

# WILLOWS UNIFIED SCHOOL DISTRICT

Office of the Superintendent

Date: 6/11/09

## Request For Placement on Board Agenda:

**AGENDA TOPIC: Approval of 2009/10 Original Budget**

**PRESENTER: Betty Skala, Director of Business Services**

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### Background Information:

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications are in a format or on forms prescribed by the SPI. Notice that the format of the 2009/10 original budget with certification page is prepared using standard account code structure (SACS) software that complies with the education code. The original budget consists of two budgets, an estimated actual budget for 2008/09 and an original budget for 2009/10. Management is submitting the 2009/10 original budget for approval.

The estimated actual budget report shows a net deficiency of \$456,065.76 in unrestricted programs and an ending unrestricted fund balance of \$59,369.60. For the restricted programs, please remember the district budgets for a \$0 ending balance, therefore equal to beginning fund balance for restricted programs. This year we have an exception for two categoricals being appropriated into 2009/10 through 2011/12 in the amount of \$269,000 and have been designated as legally restricted balance. The two resources are CAHSEE and Instructional Materials.

The original budget for 2009/10 estimates a net excess of \$731,530 with an unrestricted ending fund balance of \$119,269.60. As usual, the district budgets for a \$0 ending fund balance in restricted programs except for the two programs needed for multi year. In regards to unrestricted, we can only reserve for economic uncertainties \$107,967.60, short \$274,707 to meet the 3% required. We have to utilize fund 17 to meet our reserve requirements, which has been primarily funded by borrowing from post retirement fund 20.

The 2009/10 original budget unrestricted ending fund balance contains the following components:

Revolving Fund (petty cash)	\$ 3,300
Stores Inventory	\$ 8,002
Reserve for Economic Uncertainties- 3% (AB1200 requirement)	\$ 107,968*
Reserve for Economic Uncertainties- 3% (local board requirement)	\$ <u>0</u>

Total Unrestricted Ending Fund Balance \$ 119,270

\* 3% = \$382,675

### Recommendations:

The administration would request the board approve and sign the SACS certification page for the original budget report for fiscal year 2009/10, includes recognizing the receipt of the flexibility transfers and using for other educational purposes as per Budget Trailer Bill (SBx3 4).

**WILLOWS UNIFIED SCHOOL DISTRICT**  
**Office of the Superintendent**

**Date: 06/10/09**

**Request For Placement on Board Agenda:**

**Public hearing with Budget adoption, but as a separate item.**

**AGENDA TOPIC: Flexibility Transfers for State Categoricals on the Tier III list**

**PRESENTER: Betty Skala, Director of Business Services**

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**Background Information:**

The Budget trailer bill (SBX 3 4) gives local school agencies the authority to use the funds received from the state for Tier III programs for “any educational purpose, to the extent permitted by federal law.” The flexibility to receive and transfer funds from these program is authorized for five years from 2008-09 through 2012-13. Included in this transfer is the ability to transfer 2007-08 ending balances into current year budget.

It is in the best interest of the District to receive all funds available as permitted by SBX 3 4, to unrestricted general fund and to be used for other educational purposes.

**Recommendations:**

Approve our receipt of flexibility transfers as prescribed by the Budget trailer bill (SBX 3 4) approved February 20, 2009 to be used to meet other educational purposes.

## Shirley Cooper

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**From:** Matt Juhl-Darlington [matt@mjdedlaw.com]  
**Sent:** Friday, June 12, 2009 10:08 AM  
**To:** Steve Olmos  
**Cc:** Shirley Cooper; 'Melissa Martindale'  
**Subject:** Agenda Language - - CONFIDENTIAL  
**Importance:** High

### CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

Dr. Olmos,

For your upcoming Board meeting, please agendize two of the matters we have discussed in the following manner - -

**(1) Re Crews v. WUSD litigation:**

"Closed Session. Conference with Legal Counsel re existing litigation. Gov. Code sec. 54956.9(a). Tim Crews v. Willows USD, et. al, Case No. 09CV00697."

**(2) Re reinstatement of previously RIF'd teaching position at Willows Community High School:**

"Open Session. Human Resources. Action. Consider modifying the Governing Board's previously adopted Resolution No. 2008-09-20 regarding the teaching position at Willows Community High School to reinstate the position to 1.0 FTE for the 2009-10 school year and directing administration to notify affected certificated employee(s) accordingly."

I will send you a Confidential Memo under separate cover from myself and Dino Velez for yours and the Board's review prior to the Board meeting re the *Tim Crews v. WUSD* litigation update.

Thank you,  
Matt

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6/12/2009