00-
13-5310-0-0000-9300-7619-001-111-00000	0.00	38,000.00	38,000.00- (2)

Adjustments to GL accounts:

Estimated income 9810	69,601.00
Estimated expense 9820	69,601.00-
Fund balance 9790	0.00

(1) ↑ contribution from general fund, food budget was understated.

(2) Realign how we capture + pay post retirement.

Fund :13 CAFETERIA
Resource :7810 OTHER STATE RESOURCES
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
13-7810-0-0000-0000-8590-000-000-00000	5,695.00	0.00	5,695.00
13-7810-0-0000-3700-5710-001-111-00000	37,695.00	32,000.00	5,695.00

Adjustments to GL accounts:

Estimated income 9810	5,695.00
Estimated expense 9820	5,695.00-
Fund balance 9790	0.00

Fund :20 SPCL RSRV POST EMPLMNT BENEFIT
Resource :0000 UNRESTRICTED GENERAL PURPOSE
Project Year:0 NOT APPLICABLE FOR THIS ACCT

Fd Res Y Goal Func Obj Sit BdR DD	Current Working	Current Revised	Change
20-0000-0-0000-0000-8919-000-000-00000	0.00	223,000.00	223,000.00-

Adjustments to GL accounts:

Estimated income 9810	223,000.00-
Estimated expense 9820	0.00
Fund balance 9790	223,000.00-

↓ Fund Balance

***** E N D O F R E P O R T *****

Changing how we capture Post Retirement. Won't be Interfund transfer from general fund or cafeteria - will come in as Liability - due to other accts when paid.

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/28/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0029 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159997	002070/	AT&T				
		PV-000178		01-0000-0-0000-7600-5910-009-999-08026	23434371784277	4,294.04
				WARRANT TOTAL		$4,294.04
40159998	000364/	SHIRLEE BARTHOLOMEW				
		PV-000179		01-0000-0-0000-3700-3702-009-999-00020	REFUND	722.80
				WARRANT TOTAL		$722.80
40159999	000041/	SHERRY BROTT				
	090067	PO-090067	1.	01-0000-0-0000-7110-5890-009-999-08001	JANUARY STIPEND	240.00
				WARRANT TOTAL		$240.00
40160000	000207/	CALIFORNIA'S VALUED TRUST				
		PV-000180		01-0000-0-0000-0000-9571-000-000-00000	INSURANCE PREMIUM	118,001.94
				01-0000-0-0000-0000-9572-000-000-00000	INSURANCE PREMIUM	37,267.63
				01-0000-0-0000-3700-3701-009-999-00000	INSURANCE PREMIUM	13,691.46
				01-0000-0-0000-3700-3701-009-999-00020	INSURANCE PREMIUM	2,697.58
				01-0000-0-0000-3700-3702-009-999-00000	INSURANCE PREMIUM	6,333.30
				01-0000-0-0000-3700-3702-009-999-00020	INSURANCE PREMIUM	10,609.32
				WARRANT TOTAL		$188,601.23
40160001	002246/	CRS INCORPORATED				
	090138	PO-090138	1.	01-0000-0-0000-2700-5890-009-999-08026	SFO92243	577.85
				WARRANT TOTAL		$577.85
40160002	002279/	DISCOVERY STORE				
	090483	PO-090477	1.	01-1100-0-1110-2420-4300-004-444-00011	90477	22.18
				WARRANT TOTAL		$22.18
40160003	001341/	EWING IRRIGATION PRODUCTS INC.				
	090048	PO-090048	2.	01-0000-0-0000-8100-4300-008-888-08024	41367	92.24
				WARRANT TOTAL		$92.24
40160004	002282/	JEROMY E. GEIGER				
	090512	PO-090506	1.	01-0000-0-0000-7110-5890-009-999-08001	JANUARY STIPEND	240.00

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/28/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0029 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL			$240.00
40160005	001050/	GLENN COUNTY SOLID WASTE					
	090051	PO-090051	1.	01-8150-0-0000-8100-5890-008-888-08023		WUSD	44.34
				WARRANT TOTAL			$44.34
40160006	002222/	KINGSLEY BOGARD THOMPSON LLP					
		PV-000181		01-0000-0-0000-7110-5815-009-999-08026		20386	842.10
				WARRANT TOTAL			$842.10
40160007	001082/	DACIA LACKEY					
	090556	PO-090550	1.	01-7395-0-1110-1000-4300-004-998-00000		90550	27.70
				WARRANT TOTAL			$27.70
40160008	002118/	MILLER BROWN & DANNIS					
		PV-000185		01-0000-0-0000-7110-5815-009-999-08026		8807	9,571.39
				WARRANT TOTAL			$9,571.39
40160009	002191/	NCSBRC					
		PV-000182		01-0000-0-0000-7600-5890-009-999-08026		7058	2,700.00
				WARRANT TOTAL			$2,700.00
40160010	000064/	NORTH WOODWINDS					
	090116	PO-090116	3.	01-6760-0-1110-1000-5630-009-999-00008		6368 3081	125.58
				WARRANT TOTAL			$125.58
40160011	002020/	ODYSSEY WARE					
	090543	PO-090537	1.	01-0050-0-3300-1000-5890-009-999-00050		30009735	600.00
				WARRANT TOTAL			$600.00
40160012	000065/	OFFICE DEPOT					
	090501	PO-090495	1.	01-0000-0-0000-2700-4300-003-333-08013		454009016001	13.41
	090501		2.	01-3010-0-1110-1000-4300-003-998-00000		454009016001	46.77
	090519	PO-090513	1.	01-0000-0-1110-1000-4300-003-333-08013		456796932001	135.91
				WARRANT TOTAL			$196.09
40160013	000943/	OSCAR'S					
	090569	PO-090563	1.	01-1100-0-1110-1000-4300-007-777-00009		052521	203.78

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/28/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0029 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
					WARRANT TOTAL		$203.78
40160014	000196/	PGE					
		PV-000183		01-0000-0-0000-8100-5545-009-999-08026		38142771815	24,759.06
					WARRANT TOTAL		$24,759.06
40160015	002283/	PLANET ON THE CLOCK INC.					
	090516	PO-090510	1.	01-0000-0-0000-2700-4300-007-777-08017		1291	289.94
					WARRANT TOTAL		$289.94
40160016	001520/	BRANDON THOMPSON					
	090082	PO-090082	1.	01-0000-0-0000-7110-5890-009-999-08001		JANUARY STIPEND	240.00
					WARRANT TOTAL		$240.00
40160017	000344/	SARAH WIGGETT					
	090377	PO-090371	1.	01-7395-0-1110-1000-4300-004-998-00000		90371	17.12
					WARRANT TOTAL		$17.12
40160018	002290/	CARLTON WRIGHT					
		PV-000184		01-0000-0-0000-3700-3701-009-999-00020		REFUND	867.36
					WARRANT TOTAL		$867.36
40160019	000957/	YOUNG'S MARKET					
	090530	PO-090524	1.	01-1100-0-1110-1000-4300-007-777-00009		875	733.59
					WARRANT TOTAL		$733.59

*** Fund TOTALS *** TOTAL NUMBER OF WARRANTS: 23 TOTAL AMOUNT OF WARRANTS: $236,008.39*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/28/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0029 JVS
Fund : 13 CAFETERIA

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40160020	000207/	CALIFORNIA'S VALUED TRUST					
		PV-000180		13-5310-0-0000-3700-3702-001-111-00020		INSURANCE PREMIUM	3,948.16
				WARRANT TOTAL			$3,948.16

*** Fund TOTALS ***	TOTAL NUMBER OF WARRANTS: 1	TOTAL AMOUNT OF WARRANTS:	$3,948.16*
*** BATCH TOTALS ***	TOTAL NUMBER OF WARRANTS: 24	TOTAL AMOUNT OF WARRANTS:	$239,956.55*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF WARRANTS: 24	TOTAL AMOUNT OF WARRANTS:	$239,956.55*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/21/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0028 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159665	000044/	A-Z BUS SALES INC.				
	090146	PO-090146	1.	01-7230-0-0000-3600-5630-006-666-00000	62162	747.52
				WARRANT TOTAL		$747.52
40159666	001546/	DIANNA ABOLD				
	090235	PO-090229	1.	01-7395-0-1110-1000-4300-004-998-00000	90235	52.08
	090235		2.	01-7395-0-1110-1000-4300-004-998-00000	90235	1.86
				WARRANT TOTAL		$53.94
40159667	000046/	AMERICAN FIDELITY ASSURANCE				
		PV-000167		01-0000-0-0000-0000-9573-000-000-00000	PREMIUM	964.96
				WARRANT TOTAL		$964.96
40159668	002263/	AT&T				
		PV-000168		01-0000-0-0000-7600-5910-009-999-08026	SERVICE	1,303.24
				WARRANT TOTAL		$1,303.24
40159669	001977/	AT&T/MCI				
		PV-000169		01-0000-0-0000-7600-5910-009-999-08026	C602221805444	284.94
				WARRANT TOTAL		$284.94
40159670	000027/	BANK OF AMERICA				
		CM-000002		01-0000-0-0000-7600-4300-009-999-08026	0851	33.98-
	090514	PO-090508	1.	01-0000-0-0000-7600-4300-009-999-08026	0851	89.32
	090564	PO-090558	1.	01-7230-0-0000-3600-5890-006-666-00000	0851	49.05
				WARRANT TOTAL		$104.39
40159671	000030/	BARCELOUX BROS.				
	090112	PO-090112	1.	01-7230-0-0000-3600-4300-006-666-00000	7840	248.42
	090112		4.	01-8150-0-0000-8100-4300-008-888-08023	7840	26.57
				WARRANT TOTAL		$274.99
40159672	002287/	NIKKI BATEMAN				
		PV-000172		01-0000-0-0000-0000-9201-000-000-00000	REISSUE LOST WARRANT	866.47
				WARRANT TOTAL		$866.47

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/21/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0028 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159673	000717/	BJ BOYD				
	090558	PO-090552	1.	01-7271-0-1110-1000-4300-007-777-00000	90552	135.11
				WARRANT TOTAL		$135.11
40159674	002286/	C & R RADIO				
	090551	PO-090545	1.	01-8150-0-0000-8100-4300-008-888-08023	159	55.77
				WARRANT TOTAL		$55.77
40159675	000197/	CALIFORNIA WATER SERVICE				
		PV-000173		01-0000-0-0000-8100-5560-009-999-08026	SERVICE	3,296.87
				WARRANT TOTAL		$3,296.87
40159676	001147/	MAUREEN CALONICO				
	090393	PO-090387	1.	01-0000-0-1110-1000-4300-003-333-08013	90387	17.83
				WARRANT TOTAL		$17.83
40159677	001584/	CDW GOVERNMENT INC.				
	090454	PO-090448	1.	01-4110-0-3200-1000-4400-005-998-00000	8246122	1,717.50
	090497	PO-090491	1.	01-0000-0-0000-7700-5890-009-999-00033	8246122	2,343.75
	090505	PO-090499	1.	01-3010-0-1110-1000-4400-007-998-00000	8246122	203.88
	090520	PO-090514	1.	01-7397-0-1110-1000-4400-005-555-00000	8246122	65.00
	090528	PO-090522	1.	01-0050-0-3300-1000-4300-009-999-00050	8246122	178.53
				WARRANT TOTAL		$4,508.66
40159678	001908/	EDUCATIONAL TESTING SERVICE				
	090549	PO-090543	1.	01-0000-0-0000-7600-5890-009-999-08026	20019920	118.96
				WARRANT TOTAL		$118.96
40159679	000055/	GANDY & STALEY				
	090113	PO-090113	1.	01-0000-0-0000-8100-4392-006-666-08025	87180	726.78
	090113		3.	01-7230-0-0000-3600-4392-006-666-00000	87180	1,014.30
				WARRANT TOTAL		$1,741.08
40159680	000404/	GERLINGER STEEL				
	090544	PO-090538	1.	01-7010-0-1110-1000-4300-007-777-00000	0011050	614.54

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0028 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL			$614.54
40159681	001940/	HAMILTON AUTO REPAIR					
	090131	PO-090131	2.	01-0000-0-0000-8100-5630-006-666-08025		1552	240.00
	090131		1.	01-7230-0-0000-3600-5630-006-666-00000		1552	180.00
				WARRANT TOTAL			$420.00
40159682	001485/	HELENA CHEMICAL COMPANY					
	090550	PO-090544	1.	01-0000-0-0000-8100-4300-008-888-08024		98268129	435.44
				WARRANT TOTAL			$435.44
40159683	002183/	HOLI MARKET					
	090201	PO-090195	1.	01-0000-0-1110-1000-4300-007-777-08017		350117	8.14
				WARRANT TOTAL			$8.14
40159684	000170/	HOMETOWN SPORTS					
	090529	PO-090523	1.	01-0000-0-1110-1000-4300-003-333-08013		784861	63.18
				WARRANT TOTAL			$63.18
40159685	000184/	INKWELL					
	090200	PO-090194	1.	01-0000-0-0000-2700-4300-007-777-08017		WHSC	36.42
				WARRANT TOTAL			$36.42
40159686	001116/	INKWELL					
		PV-000174		01-8150-0-0000-8100-5890-008-888-08023		463681	31.05
				WARRANT TOTAL			$31.05
40159687	002142/	ERIK KORLING					
		PV-000175		01-0000-0-0000-2700-5200-007-777-08017		TRAVEL	69.45
				WARRANT TOTAL			$69.45
40159688	000389/	LANNIE'S SEPTIC SERVICE					
	090513	PO-090507	1.	01-1100-0-1110-1000-5610-007-777-00009		13807	86.87
				WARRANT TOTAL			$86.87
40159689	000485/	GERI MAHOOD					
	090482	PO-090476	1.	01-2430-0-3550-1000-4300-011-333-08011		90476	156.86

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
					WARRANT TOTAL		$156.86
40159690	000637/	MATSON & ISOM					
		PV-000176		01-0000-0-0000-7110-5810-009-999-08001		79339	3,940.00
					WARRANT TOTAL		$3,940.00
40159691	001131/	MCCURDY'S TRUCK REPAIR INC					
	090149	PO-090149	1.	01-7230-0-0000-3600-5630-006-666-00000		4529	288.09
					WARRANT TOTAL		$288.09
40159692	002118/	MILLER BROWN & DANNIS					
		PV-000177		01-0000-0-0000-7110-5815-009-999-08026		8807	20,528.55
					WARRANT TOTAL		$20,528.55
40159693	000336/	MJB WELDING					
	090041	PO-090041	1.	01-8150-0-0000-8100-4300-008-888-08023		00560	7.95
					WARRANT TOTAL		$7.95
40159694	000061/	MT. SHASTA					
	090242	PO-090236	1.	01-2200-0-3200-2700-4300-005-555-08015		025064	2.77
	090242		2.	01-2430-0-3550-2700-4300-010-555-08010		025064	2.78
					WARRANT TOTAL		$5.55
40159695	000064/	NORTH WOODWINDS					
	090116	PO-090116	3.	01-6760-0-1110-1000-5630-009-999-00008		504096 6356 6354 6360	487.92
					WARRANT TOTAL		$487.92
40159696	000244/	SANI FOOD MARKET					
	090211	PO-090205	2.	01-0000-0-1110-1000-4300-007-777-08017		WHS	76.87
					WARRANT TOTAL		$76.87
40159697	001502/	SCHOOL INNOVATIONS & ADVOCACY					
	090120	PO-090120	1.	01-0000-0-0000-7600-5890-009-999-08026		110501308 6833	1,500.00
					WARRANT TOTAL		$1,500.00
40159698	001601/	SCHOOL SERVICES OF CALIFORNIA					
	090079	PO-090079	1.	01-0000-0-0000-7600-5890-009-999-08026		69028	175.00

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD / DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL		$175.00
40159699	001192/	SHARP'S LOCKSMITHING &				
	090078	PO-090078	2.	01-8150-0-0000-8100-5630-008-888-08023	9455	138.42
				WARRANT TOTAL		$138.42
40159700	000089/	SHIFFLER EQUIPMENT SALES INC.				
	090076	PO-090076	1.	01-8150-0-0000-8100-4300-008-888-08023	0835210300	322.66
				WARRANT TOTAL		$322.66
40159701	000468/	SPEAR ENGINEERING COMPANY				
	090548	PO-090542	1.	01-0000-0-0000-7600-4300-009-999-08026	120483	26.90
				WARRANT TOTAL		$26.90
40159702	000806/	TEHAMA COUNTY DEPARTMENT				
	090563	PO-090557	1.	01-4035-0-1110-1000-5200-007-998-00000	943790	3,000.00
	090563		2.	01-4035-0-3200-1000-5200-005-998-00000	943790	1,500.00
				WARRANT TOTAL		$4,500.00
40159703	001979/	US POSTMASTER				
	090554	PO-090548	1.	01-0000-0-0000-2700-5990-007-777-08017	119	180.00
				WARRANT TOTAL		$180.00
40159704	001232/	VALLEY ROCK PRODUCTS INC.				
	090547	PO-090541	1.	01-7026-0-1110-1000-4300-012-444-00000	1070085	140.00
				WARRANT TOTAL		$140.00
40159705	001107/	JOAN WAGNER				
	090481	PO-090475	1.	01-1100-0-1110-1000-4300-003-333-00008	90475	87.34
				WARRANT TOTAL		$87.34
40159706	001008/	WALMART COMMUNITY				
	090212	PO-090206	1.	01-0000-0-0000-2700-4300-007-777-08017	8504	116.64
	090212		2.	01-0000-0-1110-1000-4300-007-777-08017	8504	25.77
	090557	PO-090551	1.	01-0000-0-1110-1000-4300-007-777-08017	8504	195.76
				WARRANT TOTAL		$338.17

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/21/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0028 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159707	000501/	WILLOWS INTERMEDIATE SCHOOL				
	090536	PO-090530	1.	01-1100-0-1110-1000-5890-004-444-00009	90530	1,194.50
				WARRANT TOTAL		$1,194.50
40159708	000083/	WILLOWS UNIFIED REVOLVING				
	090546	PO-090540	2.	01-0000-0-0000-7600-4300-009-999-08026	90540	15.98
	090546		1.	01-0000-0-0000-7600-5990-009-999-08026	90540	20.58
				WARRANT TOTAL		$36.56

*** Fund TOTALS *** TOTAL NUMBER OF WARRANTS: 44 TOTAL AMOUNT OF WARRANTS: $50,371.16*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/21/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0028 JVS
Fund : 13 CAFETERIA

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159709	001811/	AMERIPRIDE UNIFORM SERVICES					
		PV-000170		13-5310-0-0000-3700-4300-001-111-00000		64560 64561	282.56
					WARRANT TOTAL		$282.56
40159710	000098/	DANIELSEN CO.					
		PV-000161		13-5310-0-0000-3700-4300-001-111-00000		3810999 5500999	250.51
				13-5310-0-0000-3700-4700-001-111-00000		3810999 5500999	6,310.90
					WARRANT TOTAL		$6,561.41
40159711	000111/	FARMER BROS. COFFEE					
		PV-000163		13-5310-0-0000-3700-4700-001-111-00000		1827097	111.25
					WARRANT TOTAL		$111.25
40159712	002193/	FOSTER FARMS DAIRY - MODESTO					
		PV-000162		13-5310-0-0000-3700-4700-001-111-00000		90932 90927 90928	5,311.55
					WARRANT TOTAL		$5,311.55
40159713	000102/	PEPSI COLA					
		PV-000164		13-5310-0-0000-3700-4700-001-111-00000		5562751	226.50
					WARRANT TOTAL		$226.50
40159714	000096/	PROPACIFIC FRESH					
		PV-000165		13-5310-0-0000-3700-4700-001-111-00000		WILHI MUREL	2,816.27
					WARRANT TOTAL		$2,816.27
40159715	000105/	SYSCO FOOD SERVICES OF SAC INC					
		PV-000166		13-5310-0-0000-3700-4300-001-111-00000		898296 898304	1,319.83
				13-5310-0-0000-3700-4700-001-111-00000		898296 898304	4,705.51
					WARRANT TOTAL		$6,025.34

*** Fund TOTALS ***	TOTAL NUMBER OF WARRANTS: 7	TOTAL AMOUNT OF WARRANTS:	$21,334.88*
*** BATCH TOTALS ***	TOTAL NUMBER OF WARRANTS: 51	TOTAL AMOUNT OF WARRANTS:	$71,706.04*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF WARRANTS: 51	TOTAL AMOUNT OF WARRANTS:	$71,706.04*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/14/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0027 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159242	000044/	A-Z BUS SALES INC.				
	090146	PO-090146	1.	01-7230-0-0000-3600-5630-006-666-00000	BI63020	349.51
				WARRANT TOTAL		$349.51
40159243	002196/	ACSA & FEA				
	090142	PO-090142	1.	01-0000-0-0000-7600-5200-009-999-08026	14508	515.00
				WARRANT TOTAL		$515.00
40159244	001584/	CDW GOVERNMENT INC.				
	090062	PO-090062	1.	01-0000-0-0000-7700-4300-009-999-00033	MRD9674 MQD6475	816.25
	090520	PO-090514	1.	01-7397-0-1110-1000-4400-005-555-00000	MRK7114	793.75
				WARRANT TOTAL		$1,610.00
40159245	001551/	CMC ASILOMAR				
	090399	PO-090393	1.	01-3010-0-1110-1000-5200-007-998-00000	A812650ALL	340.00
				WARRANT TOTAL		$340.00
40159246	000224/	CORNING LUMBER CO.				
	090052	PO-090052	1.	01-8150-0-0000-8100-4300-008-888-08023	WILLUN	52.67
				WARRANT TOTAL		$52.67
40159247	001940/	HAMILTON AUTO REPAIR				
	090131	PO-090131	1.	01-7230-0-0000-3600-5630-006-666-00000	1551	1,440.00
				WARRANT TOTAL		$1,440.00
40159248	001927/	ROSA HERNANDEZ				
		PV-000158		01-7230-0-0000-3600-5890-006-666-00000	MEALS	39.87
				WARRANT TOTAL		$39.87
40159249	000848/	HERTZ FURNITURE SYSTEMS				
	090509	PO-090503	1.	01-0000-0-0000-2700-4300-007-777-08017	410758	191.98
				WARRANT TOTAL		$191.98
40159250	000061/	MT. SHASTA				
	090039	PO-090039	2.	01-7230-0-0000-3600-4300-006-666-00000	020543	9.65
	090039		1.	01-8150-0-0000-8100-4300-008-888-08023	020543	26.91

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/14/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0027 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
	090040	PO-090040	1.	01-0000-0-0000-7600-4300-009-999-08026	023985	24.32
	090202	PO-090196	1.	01-0000-0-0000-2700-4300-007-777-08017	023996	9.10
				WARRANT TOTAL		$69.98
40159251	001869/	NATIONWIDE LEARNING INC.				
	090486	PO-090480	1.	01-7395-0-1110-1000-4300-004-998-00000	202672	105.45
				WARRANT TOTAL		$105.45
40159252	000065/	OFFICE DEPOT				
	090037	PO-090037	1.	01-0000-0-0000-7600-4300-009-999-08026	457574249001	64.35
	090515	PO-090509	1.	01-0000-0-0000-2700-4300-003-333-08013	456272426001 456272529001	51.40
				WARRANT TOTAL		$115.75
40159253	001589/	OFFICE EQUIPMENT FINANCE				
	090058	PO-090058	1.	01-0000-0-0000-0000-9910-000-000-00032	111806634 10-01-08	1,221.21
	090058		1.	01-0000-0-0000-0000-9910-000-000-00032	111806634 10-1-09/1-1-09	21,874.34
	090058		1.	01-0000-0-0000-0000-9910-000-000-00032	113202949 1-1-09/6-1-09	21,874.34
				WARRANT TOTAL		$44,969.89
40159254	000196/	PGE				
		PV-000159		01-0000-0-0000-8100-5545-009-999-08026	38142771815	27,200.04
				WARRANT TOTAL		$27,200.04
40159255	001176/	PLATT				
	090080	PO-090080	4.	01-8150-0-0000-8100-4300-008-888-08023	130000	330.44
				WARRANT TOTAL		$330.44
40159256	000115/	RAY MORGAN CO.				
	090517	PO-090511	1.	01-7395-0-1110-1000-4300-003-998-00000	293407	393.98
				WARRANT TOTAL		$393.98
40159257	002067/	RENAISSANCE LEARNING INC.				
	090495	PO-090489	1.	01-3010-0-1110-1000-4300-007-998-00000	3444329	445.37
				WARRANT TOTAL		$445.37

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/14/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0027 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159258	000244/	SANI FOOD MARKET					
	090184	PO-090178	1.	01-0000-0-0000-2700-4300-004-444-08014		WIS	31.67
	090508	PO-090502	1.	01-4201-0-1110-1000-4300-009-998-00000		WUSD	70.15
				WARRANT TOTAL			$101.82
40159259	001805/	SCHOOL WISE PRESS					
	090487	PO-090481	2.	01-3010-0-1110-1000-5890-009-998-00000		53903	930.00
				WARRANT TOTAL			$930.00
40159260	001705/	SCRANTRON CORPORATION					
	090511	PO-090505	1.	01-0000-0-1110-1000-4300-007-777-08017		6004356	91.04
	090511		2.	01-7271-0-1110-1000-4300-007-777-00000		6004356	58.35
				WARRANT TOTAL			$149.39
40159261	000191/	SUNRISE ENVIRONMENTAL					
	090537	PO-090531	1.	01-7010-0-1110-1000-4300-007-777-00000		82993	259.26
				WARRANT TOTAL			$259.26
40159262	002100/	UNITEK EDUCATION					
	090500	PO-090494	1.	01-4045-8-0000-7700-5200-009-999-00033		5406	393.53
	090500		2.	01-9019-0-0000-7700-5200-009-999-00033		5406	3,544.47
				WARRANT TOTAL			$3,938.00
40159263	001206/	WALMART COMMUNITY					
	090504	PO-090498	1.	01-0000-0-1110-1000-4300-003-333-08013		6031	55.83
	090521	PO-090515	3.	01-0050-0-3300-1000-4300-009-999-00050		6031	49.54
	090521		1.	01-2200-0-3200-1000-4300-005-555-08015		6031	249.29
	090521		2.	01-2430-0-3550-1000-4300-010-555-08010		6031	134.36
				WARRANT TOTAL			$489.02
40159264	000056/	WASTE MANAGEMENT					
		PV-000160		01-0000-0-0000-8100-5520-009-999-08026		SERVICE	1,966.54
				WARRANT TOTAL			$1,966.54

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/14/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0027 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159265	000203/	WILLOWS GLASS					
	090539	PO-090533	1.	01-7010-0-1110-1000-4300-007-777-00000		1043075	48.88
				WARRANT TOTAL			$48.88
40159266	000077/	WILLOWS HARDWARE INC.					
	090111	PO-090111	2.	01-0000-0-0000-8100-4300-008-888-08024		WUSD	26.63
	090111		1.	01-8150-0-0000-8100-4300-008-888-08023		WUSD	268.04
	090538	PO-090532	1.	01-7010-0-1110-1000-4300-007-777-00000		WHS	97.13
				WARRANT TOTAL			$391.80
40159267	000250/	WW GRAINGER					
	090073	PO-090073	1.	01-8150-0-0000-8100-4300-008-888-08023		859458929	86.10
				WARRANT TOTAL			$86.10
40159268	000194/	ZEP MANUFACTURING COMPANY					
	090152	PO-090152	1.	01-7230-0-0000-3600-4300-006-666-00000		60470178	235.72
				WARRANT TOTAL			$235.72

*** Fund TOTALS *** TOTAL NUMBER OF WARRANTS: 27 TOTAL AMOUNT OF WARRANTS: $86,766.46*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/14/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0027 JVS
Fund : 13 CAFETERIA

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40159269	000504/	P & D APPLIANCE SERVICE CENTER					
	090081	PO-090081	2.	13-5310-0-0000-3700-4300-001-111-00000		120796 120618	281.84
				WARRANT TOTAL			$281.84

*** Fund TOTALS *** TOTAL NUMBER OF WARRANTS: 1 TOTAL AMOUNT OF WARRANTS: $281.84*

*** BATCH TOTALS *** TOTAL NUMBER OF WARRANTS: 28 TOTAL AMOUNT OF WARRANTS: $87,048.30*

*** DISTRICT TOTALS *** TOTAL NUMBER OF WARRANTS: 28 TOTAL AMOUNT OF WARRANTS: $87,048.30*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/07/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0026 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40158904	002070/	AT&T				
		PV-000151		01-0000-0-0000-7600-5910-009-999-08026	23434371784277	4,909.11
				WARRANT TOTAL		$4,909.11
40158905	002277/	AT&T DATACOMM INC.				
	090422	PO-090416	1.	01-9019-0-0000-7700-4400-009-999-00033	276318549	3,777.40
	090469	PO-090463	1.	01-9019-0-0000-7700-5890-009-999-00033	329048714	2,835.00
				WARRANT TOTAL		$6,612.40
40158906	000391/	DOUG BELL				
		PV-000152		01-7010-0-1110-1000-5200-007-777-00000	TRAVEL	1,026.80
				WARRANT TOTAL		$1,026.80
40158907	000197/	CALIFORNIA WATER SERVICE				
		PV-000153		01-0000-0-0000-8100-5560-009-999-08026	SERVICE	3,401.72
				WARRANT TOTAL		$3,401.72
40158908	000207/	CALIFORNIA'S VALUED TRUST				
		PV-000154		01-0000-0-0000-0000-9571-000-000-00000	PREMIUM	118,001.94
				01-0000-0-0000-0000-9572-000-000-00000	PREMIUM	37,267.63
				01-0000-0-0000-3700-3701-009-999-00000	PREMIUM	14,711.32
				01-0000-0-0000-3700-3701-009-999-00020	PREMIUM	2,697.58
				01-0000-0-0000-3700-3702-009-999-00000	PREMIUM	6,333.30
				01-0000-0-0000-3700-3702-009-999-00020	PREMIUM	10,187.32
				WARRANT TOTAL		$189,199.09
40158909	000168/	CASBO				
	090452	PO-090446	1.	01-0000-0-0000-7600-5200-009-999-08026	71837	205.00
	090535	PO-090529	1.	01-0000-0-0000-7600-4300-009-999-08026	296176748	51.05
				WARRANT TOTAL		$256.05
40158910	001584/	CDW GOVERNMENT INC.				
	090478	PO-090472	1.	01-3010-0-1110-1000-4400-007-998-00000	MMQ3453	4,823.14

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/07/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0026 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
	090505	PO-090499	1.	01-3010-0-1110-1000-4400-007-998-00000		MPQ1879	886.09
				WARRANT TOTAL			$5,709.23
40158911	000648/	TOM CHISHOLM					
	090531	PO-090525	1.	01-7271-0-1110-1000-4300-007-777-00000		90525	147.68
				WARRANT TOTAL			$147.68
40158912	000284/	CREATIVE COMPOSITION					
	090533	PO-090527	1.	01-0000-0-0000-3110-4300-007-777-08017		70116	102.51
				WARRANT TOTAL			$102.51
40158913	002246/	CRS INCORPORATED					
	090138	PO-090138	1.	01-0000-0-0000-2700-5890-009-999-08026		SFO81934	577.85
				WARRANT TOTAL			$577.85
40158914	000681/	CSAC EXCESS INSURANCE					
	090050	PO-090050	1.	01-7230-0-0000-3600-5890-006-666-00000		0990336	41.02
				WARRANT TOTAL			$41.02
40158915	002284/	CSNO					
	090532	PO-090526	1.	01-0000-0-0000-3140-5200-009-999-08016		90526	410.00
				WARRANT TOTAL			$410.00
40158916	001022/	CSU CHICO RESEARCH FOUNDATION					
	090525	PO-090519	1.	01-0050-0-1110-1000-5890-009-999-00050		RF020540	6,000.00
				WARRANT TOTAL			$6,000.00
40158917	000228/	DEMCO INC.					
	090480	PO-090474	1.	01-0000-0-1110-1000-4300-003-333-08013		3407252	65.40
				WARRANT TOTAL			$65.40
40158918	001046/	PAUL DIGRANDE					
		PV-000155		01-3010-0-1110-1000-5200-007-998-00000		TRAVEL	386.48
				WARRANT TOTAL			$386.48
40158919	000469/	FAIR PLAY					
	090489	PO-090483	1.	01-1100-0-1110-1000-4300-004-444-00009		94727	358.56

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/07/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0026 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL			$358.56
40158920	001050/	GLENN COUNTY SOLID WASTE					
	090051	PO-090051	1.	01-8150-0-0000-8100-5890-008-888-08023		WUSD	38.80
				WARRANT TOTAL			$38.80
40158921	001940/	HAMILTON AUTO REPAIR					
	090131	PO-090131	2.	01-0000-0-0000-8100-5630-006-666-08025		1549	180.00
	090131		1.	01-7230-0-0000-3600-5630-006-666-00000		1549 1550	1,530.00
				WARRANT TOTAL			$1,710.00
40158922	002183/	HOLI MARKET					
	090201	PO-090195	1.	01-0000-0-1110-1000-4300-007-777-08017		350117	15.15
				WARRANT TOTAL			$15.15
40158923	000184/	INKWELL					
	090335	PO-090329	6.	01-2430-0-3550-1000-4300-010-555-08010		DHS	127.63
				WARRANT TOTAL			$127.63
40158924	000510/	J. W. PEPPER & SON INC.					
	090251	PO-090245	1.	01-6760-0-1110-1000-4300-009-999-00008		00726732	237.09
				WARRANT TOTAL			$237.09
40158925	002222/	KINGSLEY BOGARD THOMPSON LLP					
		PV-000156		01-0000-0-0000-7110-5815-009-999-08026		20353	286.70
				WARRANT TOTAL			$286.70
40158926	002273/	LALO'S TREE SERVICE					
	090502	PO-090496	1.	01-0000-0-0000-8100-5890-008-888-08024		506072	1,800.00
				WARRANT TOTAL			$1,800.00
40158927	000389/	LANNIE'S SEPTIC SERVICE					
	090513	PO-090507	1.	01-1100-0-1110-1000-5610-007-777-00009		13748	86.87
				WARRANT TOTAL			$86.87
40158928	000897/	CAROL LOGAN					
	090479	PO-090473	1.	01-7395-0-1110-1000-4300-004-998-00000		90473	145.82

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0026 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
				WARRANT TOTAL			$145.82
40158929	000637/	MATSON & ISOM					
		PV-000157		01-0000-0-0000-7110-5810-009-999-08001		79339001	6,350.00
				WARRANT TOTAL			$6,350.00
40158930	000859/	MCCLELLAND AIR CONDITIONING					
	090115	PO-090115	1.	01-8150-0-0000-8100-4300-008-888-08023		51505 51606	296.43
	090115		3.	01-8150-0-0000-8100-5630-008-888-08023		51606	541.59
				WARRANT TOTAL			$838.02
40158931	000336/	MJB WELDING					
	090540	PO-090534	1.	01-7010-0-1110-1000-4300-007-777-00000		01820 835716 836106	360.04
				WARRANT TOTAL			$360.04
40158932	000789/	MOORES AWARD CENTER					
	090522	PO-090516	1.	01-0000-0-0000-7600-4300-009-999-08026		74006	79.85
				WARRANT TOTAL			$79.85
40158933	002268/	MT. LASSEN MATH COUNCIL					
	090353	PO-090347	1.	01-2430-0-3550-1000-5200-012-444-08012		90347	40.00
	090390	PO-090384	1.	01-4035-0-1110-1000-5200-004-998-00000		90384	100.00
				WARRANT TOTAL			$140.00
40158934	000319/	MURDOCK SCHOOL					
	090541	PO-090535	3.	01-0000-0-0000-2700-5990-003-333-08013		90535	5.10
	090541		2.	01-0000-0-0000-3140-4300-009-999-08016		9035	12.74
	090541		1.	01-0000-0-1110-1000-4300-003-333-08013		90535	101.33
				WARRANT TOTAL			$119.17
40158935	001874/	O'BRIEN'S AUTO REPAIR					
	090150	PO-090150	1.	01-0000-0-0000-8100-5630-006-666-08025		39543 39580 39575	220.00
				WARRANT TOTAL			$220.00
40158936	000065/	OFFICE DEPOT					
	090464	PO-090458	1.	01-0000-0-1110-1000-4300-004-444-08014		456345370001	88.06

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/07/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0026 JVS
Fund : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	DEPOSIT TYPE Fd Res Y Goal Func Obj Sit BdR DD	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
	090464		2.	01-0000-0-1110-1000-4300-004-444-08014	456345370001	21.17
				WARRANT TOTAL		$109.23
40158937	000244/	SANI FOOD MARKET				
	090211	PO-090205	1.	01-0000-0-0000-2700-4300-007-777-08017	WHS	22.14
	090211		2.	01-0000-0-1110-1000-4300-007-777-08017	WHS	2.98
	090334	PO-090328	1.	01-2200-0-3200-2700-4300-005-555-08015	WCHS	68.08
	090334		2.	01-2430-0-3550-2700-4300-010-555-08010	WCHS	41.20
	090524	PO-090518	1.	01-0000-0-1110-1000-4300-007-777-08017	WHS	3.19
				WARRANT TOTAL		$137.59
40158938	000192/	SHELL				
	090077	PO-090077	1.	01-0000-0-0000-8100-4392-006-666-08025	065103012	12.98
				WARRANT TOTAL		$12.98
40158939	001979/	US POSTMASTER				
	090527	PO-090521	1.	01-7056-0-1110-1000-5990-007-998-00000	90521	105.00
				WARRANT TOTAL		$105.00
40158940	001008/	WALMART COMMUNITY				
	090212	PO-090206	1.	01-0000-0-0000-2700-4300-007-777-08017	8504	92.14
	090212		2.	01-0000-0-1110-1000-4300-007-777-08017	8504	47.10
	090523	PO-090517	1.	01-0000-0-1110-1000-4300-007-777-08017	8504	193.18
	090523		2.	01-7271-0-1110-1000-4300-007-777-00000	8504	159.73
				WARRANT TOTAL		$492.15

*** Fund TOTALS *** TOTAL NUMBER OF WARRANTS: 37 TOTAL AMOUNT OF WARRANTS: $232,615.99*

COMMERCIAL WARRANT REGISTER
FOR WARRANTS DATED 01/07/2009

DISTRICT: 08 WILLOWS UNIFIED SCHOOL DIST.
BATCH: 0026 JVS
Fund : 13 CAFETERIA

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	Fd Res Y Goal Func Obj Sit BdR DD	DEPOSIT TYPE	ABA NUM ACCOUNT NUM DESCRIPTION	AMOUNT
40158941	000207/	CALIFORNIA'S VALUED TRUST					
		PV-000154		13-5310-0-0000-3700-3702-001-111-00020		PREMIUM	3,948.16
					WARRANT TOTAL		$3,948.16

*** Fund TOTALS ***	TOTAL NUMBER OF WARRANTS: 1	TOTAL AMOUNT OF WARRANTS:	$3,948.16*
*** BATCH TOTALS ***	TOTAL NUMBER OF WARRANTS: 38	TOTAL AMOUNT OF WARRANTS:	$236,564.15*
*** DISTRICT TOTALS ***	TOTAL NUMBER OF WARRANTS: 38	TOTAL AMOUNT OF WARRANTS:	$236,564.15*

AGREEMENT FOR PROFESSIONAL SERVICES

This Agreement is made and entered into this ___ day of February, 2009, by and between the Willows Unified School District, hereinafter referred to as District, and Matt Juhl-Darlington and Associates, a professional corporation, hereinafter referred to as Attorney and or MJD, collectively Parties.

In consideration of the mutual agreements and promises contained herein, Parties agree as follows:

District appoints Attorney to advise, counsel, and represent it beginning February __, 2009, including and through, February __, 2010, and thereafter continuing as approved by both Parties whether orally or in writing. Any and all services performed by Attorney during the interim-period between the above beginning Agreement date and the date of Board action and approval of the Agreement are ratified henceforth by any subsequent Board approval. Attorney agrees to periodically review relevant court decisions, legislation, and other legal issues. Attorney agrees to carry legal malpractice insurance and to keep it in force and current at all times.

District shall cooperate with Attorney, be truthful with Attorney, inform Attorney of developments, obligates itself to perform the terms agreed to in this Agreement, and shall pay bills from Attorney in a timely manner.

Attorney shall cooperate with District, be truthful with District, inform District of developments, and obligates itself to perform professional services under this Agreement.

District agrees to pay fees to Attorney in the following manner: For Matt Juhl-Darlington, the main contact for the District, for Associates, and for Special Counsel or Of-Counsel one hundred and ninety ($190) per hour; For paralegals and law clerks, one hundred twenty five dollars ($125) per hour. District agrees to pay Attorney for full-time (round-trip) travel time from Chico, California. Advice regarding substantive communications (e.g., email, telephone, and voicemail) is billed at a minimum increment of three-tenths (.3) of an hour. In the course of transit, Attorney may, from time to time, find it necessary to bill other clients while traveling.

Agreements for specific specialized projects or scopes of particular work may be made by mutual Agreement of the Parties for Attorney's legal services at other than the hourly rate as set forth above. At times, it may be necessary for Attorney to consult and/or collaborate with specialized counsel. Such specialized counsel will be billed at $210 per hour.

District agrees to reimburse Attorney for necessary and actual costs and expenses with respect to the above-described services being provided, including such support services as facsimile transmittals, express/overnight postage, and copying costs. District agrees that said necessary and actual costs and expenses may in fact vary according to the special circumstances which may arise due to the request of District or emergency conditions which may actually develop. Costs or expenses are not marked-up by Attorney.

District agrees to pay for expenses and major costs by paying directly to third parties including, but not limited to, the following associated costs: service of pleadings; court reporters' fees; arbitrators' fees; filing fees and other such charges that are assessed by courts and other public agencies; expert witness fees; jury fees; witness fees; consultants' fees; and expenses associated with investigation. Upon the mutual consent of the Parties, Attorney may pay for such associated expenses and costs and District shall advance said expenses and costs to Attorney.

Attorney agrees to send District a fee statement for fees and costs which have incurred every calendar month. Attorney's statement will clearly state the basis for said fees and costs, including the rate, amount, and basis for the determined calculation or other methods for determining associated Attorney's fees. District shall pay Attorney's fees within thirty (30) days after each statement's date. Upon District's request for additional fee statement information, Attorney agrees to provide a bill to District not later than ten (10) days after such request. District is entitled to make subsequent requests for bills at intervals of no less than thirty (30) days following the initial request.

It is expressly understood and agreed to by both Parties that Attorney is an independent contractor and not an employee of the District while carrying-out and complying with the terms and conditions of this Agreement.

The Parties may individually terminate this Agreement by providing thirty (30) days written notice of termination to the other party.

IN WITNESS WHEREOF, the Parties have hereto signed this Agreement for Professional Services.

WILLOWS UNIFIED SCHOOL DISTRICT

_____ _____

Dr. Steve Olmos Date
Superintendent

MATT JUHL-DARLINGTON, AND ASSOCIATES

_____ _____

Matthew P. Juhl-Darlington Date
Attorney at Law

At its public meeting of February ___, 2009, the Board approved this Agreement and authorized the Board president, Superintendent, or Designee to execute this Agreement.

DRAFT 2

Willows Unified School District
CAREGIVER'S AUTHORIZATION AFFIDAVIT

E 5111.11

Use of this affidavit is authorized by Part 1.5 (commencing with Section 6550) of Division 11 of the California Family Code.

Instructions: Completion of numbers 1-4 and the signing of the affidavit is sufficient to authorize enrollment of a minor in school and authorize school-related medical care. Completion of numbers 5-8 is required to authorize any additional medical care. Print clearly.

The minor named below lives in my home, and I am 18 years of age or older.

1. **Name of minor:** _____
2. **Minor's birth date:** _____
3. **My name (adult giving authorization):** _____
4. **My home address:** _____

   _____
5. **I am a grandparent, aunt, uncle, or other qualified* relative of the minor. (check one)** ____ **Yes** ____ **No**
   (*See "Additional Information" page for definition of qualified relative.)
6. **Check one or both (if one parent was advised and the other cannot be located);**
   - ☐ **I have advised the parent(s) or other person(s) having legal custody of the minor of my intent to authorize medical care, and have received no objection.**
   - ☐ **I am unable to contact the parent(s) or other person(s) having legal custody of the minor at this time to notify them of my intended authorization.**
7. **My birth date:** _____
8. **My California drivers license* or I.D. number*:** _____
   (*If you do not have this information, provide another form of identification, such as your social Security number or Medi-Cal number.)

Notices:

9. **This declaration does not affect the rights of the minor's parents or legal guardian regarding the care, custody, and control of the minor, and does not mean that the *caregiver* has legal custody of the minor.** _____**(initial)**
10. **This affidavit is not valid for more than one year after the date on which it is executed.** _____**(initial)**
11. **If you are not a relative or currently licensed foster parent, the law may require you to obtain a foster home license in order to care for a minor.**
    (*If you have questions, please contact your local Department of Social Services.) _____**(initial)**
12. **If the minor stops living with you, you are required to notify the school, health care provider, and/or health care service plan to whom you have given this affidavit.** _____**(initial)**

13. To be completed by the caregiver:

By my signature on this Affidavit, I swear or affirm that the student's claim of residency is NOT for the purpose of: 1) attending a particular school; 2) circumventing or avoiding a court, probation or other legally binding decision; 4) taking advantage of special services for programs offered at a particular school or for any other similar purpose.

WARNING: DO NOT SIGN THIS FORM IF ANY OF THE STATEMENTS ARE INCORRECT OR YOU WILL BE COMMITTING A CRIME PUNISHABLE BY A FINE, IMPRISONMENT OR BOTH. (Family Code 6550-6552)

I declare under penalty under the laws of the State of California that the foregoing is true and correct.

_____	_____	_____
(Print Name)	**(Signature of Caregiver)**	**(Date)**

(To be signed in the presence of a Notary Public)

14. To be completed by the Notary Public:

On this, the _____ day of _____, personally appeared before me, _____, known to me to be the person described in and who executed the foregoing instrument and he/she acknowledged that he/she executed the same and being duly sworn by me, made oath that the statements in the foregoing instrument are true.

_____

(Printed Name of Notary Public)

_____ **My commission expires** _____

Notary Public (Signature) **(Date)**

ADDITIONAL INFORMATION

TO CAREGIVERS:

1. "Qualified relative," for purposes of item 5, means a spouse, parent, stepparent, brother, sister, stepbrother, stepsister, half brother, half sister, uncle, aunt, niece, nephew, first cousin, or any person denoted by the prefix "grand" or "great," or the spouse of any of the persons specified in this definition, even after the marriage has been terminated by death or dissolution.

2. The law may require you, if you are not a relative or a currently licensed foster parent, to obtain a foster home license in order to care for a minor. If you have any questions, please contact your local department of social services.

3. If the minor stops living with you, you are required to notify any school, health care provider, or health care service plan to which you have given this affidavit. The affidavit is invalid after the school, health care provider, or health care service plan receives notice that the minor no longer lives with you.

4. If you do not have the information requested in item 8 (California driver's license or I.D.), provide another form of identification such as your social security number or Medi-Cal number.

TO SCHOOL OFFICIALS:

1. Section 48204 of the Education Code provides that this affidavit constitutes a sufficient basis for a determination of residency of the minor, without the requirement of a guardianship or other custody order, unless the school district determines from actual facts that the minor is not living with the caregiver.

2. The school district may require additional reasonable evidence that the caregiver lives at the address provided in item 4.

TO HEALTH CARE PROVIDERS AND HEALTH CARE SERVICE PLANS:

1. A person who acts in good faith reliance upon a *Caregiver's Authorization Affidavit* to provide medical or dental care, without actual knowledge of facts contrary to those stated on the affidavit, is not subject to criminal liability or to civil liability to any person, and is not subject to professional disciplinary action, for that reliance if the applicable portions of the form are completed.

2. This affidavit does not confer dependency for health care coverage purposes.

What is a *Caregiver's Authorization Affidavit?*

Do students living with their parents need to file a *Caregiver's Authorization Affidavit?*
In general terms, Caregivers are individuals who provide FULL-TIME care and support to a child whose parents are unable to do so because of incarceration, serious illness, or other hardship. As are usually relatives of the child's parent(s). Those not related to the student may be required to apply for a foster care license.

The intent of the *Caregiver's Authorization Affidavit* was to provide Caregivers with a legal means for enrolling students in school in cases where the parents were incarcerated, seriously ill, or experiencing some other difficulty or hardship. The caregiver can also make decisions about the child's medical, dental, or mental health care. A *Caregiver's Authorization Affidavit* does not give the caregiver legal custody of the child. It does not terminate the parent's legal rights. If a parent does not agree with the caregiver about the child's care, the parent still has the final word, unless the child's life, health, or safety is threatened. If the child stops living with the caregiver, the caregiver must tell anyone who has a copy of the Affidavit. The *Caregiver's Authorization Affidavit* is valid for up to one year. It was never the intent of the Caregiver legislation for the affidavit to be used solely as a means to secure District residency for students whose parents do not reside within District boundaries. Such intent is a fraudulent use of the Affidavit and the law provides for prosecution of such violators.

Under District regulation, students shall qualify as District residents if they reside FULL-TIME in the home of a caregiving adult within District boundaries. As with all District residents, Caregivers must provide residency verification as detailed previously.

"FULL-TIME" for the purposes of this regulation is defined as:

1. The student's primary residence is that of the caregiving adult, 24 hours a day, seven days a week.
2. The student resides in the home of the caregiving adult during periods of vacation and/or repose.

Caregiver's Authorization Affidavits are available at the individual school sites. As stated on the Affidavit, the student must be currently residing with the Caregiver or enrollment will be denied by the District. Students and their caregivers are required to meet with a school administrator or designee prior to approval of enrollment. The Caregiver is required to state under penalty of perjury that all information provided is true and correct. **If it is determined that false information was given to secure or to determine residency, the student will be disenrolled and the Caregiver may face prosecution.**

If this form is right for you, you MUST use the form set out in this packet.
The law requires that you use the form provided here.

Children and youth who are living away from their parents still need care. They need supervision by an adult. When family or friends are willing to take care of the young person, there are a number of choices they can make.

We recommend that you consult with a LAWYER before deciding if the *Caregiver's Authorization Affidavit* is the best legal document to use to care for a child who is living with you. There is also a booklet that explains the different choices available to you. You can find it at www.nmcourts.com, Court Services Information.

GET THE HELP YOU NEED BEFORE YOU USE THIS FORM.

TENTATIVE AGREEMENT
between the
WILLOW UNIFIED SCHOOL DISTRICT
and the
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
and its Willows Chapter #119

The Willows Unified School District (District) and the California School Employees Association, and its Willows Chapter #119 (CSEA) have reached the Tentative Agreement set forth below.

1. The parties affirm that Article 13.9 of the collective bargaining agreement between the District and CSEA was previously modified as set forth below pursuant to the reopener provisions for 2006/07:

ARTICLE 13
LEAVES

13.9 ***Personal Business Leave:*** *Each member shall be entitled to ~~two (2)~~ three (3) days of paid leave annually for the purpose of conducting personal business which can be taken in quarter (1/4) day increments. Such leave shall be arranged for in advance with the employee's immediate supervisor. Such days are not cumulative.*

2. Bargaining shall be deemed complete for 2007/08 and 2008/09.

3. The parties shall enter into a new three-year agreement (2008/09, 2009/10 and 2010/11). The terms of the successor agreement shall be those of the expired 2005/2008 agreement except:

   a. The changes to Article 13.9 referenced about shall be incorporated.

   b. Article 32 (Duration of Agreement) shall be modified as set forth in Attachment #1

FOR THE WILLOWS UNIFIED SCHOOL DISTRICT

By: _____

Date: 11/17/08

FOR THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, and it's Willows Chapter #119

By: Karen R. Larson, Pres.

Date: November 4, 2008

Beverly L. Appleton - Sec -

Cheryl Davis

Glenda Ell

Debbie R. Mauser

Attachment #1

ARTICLE 32
DURATION OF AGREEMENT

32.1 **Term:**

This Agreement shall be effective upon ratification by both parties and shall remain in full force and effect up to and including June 30, ~~2008~~ 2011.

32.2 **Reopeners:**

32.2.1 There shall be no reopeners for ~~2005/06~~ 2008/09.

32.2.2 For ~~2006/07~~ 2009/10 and ~~2007/08~~ 2010/11 reopeners shall be as follows:

A) Attachment A - Classified Salary Schedule

B) Article 10.3 (District Contribution for Benefits)

~~A~~C) Two (2) articles or topics of bargaining per party ~~without the consent of both parties, no reopener shall have more than a de minimus economic impact on the District or the CSEA. This shall not, however, preclude the District from modifying/eliminating programs or positions (as appropriate, this will trigger the obligation to bargain impact and effects)~~.

LIST OF POSSIBLE BUDGET CUTS

RATING	RECOMMENDATION	COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	CUMULATIVE SAVINGS
1	Cancel SARB contract (done)	$10,000		$10,000
2	Revise walk-on coaching stipends effective 1/1/08	$15,000		$25,000
3	Eliminate Bay Alarm Services	$8,700		$33,700
4	Renegotiate copier leases	$5,000		$38,700
5	Reduce unrestricted site budgets by 15%	$20,000		$58,700
6	Increase fees for driver training	$12,000		$70,700
7	Eliminate ACSA dues for administrators	$15,000		$85,700
8	Eliminate all excess appliances (PG&E savings)	$5,000		$90,700
9	Reduce 1 administrative position	$122,000		$212,700
10	Charge athletic transportation fees ($35/season)	$12,000		$224,700
11	Charge HS lab fees ($15-$20/class)	$8,700		$233,400
12	Eliminate golf program	$8,000		$241, 400
13	Reduce maintenance position	$51,000		$292,400
14	Reassign sub calling duties (target 08/09 school yr)	$16,000		$308,400
15	Reduce 1 teaching position at WHS	$65,000		$373,400
16	Eliminate 1 cafeteria position	$42,000		$415,400
17	Reduce second cafeteria position	$28,000		$443,400
18	Reduce 1 teaching position at MES	$65,000		$508,400
19	Reduce second teaching position at WHS	$65,000		$573,400
20	Reduce 1 7th/8th teaching position at WIS	$65,000		$638,400
21	Charge transportation fees	$5,000		$643,400
	The Above Were Cuts For 2008/2009 School Year			
22	Eliminate K-3 CSR (~~9 teachers $129,000~~) up to 13 teachers	*$415,111		
23	Eliminate 9th Grade CSR	$22,000		
24	Eliminate Music at Murdock (must be negotiated)	**$80,000**		
25	Eliminate PE at Murdock (must be negotiated)	**$65,000**		
26	~~Convert WHS to 6 Period Day~~ Eliminate 2 FTE at WHS	$130,000		
27	Reduce Additional Summer Custodial	$25,000		
28	Eliminate 3.9 Custodian at WHS	$12,000		
29	Eliminate Warehouse/Utility Position	$67, 613		
30	Eliminate/Reduce/Reorganize Summer School Program	($75,000)		
31	Eliminate Intervention at MES/WIS/WHS	($50,000)		
32	Combine Duties of DO Secretary and WCHS Secretary (must be negotiated)	**$20,000**		
33	Combine Duties of District Supt and WCHS Admin	????		
34	Eliminate Part-Time Counseling Position at WHS	$75,000		
35	Eliminate/Reduce 1 Counseling Position at WIS		$65,000	
36	Eliminate/Reduce 1 Counseling Position at MES		$65,000	
37	Eliminate/Reduce District Computer Tech Position		$50,000	
38	Eliminate Teacher at WIS (Categorical)		$65,000	
39	Eliminate In-Town Pick-Ups/Bus Route	$32,000		
40	Reduce Media Specialist positions at all schools	$25,000		
41	Eliminate/Reduce/Reorganize Athletics at WIS	$30,000		
42	Eliminate Athletic Director at WIS	$5,000		
43	Eliminate Heating and Cooling of WHS & WIS Hallway	????		
44	Charge ASB for School-Site Vending Machines (11x$300)	$3,300		
45	Reduce WCHS to 3 Hours Per Day	????		
46	1% Salary Roll Back- All Units (must be negotiated)	**$97,000**		
47	~~Charge County Office for Storage Containers~~			
48				
49				
50				
	TOTAL SAVINGS	**$1,229,024** **-$262,000** **(negotiated items)** **$967,024**	**$245,000**	

*cost savings = salary and benefits….need to include custodial/PG&E savings

WILLOWS UNIFIED SCHOOL DISTRICT

FISCAL RECOVERY PLAN

JANUARY 2009

Written and Submitted by:
Pat Goss
Fiscal Advisor

INTRODUCTION

The Willows Unified School District serves approximately 1720 students in its seven schools consisting of one elementary, one intermediate, one high school, one continuation high school, and three community day schools. In August, 2008, the Glenn County Office of Education disapproved the school district's budget for the 2008/09 school year based on projected negative ending balances for the 2009/10 and 1010/11 fiscal years, the premature use of restricted funds to balance the unrestricted general fund and the looming possibility that California school districts would be asked to make much deeper cuts than initially planned due to the state of the economy in California and the lack of a state budget. The Willows budget did no0t include any alternatives to overcoming these problems.

The goal set by the Willows School District and the Glenn County Office of Education is to implement budget adjustments that will reduce spending in the 2008/09 fiscal years. The amount of these adjustments will be sufficient to allow the district to adopt a balanced budget for 2009/10 including a 3% reserve for economic uncertainties and to show a positive ending balance for the two subsequent years. A fiscal advisor was hired to work with the district to complete a Fiscal Recovery Plan.

The Recovery Plan that follows is the compilation of work and ideas of the fiscal advisor, fiscal consultant, district business manager, district superintendent, and district staff starting in October of 2008 through January of 2009.

SCOPE OF WILLOWS UNIFIED RECOVERY PLAN

The scope and purpose of the Recovery Plan is two-fold. First, to identify areas where improvements or changes can be made in the district's operations and management that can save them money or bring in additional revenue. Second, to commit the district to specific strategies and actions that will result in these improvements or changes within a specified timeline.

The Recovery Plan is meant to complement the multi-year financial plan by insuring the implementation of sound administrative practices and policies that will prevent the recurrence of conditions that led to fiscal crisis and enable the district to return to solvency.

FINANCIAL PROBLEM DESCRIPTION

The financial decline at Willows Unified School District (WUSD) began in the 2003/04 budget year. During several of the years since that time the district spent more money than it received slowly decreasing its fund balance to the point when it could no longer cover the required reserves. The deficit spending pattern was also coupled with a steady decline in the student population during the same time period further eroding the district's ending balance. Since 2003/04 enrollment has dropped by approximately 125 students which is a loss of more than $750,000 in revenue limit dollars.

Along with the loss of ADA and the loss of corresponding revenues, the district and the certificated bargaining unit bargained to move health and welfare benefits on to the salary schedule in an attempt to cap health and welfare benefit costs that had come too costly for the district. This agreement increased the salary schedule significantly and was envisioned as cost neutral but the corresponding cost of the statutory benefits associated with the salary increase was born solely by the district thus increasing their cost.

As the district planned future budgets, it factored in a number of retirements that did not materialize. The district also gave raises to the employees in future years. The raises were equal to an additional 13% on the salary schedule for the certificated, management and confidential units and 15% for the classified unit. During this same time period, other expenses also increased. The budget for contracts, insurance and utilities increased by over $600,000 as well as a $450,000 increase in the cost of special education services provided by the County Office of Education. Overall, the increased cost to the district budget was about $3 million dollars a year.

It seems that the district did not move quickly enough to reduce staff or expenses in response to the increased costs and student loss which accelerated their financial decline and led to the disapproval of their 2008/09 budget. The prior superintendent and business manager had also left the district by this time leaving the current administration with a financial crisis. A review of the district's finances by the fiscal advisor and the district's financial consultant indicates the need for up to $1.2 million in budget reductions for 2009/10 in order to stabilize the district's finances.

STEPS TAKEN TOWARD STABILIZATION

Unfortunately for the current administration, they started their new terms with a growing number of fiscal problems that needed their immediate attention. The new superintendent and interim business manager tried to assess the depth of the problem and took some steps to reduce expenses in 2008/09 budget period. They created a leadership team that met frequently to come up with a list of possible reductions for that year. The following reductions totaling $643,400 were implemented in 2008/09.

RATING	RECOMMENDATION	COST SAVING	CUMULATIVE SAVINGS
1	Cancel SARB contract (done)	$10,000	$10,000
2	Revise walk-on coaching stipends effective 1/1/08	$15,000	$25,000
3	Eliminate Bay Alarm Services	$8,700	$33,700
4	Renegotiate copier leases	$5,000	$38,700
5	Reduce unrestricted site budgets by 15%	$20,000	$58,700
6	Increase fees for driver training	$12.000	$70,700
7	Eliminate ACSA dues for administrators	$15,000	$85,700
8	Eliminate all excess appliances (PG&E savings)	$5,000	$90,700
9	Reduce 1 administrative position	$122,000	$212,700
10	Charge athletic transportation fees ($35/season)	$12,000	$224,700
11	Charge HS lab fees ($15-$20/class)	$8,700	$233,400
12	Eliminate golf program	$8,000	$241,400
13	Reduce maintenance position	$51,000	$292,400
14	Reassign sub calling duties (target 08/09 school year)	$16,000	$308,400
15	Reduce 1 teaching position at WHS	$65,000	$373,400
16	Eliminate 1 cafeteria position	$42,000	$415,400
17	Reduce second cafeteria position	$28,000	$443,400
18	Reduce 1 teaching position at MES	$65,000	$508,400
19	Reduce second teaching position at WHS	$65,000	$573,400
20	Reduce 1 7th/8th teaching position at WIS	$65,000	$638,400
21	Charge transportation fees	$5,000	$643,400
	The Above Were Cuts For 2008/09 School year		

The district has even gone further in identifying more reductions for the 2009/10 budget year. These reductions total $967,024 from the unrestricted side of the general ledger and $245,000 from the restricted side. There is an additional $262,000 in reductions that can not be implemented without negotiation. The Board has already approved the following reductions or ones with equivalent savings for 2009/10. The district has also drawn up a PARS retirement incentive plan for certificated staff that stands to be approved at the beginning of February if there are enough participants signed up to show a significant savings to the district. The costs for

the retirement package have not yet been factored into the budget. As shown on the list, there are numerous certificated positions up for elimination or reduction that will reduce expenses for the district.

RATING	RECOMMENDATION	COST SAVING	Categorical SAVINGS
22	Eliminate K-3 CSR – up to 13 teachers	$415,111	
23	Eliminate 9th Grade CWSR	$22,000	
24	Eliminate Music at Murdock (must be negotiated)	$80,000	
25	Eliminate PE at Murdock (must be negotiated)	$80,000	
26	Eliminate 2 FTE at WHS	$130,000	
27	Reduce Additional Summer Custodial	$25,000	
28	Eliminate 3.9 Custodian at WHS	$12,000	
29	Eliminate Warehouse/Utility Position	$67,000	
30	Eliminate/Reduce/Reorganize Summer School Program	($75,000)	
31	Eliminate Intervention at MES/WIS/WHS	($50,000)	
32	Combine Duties of DO Secretary and WCHS Secretary (must be negotiated)	$20,000	
33	Combine Duties of District Supt and WCHS Admin	????	
34	Eliminate Part-time Counseling Position at WHS	$75,000	
35	Eliminate/Reduce 1 Counseling Position at WIS		$65,000
36	Eliminate/Reduce 1 Counseling Position at MES		$65,000
37	Eliminate/Reduce District Computer Tech Position		$50,000
38	Eliminate Teacher at WIS (Categorical)		$65,000
39	Eliminate In-Town Pick-ups/Bus Route	$32,000	
40	Reduce Media Specialist positions at all schools	$25,000	
41	Eliminate/Reduce/Reorganize Athletics at WIS	$30,000	
42	Eliminate Athletic Director at WIS	$5,000	
43	Eliminate Heating & Cooling of WHS & WIS Hallway	????	
44	Charge ASB for School-Site Vending Machines (11X$300)	$3,300	
45	Reduce WCHS to 3 Hours Per Day	????	
46	1% Salary Roll Back – All Units (Must be negotiated)	$97,000	
47			
48			
49			
50			
	TOTAL SAVINGS	$1,229,024 -$262,000 (negotiated items) $967,024	$245,000

The First Interim report submitted to the county by the district in December, 2008, demonstrated that the district had made significant progress in addressing their financial

problems. The report showed positive ending balances in all three years but was certified as qualified by the district because so much was still unknown about possible mid-year reductions and deficits for the 2009/10 budget year. The reductions that were already made and those that will be made next year should have put the district on a steady course toward solvency. However, on January 15, 2009, the Glenn County Office of Education changed the district's certification to negative due to the lack of an approved and adopted Financial Recovery Plan.

RECOVERY

If an economic crisis had not crippled California, the reductions that the district has already made and will be making for next year would have solved their own financial crisis and put them on a solid path to full recovery. But at this time, the state is in the midst of the worst financial crisis since the great depression. The full impact of this crisis in terms of reduced revenue to school districts is not even known at this time. The state is struggling with a projected $40 billion dollar deficit and is quickly running out of cash. The current estimate for revenue reductions from the state for school districts sits at 4.5% for the mid-year 2008/09 and an additional 3% revenue deficit for next year. There was no way to predict or even imagine a crisis of this magnitude. Unfortunately for Willows Unified this means more belt-tightening and more expense reductions for this year, next year and beyond.

For the current year, the district is trying to reduce spending by limiting all purchases to emergency or essential items only, eliminating overtime, limiting time off and substitute costs, instituting a hiring freeze whenever possible, cutting travel, conference and non-required in-service training, charging categorical programs for their share of the retiree benefit liability and reviewing their intervention classes for proper cost effective loading.

The district and its board have taken aggressive steps toward recovery and should be recognized for their considerable effort. They were hoping to show positive ending balances for the next three years starting with the 2009/10 budget. However, the State's financial crisis has made it difficult to predict at this time whether Willows Unified will be able to fully recover by that time.

2008/09

CURRENT YEAR
RECOMMENDATIONS OR PROPOSALS

CURRENT YEAR 2008-09

RECOMMENDATION:	Charge restricted programs for their share of retiree benefit costs. (Transfer to Fund 20)
OVERALL IMPACT:	Reduces Expense in unrestricted general fund
CHANGE IN MYP?	Yes
ESTIMATED REVENUE/Savings:	$50,000/yr.
ACTION REQUIRED:	Manual expense transfers in 2008/09. COE might be able to change payroll programs in the future to automate this transfer.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- General Fund currently bears the full cost of this transfer for retiree benefit costs.
- Changing this practice and charging the restricted programs for this cost frees up general fund money.

CURRENT YEAR 2008-09

RECOMMENDATION:	Review intervention classes student/teacher ratio. Reorganize or eliminate classes
OVERALL IMPACT:	Reduce costs
CHANGE IN MYP?	Yes
ESTIMATED REVENUE/Savings:	Unknown at this time
ACTION REQUIRED:	Eliminate classes with too few students. Consolidate instruction.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The District currently staffs intervention classes for fewer than 5 students in some cases. This is not cost effective.
- Consolidate and reorganize existing classes and staffing.
- Should reduce cost and need for teaching staff.

CURRENT YEAR 2008-09

RECOMMENDATION:	Review copier cost per copy.
OVERALL IMPACT:	Decreased costs in current and future years.
CHANGE IN MYP?	Not at this time
ESTIMATED REVENUE/Savings:	
ACTION REQUIRED:	Review contract – get copier information to each principal and manager about #of copies compared to last year.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Management staff have documented that copier costs have increased significantly this past year. They don't believe that the number of copies has increased.
- A review of the costs, copy numbers and contract should be done.

CURRENT YEAR 2008-09

RECOMMENDATION:	Reduce current year expense wherever possible.
OVERALL IMPACT:	Increase ending balance and cash position.
CHANGE IN MYP?	No
ESTIMATED REVENUE/Savings:	Unknown
ACTION REQUIRED:	Extend responsibility or cost cutting measures to all managers and administrators.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- For the remainder of 2008-09 limit all purchases to emergency or essential items only, eliminate overtime whenever possible, limit time-off and corresponding substitute costs, freeze all hiring, reduce travel, conference and non required in-service training.

- These cost saving measures should continue into future years until current budget crisis subsides.

CURRENT YEAR 2008-09

RECOMMENDATION:	Review actual cost benefits of PARS to be sure that the cost of the programs doesn't outweigh the benefits
OVERALL IMPACT:	Could end up costing the District more than it saves
CHANGE IN MYP?	
ESTIMATED REVENUE/Savings:	
ACTION REQUIRED:	CAUTION! Before approving retirements, all costs and savings must be known.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The cost for each retiree under the PARS Retirement Incentive is $12,000/yr for 5 years or $60,000 each. If 10 teaches retire, the yearly cost to the District is $120,000 and $600,000 over 5 years. These costs need to be carefully weighed against any potential savings. General Fund currently bears the full cost of this transfer for retiree benefit costs.

- Special consideration should be given to <u>not</u> moving forward with this proposal if the district eliminates class-size reduction and up to 13 of the least senior teachers.

CURRENT YEAR 2008-09

RECOMMENDATION:	Review charges to outside agencies or groups for use of facilities
OVERALL IMPACT:	Increase revenue
CHANGE IN MYP?	Not at this time
ESTIMATED REVENUE/Savings:	Unknown
ACTION REQUIRED:	Recalculate billing structure
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- This District does charge a small fee for the use of its facilities to outside groups.
- District needs to make sure that the fees cover the costs of custodial and utilities. Fees charges over those costs can be extra income to the District.

CURRENT YEAR 2008-09

RECOMMENDATION:	Consider reducing transfer amount to Fund 20 for benefit costs.
OVERALL IMPACT:	Increases general fund ending balance
CHANGE IN MYP?	Yes
ESTIMATED REVENUE/Savings:	$20,000
ACTION REQUIRED:	Reduce transfer formula
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The District currently transfers about $20,000 to Fund 20 each year in excess of the actual cost of benefits.
- Reduce the transfer for the next year or two to prop up the ending balance in the general fund.
- This savings will decrease as the cost for benefits increases.

ALTERNATE CUT
To 1% SALARY REDUCTION

RECOMMENDATION:	Freeze step & column raises for 2-3 years
OVERALL IMPACT:	Reduce costs temporarily
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	$200,00-350,000 over 2-3 years
ACTION REQUIRED:	Negotiation with bargaining unit
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- As an alternate reduction to a 1% salary decrease. This option also requires negotiation, but might be preferable.
- Implement for a minimum of 2 years.
- Adjust when Districts start to receive COLAS again that would cover the increased costs. No Back adjustments for lost increases should be given. When Step & Column is reinstated, everyone would move to step & column they would have been on if the freeze had not happen.
- This option does not reduce current salaries that would make employees live on less money each month.

ALTERNATE CUT
CLASS SIZE REDUCTION

RECOMMENDATION:	Create combination classes at Murdock elementary as an alternate to eliminating Class Size Reduction
OVERALL IMPACT:	Reduce costs
CHANGE IN MYP?	Yes
ESTIMATED REVENUE:	$160,000
ACTION REQUIRED:	Layoff two teachers at MES by March 15, 2009. Create classes for 2009/10 school year.
ASSIGNED TO:	
COMPLETION DATE:	Layoff by March 15, 2009 Create classes for 2009/10 school year

BACKGROUND/RATIONALE/ISSUES:

- A reorganization of classes at Murdock could eliminate 2 classes with the creation of 2 combo classes
- This alternative should be implemented if the district decides not to eliminate Class Size Reduction (CSR).

ALTERNATIVE CUT

RECOMMENDATION:	Create on-site Special Ed classes/program. Look at alternate programs or placements.
OVERALL IMPACT:	Possibly Reduce costs
CHANGE IN MYP?	Yes
ESTIMATED REVENUE/SAVINGS:	Not known at this time.
ACTION REQUIRED:	Study all Special Ed students assigned to the county office for alternative placement. Conduct feasibility study to determine cost savings, if any.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Willows currently has about 170 Special Ed. Students that are enrolled in a county office run program. Costs for this program have escalated over the last few years and the district has no control over these costs.

- The school district should explore taking back all non-severe students and create special classes or integrate them into the regular classrooms with pull-outs for RSP services.

- Work with the county office to reduce the costs for special ed students identified as severe.

ALTERNATIVE CUT

RECOMMENDATION:	Consider changing 7th and 8th grade to self-contained classes.
OVERALL IMPACT:	Could eliminate 1-2 teachers with current student population expense reduction
CHANGE IN MYP?	Yes
ESTIMATED REVENUESAVINGS:	$70,000 - $140,000
ACTION REQUIRED:	Layoff and rehiring of teachers
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- This recommendation comes with built in complications. Credentialing for self-contained classroom teachers is different. Current 7th & 8th grade teachers hold single subject credentials and would not be able to teach in a self-contained classroom..

- The second consideration is the need for expertise in math. Classes for Math, English or Social Studies could be arranged by Basic, Proficient, Advanced and have the students broken out amongst the 7th or 8th grade teachers for those subjects to draw on the strengths of the teachers.

ALTERNATIVE CUT

RECOMMENDATION:	Expand the Odyssey curriculum program to include the continuation high school.
OVERALL IMPACT:	Reduce half-time teacher
CHANGE IN MYP?	Yes
ESTIMATED REVENUE/SAVINGS:	$40,000
ACTION REQUIRED:	Change in teaching method for delivery of high school program.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- There is currently a plan to eliminate the principal/teacher position at the Willows Continuation High School. The recommendation is for the district superintendent to assume the role of the principal but that leaves a half-time teaching position unfilled.

- The district currently uses Odyssey on-line instruction for its independent study program.

- The recommendation is to expand the use of on-line instruction to the Continuation High School and eliminate the need for the half-time teacher. The one full-time teacher could oversee the whole program.

ALTERNATIVE CUT

RECOMMENDATION:	Expand independent study using Odyssey to include drop-outs and possibly adults that didn't graduate from high school and want a diploma.
OVERALL IMPACT:	Increased revenue
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	Unknown, but each additional ADA would receive $6000
ACTION REQUIRED:	Establish and market the program.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The district currently uses Odyssey online courses for independent study. This program can be expanded to include anyone that has not completed high school but would like to using an on-line curriculum from home, library, school, etc.

- Continuously enrolled rules apply here so once a student drops out – they would no longer be continuously enrolled or eligible for ADA. This would be a K-12 program only.

ALTERNATIVE CUT

RECOMMENDATION:	Eliminate 1 or 2 vice principal positions
OVERALL IMPACT:	Need for someone to handle discipline remains – thoughts are shared in comments below. Reduce 2 administrative FTEs
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	$100,000 - $400,000
ACTION REQUIRED:	Layoff notices by March 2009
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The District currently has two VP's. One at the high school and one at the intermediate school. Both VP's work part-time at the elementary school. The high school VP is also the Athletic Director.

- Vice principals are normally in charge of discipline and working with parents/students with complaints, problems or concerns.

- Other districts have already done this so it is possible. Use staff teachers or counselors for the discipline piece. Several teachers have had or will have their contracts reduced and would have periods open to perform these duties. It might be possible to hire a retiree part-time at each school on a temporary contract to take on these functions. A cost savings would be recognized by using existing staff and eliminating costly administrative personnel.

ALTERNATIVE CUT

RECOMMENDATION:	Reduce then eliminate financial consultant
OVERALL IMPACT:	Reduce cost
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	$50,000 - $100,000
ACTION REQUIRED:	Reduce contract for remainder of 08/09 and then eliminate contract altogether for 09/10
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Review the need for the financial consultant for the remainder of this year for possible reduction in time required through June 30.
- Eliminate this contract starting in July 2009/10. The district hired a new business manager in 2008. This person should be ready to assume full responsibility after 1 year working with the consultant.

ALTERNATIVE CUT

RECOMMENDATION:	Review 2009 summer school operations and hourly programs for cost savings. Eliminate encroachment.
OVERALL IMPACT:	Reduce costs to the general fund.
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	$35,000
ACTION REQUIRED:	Reduce program to required classes only so no additional general fund money is needed to run the program.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Neither Summer school, nor the hourly programs are currently cost neutral. Overruns cost the district regular education dollars. This program needs to be reviewed and pared down for 2009 summer school to include only classes that are required and are covered by the dollars received from the State.

- Second option is to eliminate summer school altogether.

ALTERNATIVE CUT

RECOMMENDATION:	Use retiree staff to fill part-time, temporary positions.
OVERALL IMPACT:	Reduces costs for statutory benefits on wages. Might reduce health care costs since retirees already have health benefits paid by the district.
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	?
ACTION REQUIRED:	
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Whenever possible consider hiring a retired employee to take part-time temporary positions. Statutory benefits such as PERS, STRS, Social Security are not paid on wages earned by retirees of the district. Since they already receive health benefits there would be a full or partial savings for those costs as well.

- The district may also find itself with a large retiree pool for next year and beyond.

ALTERNATIVE CUT

RECOMMENDATION:	Eliminate all aide positions unless class size reaches 35. Does not affect Special Ed. Aides.
OVERALL IMPACT:	Reduces restricted and possibly unrestricted costs.
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	Unknown at this time
ACTION REQUIRED:	Layoff Classified Aides
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- This could be implemented within 45 days in the current year.
- Savings in restricted general fund would help the ending balance and cash flow in 08/09.
- Savings in 09/10 are possible. Savings on restricted side could be used for other purposes – maybe a teacher for intervention classes or flexibility if State allows.

ALTERNATIVE CUT

RECOMMENDATION:	Reduce retiree benefit costs.
OVERALL IMPACT:	Reduce costs in future year. Reduced liability in Fund 20.
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	Up to $5,000/per retired employee
ACTION REQUIRED:	Negotiate contract change
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Both classified and certificated retirees receive over $11,000/yr in benefits until age 65. Some employees are grandfathered with lifetime benefits.
- District needs to reduce this current/future cost. District should try to negotiate to pay for medical premiums only. Dental and vision premiums should not be paid by the district but could be purchased by retiree.
- Medical premium should be capped around $600/mo. ($7200/yr)
- This also reduces amount needed for future liability in fund 20 each year.

ALTERNATIVE CUT

If District Eliminates CSR at Murdock and/or No Categorical Flexibility is Given by State

RECOMMENDATION:	Close Willows Intermediate School
OVERALL IMPACT:	Reduced costs.
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	$250,000 - $300,000
ACTION REQUIRED:	Research and plan for school closure
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- This option would require careful research and planning. Closing a school is never easy. Murdock will have many vacant classrooms if the district eliminates class size reduction. 5th and 6th grade could move to Murdock and, if possible, make it a K-8 school. If not, the 7th and 8th grade could be housed at the high school.

- The costs for central office staff, custodial, maintenance, cafeteria and utilities could be saved with this plan.

Alternative Cut

RECOMMENDATION:	Reduce library aide/tech time at elementary and high school.
OVERALL IMPACT:	Reduce cost
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	Unsure
ACTION REQUIRED:	Reduce positions for 2009/10
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Middle school library tech is already reduced to 3.9 hours. High school and elementary still have full time librarians.

ALTERNATE CUT

RECOMMENDATION:	Discontinue paying for fingerprinting school volunteers
OVERALL IMPACT:	Reduce cost
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	Unknown at this time
ACTION REQUIRED:	Policy change
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- District currently pays the cost to fingerprint school volunteers. Proposal is to have volunteers absorb this cost.

ALTERNATIVE CUT

RECOMMENDATION:	Have teachers or students perform crossing guard duties
OVERALL IMPACT:	Eliminate cost for paid crossing guards.
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	Unknown at this time
ACTION REQUIRED:	Review crossing locations for feasibility
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Have teachers or students pick up crossing guard duties for 15 minutes after school and before school for crosswalks near the school.

ALTERNATIVE CUT

RECOMMENDATION:	Postpone textbook adoptions
OVERALL IMPACT:	Delay expense to another year
CHANGE IN MYP?	Maybe – if expense is budgeted in current or 2 subsequent years.
ESTIMATED REVENUE/SAVINGS:	Unknown at this time
ACTION REQUIRED:	Get management buy-in for decision
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The District is looking to reduce costs in the current and subsequent year. Postponing textbook adoptions as long as possible, delays the expense and increases the District's cash position.

ALTERNATIVE CUT

RECOMMENDATION:	Reduce ground position to 11 month.
OVERALL IMPACT:	Reduce costs
CHANGE IN MYP?	YES
ESTIMATED REVENUE/SAVINGS:	$3500
ACTION REQUIRED:	Renegotiate contract or calendar for grounds position
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- The grounds position is typically a 12 month year round job. This suggestion is to reduce the position to 11 months with December being a no-work month. School is typically closed for two weeks during this time and landscape needs are minimal during the winter.

ALTERNATIVE CUT

RECOMMENDATION:	Reduce absenteeism and related sub costs.
OVERALL IMPACT:	Decreased substitute costs.
CHANGE IN MYP?	Not at this time
ESTIMATED REVENUE/SAVINGS:	Unknown at this time
ACTION REQUIRED:	Work with staff. Get the work out about costs for absenteeism.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- This item is difficult but most times sick leave is taken for nonstick days. Positions that require a sub for the day can be very costly for the district.

- The District should inform staff that sick-leave hours can be added to their days worked for retirement purposes and increase their monthly retirement purposes and increase their monthly retirement checks. The District could also look into incentives for staff e.g. a share of the money saved for substitutes.

ALTERNATE REVENUE
If District Decides to Keep CSR

RECOMMENDATION:	Full day kindergarten
OVERALL IMPACT:	Increased enrollment
CHANGE IN MYP?	Not at this time
ESTIMATED REVENUE/SAVINGS:	Each new student would increase revenue by over $6,000
ACTION REQUIRED:	Implement proposal and advertise new kindergarten hours.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- School districts are only paid for half-day kindergarten but teachers are there and paid for a full day.
- As a proposal to possibly increase enrollment and revenue, consider making kindergarten a full day class with 40 students and two teachers in each class.
- Parents might like having their child in school all day. The kindergarten student can be picked up or ride the bus with the other students. Parents don't have to make additional trips to school for pickup. Daycare is available at a reduced cost after school for working parents.
- This option might increase enrollment and revenue.

OTHER REVENUE

RECOMMENDATION:	Increased enrollment and ADA
OVERALL IMPACT:	Increased revenue
CHANGE IN MYP?	Not at this time
ESTIMATED REVENUE/SAVINGS:	$6,000 + per student
ACTION REQUIRED/SAVINGS:	Explore ways to bring students to Willows Unified.
ASSIGNED TO:	
COMPLETION DATE:	

BACKGROUND/RATIONALE/ISSUES:

- Enrollment at Willows has been declining for the past several years. The district should explore all avenues to increase enrollment and ADA to increase revenue.

- Review transfer policies; work with COE to uphold transfer denials; offer on-line courses to drop-outs or adults that did not graduate from high school; increase independent study options; offer incentives to students to increase ADA – trips, event tickets, electronic devices, etc.

WILLOWS UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2008-09-16

RESOLUTION TO DETERMINE ORDER OF EMPLOYMENT OF CERTIFICATED EMPLOYEES FOR REDUCTIONS IN PARTICULAR KINDS OF SERVICES

WHEREAS, Education Code section 44846 requires the Governing Board to establish the order of employment of certificated employees; and

WHEREAS, the Governing Board has further determined that among employees who first rendered paid service in a probationary position to the District on the same day, the order of employment will be based solely on the needs of the District and the students thereof;

THEREFORE, BE IT RESOLVED by the Governing Board of the Willows Unified School District that the Seniority List attached hereto as Exhibit "A" is hereby adopted.

BE IT FURTHER RESOLVED that the Seniority List may be corrected from time to time by the Superintendent or his designee based on valid evidence presented by any certificated employee of any change and said corrected Seniority List shall be valid absent action by the Governing Board.

PASSED AND ADOPTED by the Governing Board of the Willows Unified School District on February 5, 2009, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
President, Governing Board
Willows Unified School District

I, _____, Secretary of the Governing Board of Willows Unified School District, County of Glenn, do hereby certify the foregoing to be a full, true and correct copy of a resolution adopted by said Board at a meeting held at its regular board meeting place on February 5, 2009 which action is contained in the minutes of the meeting of said Board.

_____
Secretary, Governing Board
Willows Unified School District

Revised 2/2/2009

WILLOWS UNIFIED SCHOOL DISTRICT
CERTIFICATED SENIORITY LIST (Listed in inverse order)

DATE	NAME	% OF TIME	SCHOOL	ASSIGNMENT	CREDENTIAL(S)	MAJOR(S)	MINOR(S)	STATUS
11/10/08	Steele, Matthew	100	WHS	U.S/World History	Social Science, CLAD	Social Science		Temporary
9/02/08	Lundgren, Dana	100	WHS	PE	Pre. Multi-Subject, CLAD	Liberal Studies	PE	Temporary
8/11/08	Welsh, Kim	100	WCHS	Independent Study	Pre. Multi-Subject, CLAD	Liberal Studies		Temporary
8/13/07	Korling, Erik	100	WHS	English/AP US History	Prof. Clear Auth. Field: English and History CLAD	English History		Prob. 2
8/13/07	Samons Amanda	100	WHS	Agriculture	Prof. Clear Auth. Field: Agriculture CLAD	Agriculture		Prob. 2
10/09/06	Lozano-Trujillo, Gricelda	100	MES	ELD	Prof. Clear Multi-Subj. Auth. Field: Gen Subj. BCLAD	Liberal Studies		Prob. 2
8/24/06	Sonberg, Nathan	100	WHCDS	Grades 9-12	Pre. Multi-Subj – Gen. Subj. CLAD	Liberal Studies		Prob. 2
9/20/04	Busler, Sharon	100	MES	Grades 3	Prof. Clear Multi Subj Auth field: General Subjects CLAD	Liberal Studies		Tenured
8/16/04	Conklin, Keri	100	WHS	Math//Geometry	Prof. Clear S. S. Math CLAD	Mathematics		Tenured Tenured
8/16/04	Albert, Lauren	100	WHS	English	Prof. Clear Multi-Sub. CLAD Supp: Auth. Science; English; Social Science	Liberal Studies		Tenured
8/16/04	Ansel, Margaret	100	WHS	Business Eng/Newspaper/ Reading/Computer App/Software/Alg. lab	Prof. Clear S.S. Business CLAD; Prof. Clear Voc Ed Desig. Sub.Comp. App	Occupation Studies: Vocational Arts		Tenured
8/05/04	Hanson, Eric	66	WHS	ROP Auto	Clear Desig. Subj. Career Tech-Transportation (Voc Ed)			
3/19/04	Funke, Connie	100	MES	Counselor	Prof. Clear P.P.S. Counselor			Tenured
9/12/03	Vlach, Lisa (on leave 05/06 - Job share 06/07)	100	MES	Kindergarten	Prof. Clear Multi-Sub. CLAD	Liberal Studies		Tenured

8/28/03	Abold, Dianna	100	WIS	English/Art/Journalism	Prof. Clear Multi-Sub. Supp. Auth. English CLAD	Liberal Studies		Tenured
8/18/03	Cameron, Cristina	100	MES	Junior First	Prof. Clear Multi-Sub. CLAD S.S. Spanish	Liberal Studies		Tenured
8/18/03	Vierra, Addie	100	MES	Kindergarten	Prof. Clear Multi-Sub. Supp. Auth. English CLAD	Liberal Studies		Tenured
8/18/03	Perrin, Melanie	100	MES	Grade 3	Prof. Clear Multi-Sub. CLAD	Liberal Studies		Tenured
8/18/03	Stewart, Christine	100	WIS	Algebra/Math	Prof. Clear Multi-Sub. CLAD Supp: Math	Liberal Studies	Math	Tenured
8/19/02	Fleming, Cathy	100	WIS	Grade 5	Prof. Clear Multi-Sub CLAD	Business Admin.		Tenured
8/19/02	Farnworth, Wendy	100	MES	Grades K	Prof. Clear Multi-Sub. CLAD	Education	Art	Tenured
8/19/02	Huntley, Mark	100	WIS	Grade 6	Prof. Clear Multi-Sub. CLAD Supp: Eng, Math, Science	Liberal Studies Mathematics	English	Tenured
8/21/01	Street, Amy	100	WIS	Grade 5/ASL	Prof. Clear Multi-Sub.;Auth.Gen. Sub.Supp. Music CLAD	Education English Music		Tenured
8/06/01	Buckley, Mike	100	WICDS	Grades 5-8	Prof. Clear S.S. Health Sciences; Supp. Food and Nutrition (Home Economics) CLAD	Nutrition		Tenured
12/01/00	Lackey, Dacia	100	WIS	Grade 5	Prof. Clear Multi-Sub; Auth. General Sub. CLAD	Education		Tenured
8/23/00	Moore, Terri	.50	WHS	PE/MAA	Clear S.S. PE (CLAD in training)	Health, PE & Rec.		Tenured
8/23/00	Woods, Teresa	100	WHS	English	Prof. Clear S.S. Eng. Supp. Intro Ag. Intro Bus. (CLAD in training)	English		Tenured
8/23/00	Wagner, Joan	100	MES	Music	Prof. Clear S.S. Music CLAD	Music		Tenured
8/10/00	Townley, Jack	100	MES	PE	Prof. Clear S.S. Auth field: Soc Sci Supp. Auth. Intro. PE CLAD	Social Science		Tenured
8/25/99	Barley, Heidi	100	MES	Grade 2	Prof. Clear Multi-Sub. CLAD	Liberal Studies		Tenured
8/25/99	Colombo, Karen	100	MES	First	Prof. Clear Multi-Sub CLAD; BCLAD Spanish	Liberal Studies		Tenured
8/25/99	Beaufait, Jan	100	MES	Grade 4	Clear Multi-Sub Supp. Auth: English	Business		Tenured

8/25/99	Cameron, Susan	100	MES	Grade 4	Clear S.S. Business CLAD Prof. Clear Multi-Sub. CLAD	Political Science., Public Adm		Tenured
9/2/98	Lanzi, Stacy	100	MES	Grade 3	Prof. Clear Multi-Sub CLAD	Liberal Arts		Tenured
9/2/98	Berens, Victoria	100	MES	Grade 3	Prof. Clear Multi-Sub auth Gen Sub Supp Auth; Eng. CLAD	Liberal Studies	Child Developmen t	Tenured
8/20/98	Steele, Amy	100	WHS	Counselor	S. S. English CLAD; PPS Intern	English		Tenured
8/20/98	Tate, Michael	100	WIS	Grade 6	Prof. Clear Multi Sub. CLAD	Economics		Tenured
8/20/98	DiGrande, Paul	100	WHS	Algebra	S. S. Math (CLAD in training)	Math	PE	Tenured
7/1/98	Parks, Curtis (med leave 08/09)	100	WHS	PE	Prof. Clear S.S. PE	PE		Tenured
9/9/97	Calonico, Maureen	100	MES	Kindergarten	Clear Stand. Soc Sci (CLAD - in training)	Social Science		Tenured
9/2/97	Ksander, Joyce	100	WIS	Soc. Stu/7th Pre Algebra.	Prof. Clear Multi-Sub; supp: Life Science, Prof. Clear S. Sub-PE, Supp. Biology; Clear Sp. Sec. PE K-12 SB 1969	PE	Biology	Tenured
8/25/97	Evans, Karen (on leave ½ of 00/01)	100	WCHS	Continuation	Prof. Clear S.S. PE Supp Auth: Biology	P.E.		Tenured
8/21/97	Herrera, Maria	100	WHS	Spanish/Reading 1	Clear S. Sub. Bilingual Auth. ELD	Spanish		Tenured
8/21/97	Alves, Janna	100	MES	Grade 3	Clear Multi-Sub. CLAD			Tenured
10/21/96	Fleming, Michael	100	WIS	Science/Spanish	Multi-Sub SB 1969	Bio. Science	Multi-Sub	Tenured
9/20/96	Dennis, Michael	100	MES	Grade 1	Prof. Clear Multi-Sub Prof. Clear S. Sub-Soc. Sci. Supp. Auth: Biology, CLAD	Geography		Tenured
08/25/95	Furtado, Karen	100	WIS	Grade 7/8 Eng/Study Skills	Prof. Clear Multi-Sub S.S. English CLAD	Liberal Studies		Tenured
08/25/95	Howard, Inette	100	WIS	ELD	Prof. Clear Multi-Sub; Supp: Eng; CLAD	Liberal Studies		Tenured
3/16/95	Wiggett, Sarah	100	WIS	Counselor	Prof. Clear Counselor			Tenured
10/13/94	Roessel, Julie	100	MES	Grade 2	Prof.Clear Multi-Sub CLAD	Liberal Studies	Biology	Tenured

08/19/94	Mahood, Geraldine	100	MECDS	PE	Multi-Sub/Math;S.S.Eng CLAD	English	Liberal Studies	Tenured
08/19/94	Steinhoff, Roger	66	WHS	ROP Wood	Standard	Itec	Geology	Tenured
	Chisholm, Thomas	100	WHS	Chemistry/Earth Sci./Physics	ProfClear LifSci/Phys/Chem CLAD	Life Sci & Biology		Tenured
11/29/93	Prinz, Randy	100	WHS	Gov/DrEd/Yearbook	SS-Soc Stud; Dr Trng CLAD	Soc/Sci;DrEd		Tenured
10/26/92	Potts, Neil	100	WIS	History Gr.8 & S.S. Gr.6	Clear Stand Sec SB395	Phys Sci/Geog		Tenured
9/28/92	Gaston, Carol	100	WIS	Grade 6	Prof. Clear Multi-Sub Supp. Auth Home Ec. CLAD	Multi-Sub.		Tenured
08/21/92	Mattera, John	100	WIS	Grade 5	Prof.Clear Multi-Sub CLAD	Communications	Psychology	Tenured
03/08/92	Steward, Pamela	100	WIS	Science	Prof Clear S.S.AuthChem (CLAD - in training)	Biology	Chemistry	Tenured
10/07/91	Bishop, Darlene	100	MES	Grade 2	Prof Clear MultiSub SS-Home Ec CLAD	Education	Home Ec.	Tenured
08/23/91	Ryon (Arbuckle), Margaret	100	MES	Grade 2	Prof Clear MultiSub; Prof Clear S.S. Home Economics; CLAD	Home Ec/Phys Sci	English	Tenured
10/16/90	Waters (Clark), Cherylle	100	MES	Grade 3	Multi Sub; S.S. Eng CLAD	Liberal Arts	English	Tenured
08/27/90	Capriola, Maryann	100	MES	Grade 2	General Elementary SB1969 ELD/SDIE	Education		Tenured
08/27/90	Shively, William	100	WIS	Math/Tech Skills	S.S. - I.A. Supp: Biology; SB 1969	I.A.		Tenured
08/25/89	Bryant, Thomas	100	WHS	Counselor	Pupil Pers. Services; S.S. Ag	Ag	Counseling	Tenured
08/25/89	Carol Logan	100	WIS	Grade 6/Computer	Standard Elem. SB395	Art/ElemEd		Tenured
08/25/89	Amaro, Shelley	100	MES	Grade 2	Prof.Clear Multi-Sub CLAD	Lib.Studies		Tenured
09/24/87	Rumiano, Adele (on leave 97/98)	100	MES	Grade 1	Multi-Sub./S.S. Hm Ec SB 1969	Home Ec		Tenured
03/06/89	Perry, Pat	100	WHS	Foods;Econ;Life Sks;Child Dev.	S.S. Home Ec. CLAD	Home Ec		Tenured
08/26/88	Schonauer, Kristen	100	MES	Grade 2	Multi-Sub; Supp Health Science CLAD	Comm	Collective Bargaining	Tenured
08/26/88	Wiloth, Peggy	100	MES	Kindergarten	Standard Elem. CLAD	History		Tenured

08/25/86	Taylor, Judy	100	MES	Grade 1	Multiple Subject CLAD	Education		Tenured
08/25/86	Egly, Jill	100	MES	Grade 4	Multi-Sub/Soc.Sci Supp L.H. Specialist CLAD	History	Science	Tenured
09/10/85	Anderson, Carol	94	District	School Nurse	Prof. Clear Health Serv; Audiometrist	Nursing		Tenured
08/27/84	Dunning, Deborah	100	MES	Grade 1	Standard Elem. CLAD	History		Tenured
08/27/84	Boyd, Brandon	100	WHS	Art/Media	S.S. – Art CLAD	Fine & Applied Art		Tenured
08/31/83	Olsen, Mark	100	WIS	5-8 P.E.	S.S. P.E. with English Supplement (CLAD – in training)	P.E.		Tenured
08/27/81	Goings, Aleta (off 2½yrs) (on leave 03/04)	100	MES	Grade 1	Multiple Subject CLAD	Liberal Arts	Religion	Tenured
09/10/77 (off 2 yrs)	Holley, Juliann	100	MES	Kindergarten	Standard Elem. (CLAD – in training)	Geography		Tenured
08/30/79	Hays, Margaret	100	MES	Grade 4	Multiple Subject SB 1969	Lib. Studies		Tenured
08/30/79	Pastorino, Ellen	100	WIS/WHS	Music	Multiple Subject	Anthropology	Music	Tenured
08/30/79	Perry, John	100	WHS	Biology, Anatomy	S.S. - P.E. with Biology Supplement (CLAD – in training)	P.E.		Tenured
09/01/77	Vierra, Jennifer (off 1 yr)	100	MES	Grade 3	Multiple Subject (CLAD - in training)	Liberal Studies		Tenured
09/01/77	Simleness, Marilyn	100	WHS	Math	Stand. Elem./Multiple Subject/S.S. Math SB 1969	Math	English	Tenured
09/01/77	Bell, Doug	100	WHS	Welding	S.S. Ag/Special -Ag extra classes Bd. authorized Sci/Math	Ag		Tenured
09/02/76	Zuckerman, Linda	100	MES	Grade 1	Multiple Subject SB 1969	Liberal Studies		Tenured

08/28/74	DeDontney, Carol (2 half yr lvs)	100	WIS	P.E.	Standard Secondary w/Board Waiver (CLAD – in training)	P.E.	Psychology	Tenured
08/28/74	Disbrow, Carla	100	MES	Kindergarten	Stand. Elementary SB 1969	History	Philosophy	Tenured
08/29/73 (off ½yr)	Potts, Kathy	100	WHS	Career Ed./Counselor	Standard Secondary; Pupil Pers. Services	Home Ec.	Psychology	Tenured
08/28/72	Zuckerman, Ed	100	WHS	P.E./Geography	Standard Secondary	P.E.		Tenured
08/26/70	Landberg, Sondra (off 7 months)	100	WIS	Rdg/Math Enhancement	Standard Elementary SB 1969	Social Studies		Tenured

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 01/23/09

Request For Placement on Board Agenda:

AGENDA TOPIC: Request permission to establish temporary interfund transfers of special or restricted funds moneys to address cash flow issues if the need arises.

PRESENTER: Betty Skala, Director of Business Services

Background Information:

Because the State of California is deferring revenues such as revenue limit apportionments, state categoricals such as class size reduction funding until next fiscal year, we have the potential to have cash flow issues in the general fund. At this time, because our district has been certified by Glenn County Office of Education as a negative, we are ineligible to borrow funds via a Tax and Revenue Anticipation Notes (TRANS). We are limited to internally temporarily borrowing funds from various funds, but no more than 75% of the money held in any fund and it must be repaid within the fiscal year or next fiscal year if borrowed within the last 120 days of the fiscal year. We have available cash in four funds (14, 17, 20 & 25) in the amount of $1,196,407 and can borrow up to $897,305 should the need arise.

If the internal borrowing is not adequate to meet our cash flow needs and we continue to have a negative interim report status, other options include requesting a loan from the COE or County of Glenn and lastly the State of California. We can also request a deferral of Special Education Excess Cost transfer ($516,538) to July/August when the State releases our funds.

Attached is a cash flow report as of the date of this agenda item reflecting our current status on all funds.

Recommendations:

Authorize temporary interfund transfers of special or restricted funds money to address cash flow issues if the need arises.

WILLOWS UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2008-09 -14

RESOLUTION TO ESTABLISH TEMPORARY INTERFUND TRANSFERS OF SPECIAL OR RESTRICTED FUND MONEYS

ON MOTION of Member _____, seconded by Member _____, the following resolution is hereby adopted:

WHEREAS, the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code Section 42603; and

WHEREAS, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account; and

WHEREAS, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year;

NOW THEREFORE, BE IT RESOLVED that the Governing Board of the Willows Unified School District, in accordance with the provisions of Education Code section 42603 adopts the following authorization for fiscal year 2008-2009 to temporarily transfer funds between the following funds provided that all transfers are approved by the Superintendent or his designee:

Applicable funds include Fund 25 (Capital Facilities Fund); Fund 20 (Post Retirement); Fund 17 (Special Reserve), Fund 13 (Cafeteria) and Fund 01 (General Fund).

PASSED AND ADOPTED by the Governing Board on _____ 20___, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA

COUNTY OF GLENN

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this _____ day of _____, 20_____.

_____

Clerk/Secretary of the Governing Board

Account classifications selected

	Fd	Res	Y	Goal	Func	Obj	Sit	BdR	DD
1.	-	-	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-	-	-

Field ranges selected

FI	RANGE

Primary sort/rollup levels: FD

Data source: GLSTEX Standard Extract

Report template: CTGLD310.DATA.QSSUSER: TUE, FEB 14, 2006, 2:13 PM

Include App/UnApp GL trans: A

Output file: None

Report prepared: FRI, JAN 23, 2009, 5:14 PM

Fund :01 GENERAL FUND

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
A. BEGINNING CASH.....9110												3,297,164.50
	3,297,165	3,678,689	4,295,135	4,254,606	3,593,822	1,636,371	3,008,196	2,830,289	2,830,289	2,830,289	2,830,289	2,830,289
B. RECEIPTS												
Revenue Limit												
Property Tax.....8020-8079												2,215,932.20
	0	0	66,224	142,687	28,728	1,960,803	17,490	0	0	0	0	0
State Aid.....8010-8019												3,640,329.00
	1,018,261	1,018,261	1,018,261	585,546	0	0	0	0	0	0	0	0
Other.....8080-8099												26,006.06
	3,867	4,605	4,792	4,525	3,929	4,170	119	0	0	0	0	0
Federal Revenues.....8100-8299												481,094.09
	0	92,177	107,854	116,910	10,602	246,739	-93,188	0	0	0	0	0
Other State Revenues.....8300-8599												944,179.00
	1,515	1,500	62,422	544,894	68,740	205,940	59,168	0	0	0	0	0
Other Local Revenues.....8600-8799												173,283.27
	156	924	11,377	4,983	0	29,655	126,189	0	0	0	0	0
Interfund Transfers In.....8910-8929												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources.8931-8979												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS												7,480,823.62
	1,023,798	1,117,466	1,270,931	1,399,545	111,999	2,447,306	109,778	0	0	0	0	0
C. DISBURSEMENTS												
Certificated Salaries.....1000-1999												3,613,585.63
	71,287	707,272	688,584	692,328	718,920	713,481	21,714	0	0	0	0	0
Classified Salaries.....2000-2999												897,026.73
	101,698	164,334	153,569	150,323	152,566	164,497	10,041	0	0	0	0	0
Employee Benefits.....3000-3999												988,638.04
	95,626	177,471	173,151	195,788	141,348	167,520	37,734	0	0	0	0	0
Supplies 4000-4999												306,156.38
	-2,644	70,620	82,826	33,704	57,974	39,694	23,982	0	0	0	0	0
Services 5000-5999												755,737.23
	222,122	66,977	119,799	88,994	106,988	41,355	109,501	0	0	0	0	0
Capital Outlays.....6000-6599												6,441.69
	6,314	128	0	0	0	0	0	0	0	0	0	0
Other Outgo.....7100-7299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Indirect costs.....7300-7499												21,617.76
	0	10,809	0	0	10,809	0	0	0	0	0	0	0
Interfund Transfers Out.....7600-7629												113,325.00
	0	179,578	0	-66,253	0	0	0	0	0	0	0	0
All Other Financing Uses....7630-7699												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Trans.....9640												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSMENTS												6,702,528.46
	494,403	1,377,189	1,217,929	1,094,884	1,188,605	1,126,546	202,972	0	0	0	0	0
NET INCREASE/DECREASE (B - C)												778,295.16
	529,395	-259,723	53,001	304,661	-1,076,606	1,320,760	-93,194	0	0	0	0	0

Fund :01 GENERAL FUND

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
D. PRIOR YEAR TRANSACTIONS												
Accounts Receivable.....9120-9499												901,352.50
	417,452	847,466	1,090	-674,488	191,088	2,888	115,857	0	0	0	0	0
Accounts Payable.....9500-9630												1,967,271.02
	565,323	-50,543	-21,859	290,957	1,075,970	-48,176	155,600	0	0	0	0	0
Deferred Revenue.....9650												116,415.91
	0	0	116,416	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS												-1,182,334.43
	-147,871	898,009	-93,467	-965,445	-884,882	51,064	-39,744	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)												-404,039.27
	381,524	638,286	-40,465	-660,784	-1,961,488	1,371,825	-132,938	0	0	0	0	0
F. ENDING CASH (A + E)												2,830,288.88
	3,678,689	4,316,975	4,254,670	3,593,822	1,632,334	3,008,196	2,875,259	2,830,289	2,830,289	2,830,289	2,830,289	2,830,289

07/01/2008 - 06/30/2009

Fund :13 CAFETERIA

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
A. BEGINNING CASH.....9110												23,825.40
	23,825	-12,387	168,485	118,122	22,576	10,602	-32,661	-59,009	-59,009	-59,009	-59,009	-59,009
B. RECEIPTS												
Revenue Limit												
Property Tax.....8020-8079												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
State Aid.....8010-8019												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other.....8080-8099												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues.....8100-8299												74,080.27
	0	0	0	0	74,080	0	0	0	0	0	0	0
Other State Revenues.....8300-8599												7,339.47
	0	0	0	0	7,339	0	0	0	0	0	0	0
Other Local Revenues.....8600-8799												49,283.41
	-167	0	37	32,224	0	17,190	0	0	0	0	0	0
Interfund Transfers In.....8910-8929												110,368.00
	0	176,621	0	-66,253	0	0	0	0	0	0	0	0
All Other Financing Sources.8931-8979												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS												241,071.15
	-167	176,621	37	-34,029	81,420	17,190	0	0	0	0	0	0
C. DISBURSEMENTS												
Certificated Salaries.....1000-1999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Classified Salaries.....2000-2999												113,518.26
	1,569	22,029	21,906	22,687	22,235	22,381	712	0	0	0	0	0
Employee Benefits.....3000-3999												81,205.00
	12,177	13,216	13,202	17,271	8,542	12,778	4,019	0	0	0	0	0
Supplies 4000-4999												156,377.23
	0	0	43,410	31,796	34,260	25,295	21,617	0	0	0	0	0
Services 5000-5999												10,698.02
	8,900	636	225	897	40	0	0	0	0	0	0	0
Capital Outlays.....6000-6599												9,675.88
	2,249	7,427	0	0	0	0	0	0	0	0	0	0
Other Outgo.....7100-7299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Indirect costs.....7300-7499												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out.....7600-7629												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses....7630-7699												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Trans.....9640												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSMENTS												371,474.39
	24,894	43,308	78,743	72,650	65,078	60,454	26,347	0	0	0	0	0
NET INCREASE/DECREASE (B - C)												-130,403.24
	-25,061	133,313	-78,706	-106,680	16,342	-43,264	-26,347	0	0	0	0	0

07/01/2008 - 06/30/2009

Fund :13 CAFETERIA

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
D. PRIOR YEAR TRANSACTIONS												
Accounts Receivable.....9120-9499												89,995.18
	11,472	50,180	28,343	0	0	0	0	0	0	0	0	0
Accounts Payable.....9500-9630												42,425.84
	22,622	2,622	0	-11,134	28,316	0	0	0	0	0	0	0
Deferred Revenue.....9650												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS												47,569.34
	-11,151	47,558	28,343	11,134	-28,316	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)												-82,833.90
	-36,212	180,871	-50,363	-95,545	-11,974	-43,264	-26,347	0	0	0	0	0
F. ENDING CASH (A + E)												-59,008.50
	-12,387	168,485	118,122	22,576	10,602	-32,661	-59,009	-59,009	-59,009	-59,009	-59,009	-59,009

07/01/2008 - 06/30/2009

Fund :14 DEFERRED MAINTENANCE

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
A. BEGINNING CASH.....9110												349,433.38
	349,433	299,881	253,118	255,677	249,152	249,152	250,877	250,877	250,877	250,877	250,877	250,877
B. RECEIPTS												
Revenue Limit												
Property Tax.....8020-8079												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
State Aid.....8010-8019												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other.....8080-8099												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues.....8100-8299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenues.....8300-8599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenues.....8600-8799												2,602.42
	0	0	878	0	0	1,725	0	0	0	0	0	0
Interfund Transfers In.....8910-8929												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources.8931-8979												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS												2,602.42
	0	0	878	0	0	1,725	0	0	0	0	0	0
C. DISBURSEMENTS												
Certificated Salaries.....1000-1999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Classified Salaries.....2000-2999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits.....3000-3999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Supplies 4000-4999												232.66
	-1,695	1,928	0	0	0	0	0	0	0	0	0	0
Services 5000-5999												88,430.67
	43,373	34,504	4,029	6,525	0	0	0	0	0	0	0	0
Capital Outlays.....6000-6599												12,026.00
	0	12,026	0	0	0	0	0	0	0	0	0	0
Other Outgo.....7100-7299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Indirect costs.....7300-7499												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out.....7600-7629												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses....7630-7699												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Trans.....9640												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSMENTS												100,689.33
	41,677	48,458	4,029	6,525	0	0	0	0	0	0	0	0
NET INCREASE/DECREASE (B - C)												-98,086.91
	-41,677	-48,458	-3,151	-6,525	0	1,725	0	0	0	0	0	0

Fund :14 DEFERRED MAINTENANCE

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
D. PRIOR YEAR TRANSACTIONS												
Accounts Receivable.....9120-9499												7,069.64
	1,360	0	5,710	0	0	0	0	0	0	0	0	0
Accounts Payable.....9500-9630												7,539.26
	9,235	-1,695	0	0	0	0	0	0	0	0	0	0
Deferred Revenue.....9650												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS												-469.62
	-7,875	1,695	5,710	0	0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)												-98,556.53
	-49,552	-46,763	2,559	-6,525	0	1,725	0	0	0	0	0	0
F. ENDING CASH (A + E)												250,876.85
	299,881	253,118	255,677	249,152	249,152	250,877	250,877	250,877	250,877	250,877	250,877	250,877

07/01/2008 - 06/30/2009

Fund :17 SPECIAL RESERVE - OTHER

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
A. BEGINNING CASH.....9110												16,955.27
	16,955	17,021	19,978	20,035	20,035	20,035	20,173	27,917	27,917	27,917	27,917	27,917
B. RECEIPTS												
Revenue Limit												
Property Tax.....8020-8079												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
State Aid.....8010-8019												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other.....8080-8099												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues.....8100-8299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenues.....8300-8599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenues.....8600-8799												228.20
	0	0	57	0	0	138	33	0	0	0	0	0
Interfund Transfers In.....8910-8929												10,668.52
	0	2,957	0	7,712	0	0	0	0	0	0	0	0
All Other Financing Sources.8931-8979												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS												10,896.72
	0	2,957	57	7,712	0	138	33	0	0	0	0	0
C. DISBURSEMENTS												
Certificated Salaries.....1000-1999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Classified Salaries.....2000-2999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits.....3000-3999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Supplies 4000-4999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Services 5000-5999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlays.....6000-6599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo.....7100-7299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Indirect costs.....7300-7499												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out.....7600-7629												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses....7630-7699												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Trans.....9640												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSMENTS												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
NET INCREASE/DECREASE (B - C)												10,896.72
	0	2,957	57	7,712	0	138	33	0	0	0	0	0

Fund :17 SPECIAL RESERVE - OTHER

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
D. PRIOR YEAR TRANSACTIONS												
Accounts Receivable.....9120-9499												65.26
	65	0	0	-7,712	0	0	7,712	0	0	0	0	0
Accounts Payable.....9500-9630												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue.....9650												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS												65.26
	65	0	0	-7,712	0	0	7,712	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)												10,961.98
	65	2,957	57	0	0	138	7,744	0	0	0	0	0
F. ENDING CASH (A + E)												27,917.25
	17,021	19,978	20,035	20,035	20,035	20,173	27,917	27,917	27,917	27,917	27,917	27,917

07/01/2008 - 06/30/2009

Fund :20 SPCL RSRV POST EMPLMNT BENEFIT

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
A. BEGINNING CASH.....9110												605,792.60
	605,793	608,123	-51,649	-50,994	834,400	672,006	676,611	676,611	676,611	676,611	676,611	676,611
B. RECEIPTS												
Revenue Limit												
Property Tax.....8020-8079												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
State Aid.....8010-8019												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other.....8080-8099												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues.....8100-8299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenues.....8300-8599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenues.....8600-8799												5,259.75
	0	0	655	0	0	4,604	0	0	0	0	0	0
Interfund Transfers In.....8910-8929												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources.8931-8979												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS												5,259.75
	0	0	655	0	0	4,604	0	0	0	0	0	0
C. DISBURSEMENTS												
Certificated Salaries.....1000-1999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Classified Salaries.....2000-2999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits.....3000-3999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Supplies 4000-4999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Services 5000-5999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlays.....6000-6599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo.....7100-7299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Indirect costs.....7300-7499												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out.....7600-7629												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses....7630-7699												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Trans.....9640												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSMENTS												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
NET INCREASE/DECREASE (B - C)												5,259.75
	0	0	655	0	0	4,604	0	0	0	0	0	0

Fund :20 SPCL RSRV POST EMPLMNT BENEFIT

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
D. PRIOR YEAR TRANSACTIONS												
Accounts Receivable.....9120-9499												227,952.36
	2,330	2,622	0	223,000	0	0	0	0	0	0	0	0
Accounts Payable.....9500-9630												162,394.04
	0	662,394	0	-662,394	162,394	0	0	0	0	0	0	0
Deferred Revenue.....9650												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS												65,558.32
	2,330	-659,772	0	885,394	-162,394	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)												70,818.07
	2,330	-659,772	655	885,394	-162,394	4,604	0	0	0	0	0	0
F. ENDING CASH (A + E)												676,610.67
	608,123	-51,649	-50,994	834,400	672,006	676,611	676,611	676,611	676,611	676,611	676,611	676,611

07/01/2008 - 06/30/2009

Fund :25 CAPITAL FACILITIES

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
A. BEGINNING CASH.....9110												233,498.03
	233,498	234,380	234,380	233,125	235,634	235,634	241,002	241,002	241,002	241,002	241,002	241,002
B. RECEIPTS												
Revenue Limit												
Property Tax.....8020-8079												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
State Aid.....8010-8019												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other.....8080-8099												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues.....8100-8299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenues.....8300-8599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenues.....8600-8799												8,596.72
	0	0	720	2,509	0	5,369	0	0	0	0	0	0
Interfund Transfers In.....8910-8929												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources.8931-8979												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS												8,596.72
	0	0	720	2,509	0	5,369	0	0	0	0	0	0
C. DISBURSEMENTS												
Certificated Salaries.....1000-1999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Classified Salaries.....2000-2999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits.....3000-3999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Supplies 4000-4999												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Services 5000-5999												1,974.00
	0	0	1,974	0	0	0	0	0	0	0	0	0
Capital Outlays.....6000-6599												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo.....7100-7299												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Indirect costs.....7300-7499												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out.....7600-7629												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses....7630-7699												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Trans.....9640												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSMENTS												1,974.00
	0	0	1,974	0	0	0	0	0	0	0	0	0
NET INCREASE/DECREASE (B - C)												6,622.72
	0	0	-1,254	2,509	0	5,369	0	0	0	0	0	0

Fund :25 CAPITAL FACILITIES

	July	August	September	October	November	December	January	February	March	April	May	Totals/Final June
D. PRIOR YEAR TRANSACTIONS												
Accounts Receivable.....9120-9499												881.54
	882	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable.....9500-9630												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue.....9650												0.00
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS												881.54
	882	0	0	0	0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)												7,504.26
	882	0	-1,254	2,509	0	5,369	0	0	0	0	0	0
F. ENDING CASH (A + E)												241,002.29
	234,380	234,380	233,125	235,634	235,634	241,002	241,002	241,002	241,002	241,002	241,002	241,002

RESOLUTION NO. 2008-09-15

GOVERNING BOARD OF THE WILLOWS UNIFIED SCHOOL DISTRICT

APPROVAL OF BEHAVIORAL INTERVENTION PLANS [HUGHES BILL] MANDATED COST CLAIM SETTLEMENT AND AGREEMENT TO WAIVE FUTURE CLAIMS

WHEREAS, the Commission on State Mandates ("the Commission"), in a test claim known as the Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim, has determined that, since 1993, there are unfunded state mandates exceeding the federal requirements in the following seven (7) components of the Hughes Bill Statute and Regulations (California Education Code section 56523 and California Code of Regulations, title 5, sections 3001, subdivisions (c), (d), (e), (f), and (aa), and 3052): special education local plan area ("SELPA") plan requirements, development and implementation of behavioral intervention plans, functional analysis assessments, modifications and contingent behavioral intervention plans, development and implementation of emergency interventions, prohibited behavioral intervention plans, and due process hearings;

WHEREAS, these state mandates remain required components of the Hughes Bill Statute and Regulations;

WHEREAS, final claiming instructions for the Behavioral Intervention Plans Mandated Cost Claim were never adopted by the Commission due to various disputes that arose with the State;

WHEREAS, the State's Department of Finance disputes that any of the identified Behavioral Intervention Plans Mandated Cost Claim mandates qualify for state reimbursement because it contends they are required by federal law, and therefore the State has filed a lawsuit with the Sacramento Superior Court, case No. 03CS01432, to contest the Commission's decision in the Behavioral Intervention Plans Mandated Cost Claim;

WHEREAS, the Test Claimants believe that the identified mandates require new programs and increased levels of service in excess of federal law, and are therefore unfunded state mandates, and therefore the Test Claimants oppose the court action filed by the State challenging the Commission's decision;

WHEREAS, this litigation could thwart resolution of these matters for a number of years;

WHEREAS, to avoid the cost and uncertainty of further litigation, to alleviate the uncertainty regarding the Hughes Bill Statute and Regulations funding, and to expedite the resolution of this long-pending mandate claim, the State and the Test Claimants ("Parties") have determined to compromise and settle the claims set forth in the Behavioral Intervention Plans Mandated Cost Claim;

WHEREAS, the Parties have negotiated a settlement agreement ("Agreement"), which provides $520 million as general fund reimbursement for past costs associated with the Hughes Bill Statute and Regulations, allocated as follows:

- $510 million to school districts based on 2007-08 P-2 average daily attendance ("ADA") (about $14.85 per ADA annually for six years, beginning in 2011-12, or for a lesser period at the State's discretion should the State choose to accelerate payment of such reimbursement);

- $1.5 million to county offices of education in 2009-10 based on December 2007 county special education pupil count, about $35.06 per pupil, with no county office of education receiving less than $5,000;

- $6 million to SELPAs in 2009-10 based on December 2007 special education pupil count, about $8.85 per pupil, with no SELPA receiving less than $10,000; and

- $2.5 million in 2009-10 for administrative costs incurred in pursuing the Claim;

WHEREAS, the settlement further provides $65 million as a permanent increase to the AB 602 funding base for special education programs and services beginning in 2009-10, resulting in each SELPA's funding rate increasing by about $10.92 per ADA, with this amount increasing by the cost of living adjustment and ADA growth in subsequent years;

WHEREAS, by approving this settlement the Willows Unified School District will receive approximately $150,302.12 in discretionary funding for retroactive reimbursement, ($25,050.35 over six-years in equal installments) unless the State, in its discretion, accelerates payment of such reimbursement;

WHEREAS, the Willows Unified School District, in exchange for the foregoing financial settlement, must waive its right to file any further mandate claims arising from the Hughes Bill Statute and Regulations, or to benefit from any new Hughes Bill Statue and Regulations claims filed, unless the Hughes Bill Statute and Regulations change;

WHEREAS, if for some reason the settlement process is not completed, the Waiver will not take effect;

WHEREAS, the Governing Board of the Willows Unified School District has reviewed the Notice to LEAs Re: Pending Settlement of the Behavioral Intervention Plans [Hughes Bill] Mandated Cost Claim and the required Waiver; and

WHEREAS, the District administrative staff, having reviewed the terms of the pending settlement, recommends that the Governing Board approve the settlement and agree to waive its rights to file mandated cost claims arising from the Hughes Bill Statute and Regulations in the future or to benefit from such claims unless the Hughes Bill Statute and Regulations change;

NOW THEREFORE, BE IT RESOLVED, the Governing Board of the Willows Unified School District approves the terms of the pending settlement of the Behavioral Intervention Plans Mandated Cost Claim, agrees to waive its rights regarding claims as set forth in the attached Waiver, and authorizes the Superintendent [or Associate/Assistant Superintendent (as appropriate)] to sign the required Waiver and to deliver it as requested by no later than February 28, 2009, and to complete any other administrative task necessary to effectuate this decision.

Passed and adopted by the Governing Board of the Willows Unified School District on_____(date)_____, by the following vote:

Ayes:_____

Noes:_____

Absent:_____

_____
President, Governing Board

_____
School District

_____
County, California

Attested by:_____
Secretary to the Board

00334.00100/105189.1

California School Boards Association

Education Legal Alliance

We fight better when we stand together.

The Education Legal Alliance takes on legal issues that impact schools.

Major victory

Thanks to the efforts of the Education Legal Alliance, on behalf of San Diego USD and Butte and San Joaquin COEs, there has been a settlement in the long-standing behavioral intervention plan (BIP) mandate with the state. As a result, **ALL** school districts, county offices and SELPAs (LEAs) will receive additional money in 2009–10.

What is this settlement about?

In response to legislation (AB 2586, the Hughes Bill), the State Board of Education in 1993 adopted regulations requiring LEAs to develop BIPs for special education students who exhibit serious behavioral problems. The regulations imposed detailed and costly requirements that exceed federal law. This claim has been tied up in the mandate reimbursement process and in the courts for over 14 years.

How much will LEAs receive?

Starting in 2009–10, LEAs will see increased AB 602 funding (the special education funding mechanism) in the amount of **$65 MILLION**. Commencing in 2010–11, that amount will be subject to cost-of-living adjustments. In addition, in settlement of the BIP costs going back to 1993–94, school districts will receive **$510 MILLION** payable in **$85 MILLION** annual installments over six years starting in 2011–12 and ending in 2016–17. **All payments will be made into school districts' general funds based on 2007–08 P2 ADA.** Also, in 2009–10 an additional **$7.5 MILLION** will be paid to COEs and SELPAs.

What are the next steps?

CSBA and the Education Legal Alliance have the responsibility for securing approval of the proposed settlement. Before the end of the year, LEAs will receive materials from CSBA asking for approval of the terms of the settlement. Each LEA must act on the approval and return the signed document to CSBA before the end of February. In order for the settlement to take effect, 85 percent of the LEAs representing 92 percent of the statewide ADA must approve it.

CSBA **California School Boards Association**
Education Legal Alliance

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