

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 10/09/2025

Request For Placement on Board Agenda:

**AGENDA TOPIC: Unaudited Actuals Financial Report for
Fiscal Year 2024-25**

PRESENTER: Diana Baca, Director of Business Services

Background Information:

The unaudited actuals financial statements are the fiscal year-end financial reports prepared and submitted to the California Department of Education. Please note the financial statements presented represent the financial position of the district before any audit adjustments. Education Code 42130 and 42131 require that financial reports and certifications be submitted in a format or on forms prescribed by the Superintendent of Public Instruction (SPI). The unaudited actuals with certification page are prepared using standardized account code structure (SACS) software that complies with the education code. Management is submitting the 2024-25 unaudited actuals for approval.

On the unrestricted side of the general fund, Willows Unified is reporting an ending fund balance of \$4,603,335.38 (Page 008, line 2, column A) as of June 30, 2025. This reflects a decrease of \$1,510,321.92 from the 2023-24 unrestricted beginning fund balance.

The *unrestricted* ending fund balance is comprised of the following components (Form 01 - section F, line 2 and Components of Ending Fund Balance, Column A):

Revolving Cash/Clearing Acct	\$ 4,275.00
Stores / Inventory	\$ 21,793.40
Prepaid Items	\$ 300,000.00
Designated for Economic Uncertainties	\$ 2,000,000.00
Undesignated/Unappropriated	<u>\$ 2,277,266.98</u>
Total Unrestricted Ending Fund Balance	<u>\$ 4,603,335.38</u>

The Fund 01 *restricted* ending fund balance is \$8,063,995.20 (Page 008, line 2, column B), an increase of \$358,322.45 from the beginning fund balance. The Restricted Balance Detail report can be found on Page 020 of the attached reports.

2024-25 is the first year for recording Student Body activities. The summary of transactions can be found on page 021.

Refer to Forms 08, 13, 14, 25, 40, 51 and 73 (pages 027-066) for information on other funds of the District.

For additional financial information, refer to the accompanying Supplemental SACS forms on pages 067-094: ADA, Classroom Expense Allocation, Assets, Debt, Inter-fund Activity, Indirect Cost Rates, Lottery Funds activity, Federal program Maintenance of Effort (MOE), and Program Cost Reporting.

Recommendations:

The administration respectfully requests the board approve and sign the SACS certification, Page 006, for the unaudited actual financial statements for fiscal year 2024-25.

10/9/2025

Willows USD

2024-25 Unaudited Actuals Report



Presented by: Diana Baca
DIRECTOR OF BUSINESS SERVICES

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Willows Unified (62661) - 2024-25 Year End									
8/28/2026									
General Assumptions									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on: ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	1,417	1,379	1,436	-	-	-	-	-	
Unduplicated Pupil Count (UPC)	1,142	1,117	1,069	-	-	-	-	-	
Unduplicated Pupil Percentage (UPP)	81.50%	81.37%	78.64%	0.00%	0.00%	0.00%	0.00%	0.00%	
Current Year LCFF Average Daily Attendance (ADA)	1,318.44	1,306.69	1,340.47	-	-	-	-	-	
Funded LCFF ADA	1,380.43	1,355.44	1,340.47	1,308.18	863.91	436.07	-	-	Current Year
LCFF ADA Funding Method	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average	Current Year	Current Year	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
LCFF Entitlement Summary									
Base Grant	\$13,720,634	\$14,580,894	\$14,498,132	\$14,466,393	\$9,845,048	\$5,137,805	\$-	\$-	
Grade Span Adjustment	518,051	552,414	527,525	525,404	354,638	186,477	-	-	
Adjusted Base Grant	\$14,238,685	\$15,133,308	\$15,025,657	\$14,991,797	\$10,199,686	\$5,324,282	\$-	\$-	
Supplemental Grant	2,320,905	2,462,794	2,363,236	-	-	-	-	-	
Concentration Grant	2,452,613	2,593,924	2,308,843	-	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$19,012,203	\$20,190,026	\$19,697,736	\$14,991,797	\$10,199,686	\$5,324,282	\$-	\$-	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-on: Home-to-School Transportation	121,326	131,299	132,704	135,756	139,856	144,639	149,427	154,268	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	66,415	75,095	135,419	-	-	-	-	-	
Total Allowance and Add-On Amounts	\$187,741	\$206,394	\$268,123	\$135,756	\$139,856	\$144,639	\$149,427	\$154,268	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$19,199,944	\$20,396,420	\$19,965,859	\$15,127,553	\$10,339,542	\$5,468,921	\$149,427	\$154,268	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 19,199,944	\$ 20,396,420	\$ 19,965,859	\$ 15,127,553	\$ 10,339,542	\$ 5,468,921	\$ 149,427	\$ 154,268	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,909	\$ 15,048	\$ 14,895	\$ 11,564	\$ 11,968	\$ 12,541	\$ -	\$ -	
Additional State Aid	-	-	-	-	-	-	1,348,850	1,344,009	
Total LCFF Entitlement with Additional State Aid	19,199,944	20,396,420	19,965,859	15,127,553	10,339,542	5,468,921	1,498,277	1,498,277	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 5,777,991	\$ 5,315,381	\$ 4,282,566	\$ -	\$ -	\$ -	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 1,192,564	\$ 2,173,672	\$ 4,898,384	\$ 261,636	\$ 172,782	\$ 87,214	\$ -	\$ -	
Net State Aid (excludes Additional State Aid)	\$ 12,229,389	\$ 12,907,367	\$ 10,784,909	\$ 14,865,917	\$ 10,166,760	\$ 5,381,707	\$ 149,427	\$ 154,268	
Additional State Aid	-	-	-	-	-	-	1,348,850	1,344,009	
Total Funding Sources	\$ 19,199,944	\$ 20,396,420	\$ 19,965,859	\$ 15,127,553	\$ 10,339,542	\$ 5,468,921	\$ 1,498,277	\$ 1,498,277	

Willows Unified (62661) - 2024-25 Year End									
8/28/2026									
Funding Source by Resource-Object									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
State Aid (Resource Code 0000, Object Code 8011)	\$ 12,229,389	\$ 12,907,367	\$ 10,784,909	\$ 14,865,917	\$ 10,166,760	\$ 5,381,707	\$ 1,498,277	\$ 1,498,277	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 1,192,564	\$ 2,173,672	\$ 4,898,384	\$ 261,636	\$ 172,782	\$ 87,214	\$ -	\$ -	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 42,597	\$ 9,313	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 6,719,425	\$ 6,138,469	\$ 4,887,220	\$ -	\$ -	\$ -	\$ -	\$ -	
% Change		-8.6459%	-20.3837%	-100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(941,434)	(823,088)	(604,654)	-	-	-	-	-	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 19,199,944	\$ 20,396,420	\$ 19,965,859	\$ 15,127,553	\$ 10,339,542	\$ 5,468,921	\$ 149,427	\$ 154,268	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,348,850	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 19,199,944	\$ 20,396,420	\$ 19,965,859	\$ 15,127,553	\$ 10,339,542	\$ 5,468,921	\$ 149,427	\$ 1,498,277	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)		\$ -	\$ 15,161,076	\$ 14,991,797	\$ 10,199,686	\$ 5,324,282	\$ 1,348,850	\$ 1,344,009	
Supplemental and Concentration Grant funding in the LCAP year		\$ -	\$ 4,672,079	\$ -	\$ -	\$ -	\$ -	\$ -	
Projected Additional 15% Concentration Grant funding in the LCAP year		\$ -	\$ 532,811	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services			30.82%	0.00%	0.00%	0.00%	0.00%	0.00%	

Willows Unified (62661) - 2024-25 Year End									
8/28/2026									
Necessary Small School Allowance by School									
District Current Year Necessary Small School (NSS) ADA									
District Funded NSS ADA									
District NSS Allowance									
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)									
CY ADA (Actual)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)									
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)									
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)									
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)									
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #6									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)									
CY ADA (Actual)	-	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-	-
Funded NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Willows Unified (62661) - 2024-25 Year End															8/28/2026		
PER-ADA FUNDING LEVELS																	
Base, Supplemental and Concentration Rate per ADA																	
Base Grants	Grades TK-3	\$	13,511.39	\$	14,610.22	\$	14,509.48	\$	11,323.00	\$	11,665.00	\$	12,063.00	\$	12,463.00	\$	12,867.00
	Grades 4-6	\$	12,423.17	\$	13,433.51	\$	13,341.44	\$	10,411.00	\$	10,725.00	\$	11,092.00	\$	11,459.00	\$	11,830.00
	Grades 7-8	\$	12,791.70	\$	13,831.08	\$	13,736.03	\$	10,719.00	\$	11,043.00	\$	11,421.00	\$	11,799.00	\$	12,181.00
	Grades 9-12	\$	15,209.83	\$	16,446.01	\$	16,334.31	\$	12,746.00	\$	13,131.00	\$	13,580.00	\$	14,030.00	\$	14,484.00
Base Grants	Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
	Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
	Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
	Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Grade Span Adjustment	Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
	Grades 4-6	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367
	Grades 7-8	\$	10,119	\$	10,951	\$	11,068	\$	11,323	\$	11,665	\$	12,063	\$	12,463	\$	12,867
	Grades 9-12	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Prorated Base, Supplemental and Concentration Rate per ADA	Grades TK-3	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
	Grades 4-6	\$	11,391	\$	12,327	\$	12,460	\$	12,746	\$	13,131	\$	13,580	\$	14,030	\$	14,484
	Grades 7-8	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
	Grades 9-12	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Prorated Grade Span Adjustment	Grades TK-3	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
	Grades 4-6	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
	Grades 7-8	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
	Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367
Supplemental Grant	Grades TK-3		20%		20%		20%		20%		20%		20%		20%		20%
	Grades 4-6	\$	2,024	\$	2,190	\$	2,214	\$	2,265	\$	2,333	\$	2,413	\$	2,493	\$	2,573
	Grades 7-8	\$	1,861	\$	2,014	\$	2,035	\$	2,082	\$	2,145	\$	2,218	\$	2,292	\$	2,366
	Grades 9-12	\$	1,916	\$	2,073	\$	2,096	\$	2,144	\$	2,209	\$	2,284	\$	2,360	\$	2,436
Actual - 1.00 ADA, Local UPP as follows:	Grades TK-3	\$	2,278	\$	2,465	\$	2,492	\$	2,549	\$	2,626	\$	2,716	\$	2,806	\$	2,897
	Grades 4-6		81.50%		81.37%		78.64%		0.00%		0.00%		0.00%		0.00%		0.00%
	Grades 7-8	\$	1,649	\$	1,782	\$	1,741	\$	-	\$	-	\$	-	\$	-	\$	-
	Grades 9-12	\$	1,517	\$	1,639	\$	1,601	\$	-	\$	-	\$	-	\$	-	\$	-
Concentration Grant (>55% population)	Grades TK-3	\$	1,562	\$	1,687	\$	1,648	\$	-	\$	-	\$	-	\$	-	\$	-
	Grades 4-6	\$	1,857	\$	2,006	\$	1,960	\$	-	\$	-	\$	-	\$	-	\$	-
	Grades 7-8		65%		65%		65%		65%		65%		65%		65%		65%
	Grades 9-12	\$	6,577	\$	7,118	\$	7,194	\$	7,360	\$	7,582	\$	7,841	\$	8,101	\$	8,364
Actual - 1.00 ADA, Local UPP >55% as follows:	Grades TK-3	\$	6,048	\$	6,545	\$	6,615	\$	6,767	\$	6,971	\$	7,210	\$	7,448	\$	7,690
	Grades 4-6	\$	6,227	\$	6,739	\$	6,811	\$	6,967	\$	7,178	\$	7,424	\$	7,669	\$	7,918
	Grades 7-8	\$	7,404	\$	8,013	\$	8,099	\$	8,285	\$	8,535	\$	8,827	\$	9,120	\$	9,415
	Grades 9-12		26.5000%		26.3700%		23.6400%		0.0000%		0.0000%		0.0000%		0.0000%		0.0000%
Actual - 1.00 ADA, Local UPP >55% as follows:	Grades TK-3	\$	1,743	\$	1,877	\$	1,701	\$	-	\$	-	\$	-	\$	-	\$	-
	Grades 4-6	\$	1,603	\$	1,726	\$	1,564	\$	-	\$	-	\$	-	\$	-	\$	-
	Grades 7-8	\$	1,650	\$	1,777	\$	1,610	\$	-	\$	-	\$	-	\$	-	\$	-
	Grades 9-12	\$	1,962	\$	2,113	\$	1,915	\$	-	\$	-	\$	-	\$	-	\$	-

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.79%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$479,341.42
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$11,494,293.62
	Appropriations Subject to Limit	\$11,494,293.62
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.16%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Oct 09, 2025

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: _____

Title: _____

For additional information on the unaudited actual reports, please contact:

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For School District:

Diana Baca

Name
Director of Business Services

Title
530-934-6600

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Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	20,969,739.38	0.00	20,969,739.38	19,750,022.00	0.00	19,750,022.00	-5.8%
2) Federal Revenue		8100-8299	40,556.33	1,534,434.46	1,574,990.79	1,000.00	736,578.00	737,578.00	-53.2%
3) Other State Revenue		8300-8599	343,643.29	3,821,843.36	4,165,486.65	306,927.00	3,838,603.00	4,145,530.00	-0.5%
4) Other Local Revenue		8600-8799	694,858.59	183,568.94	878,427.53	404,075.00	45,000.00	449,075.00	-48.9%
5) TOTAL, REVENUES			22,048,797.59	5,539,846.76	27,588,644.35	20,462,024.00	4,620,181.00	25,082,205.00	-9.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,287,443.32	1,230,609.79	10,518,053.11	8,543,075.00	1,049,932.00	9,593,007.00	-8.8%
2) Classified Salaries		2000-2999	3,292,122.42	1,085,021.66	4,377,144.08	2,500,629.00	1,298,428.00	3,799,057.00	-13.2%
3) Employee Benefits		3000-3999	3,833,616.15	784,796.52	4,618,412.67	3,133,918.00	1,213,615.00	4,347,533.00	-5.9%
4) Books and Supplies		4000-4999	984,249.81	893,176.97	1,877,426.78	528,728.00	820,219.00	1,348,947.00	-28.1%
5) Services and Other Operating Expenditures		5000-5999	1,620,075.16	640,168.10	2,260,243.26	1,885,250.00	1,078,673.00	2,963,923.00	31.1%
6) Capital Outlay		6000-6999	455,505.83	778,230.12	1,233,735.95	20,000.00	1,827,150.00	1,847,150.00	49.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,044,982.72	392,060.26	3,437,042.98	4,417,421.00	600,107.00	5,017,528.00	46.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(61,258.48)	61,258.48	0.00	(175,000.00)	175,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,456,736.93	5,865,321.90	28,322,058.83	20,854,021.00	8,063,124.00	28,917,145.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(407,939.34)	(325,475.14)	(733,414.48)	(391,997.00)	(3,442,943.00)	(3,834,940.00)	422.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	400,000.00	0.00	400,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	637,418.40	181,166.59	818,584.99	150,000.00	0.00	150,000.00	-81.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(864,964.18)	864,964.18	0.00	(653,440.00)	653,440.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,102,382.58)	683,797.59	(418,584.99)	(803,440.00)	653,440.00	(150,000.00)	-64.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,510,321.92)	358,322.45	(1,151,999.47)	(1,195,437.00)	(2,789,503.00)	(3,984,940.00)	245.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,113,657.30	7,705,672.75	13,819,330.05	4,603,335.38	8,063,995.20	12,667,330.58	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			6,113,657.30	7,705,672.75	13,819,330.05	4,603,335.38	8,063,995.20	12,667,330.58	-8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,113,657.30	7,705,672.75	13,819,330.05	4,603,335.38	8,063,995.20	12,667,330.58	-8.3%
2) Ending Balance, June 30 (E + F1e)			4,603,335.38	8,063,995.20	12,667,330.58	3,407,898.38	5,274,492.20	8,682,390.58	-31.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	0.00	0.00	0.00	-100.0%
Stores		9712	21,793.40	0.00	21,793.40	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	300,000.00	228,375.00	528,375.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,835,620.20	7,835,620.20	0.00	5,300,137.99	5,300,137.99	-32.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	9760						0.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,000,000.00	0.00	2,000,000.00				
Unassigned/Unappropriated Amount		9790	2,277,266.98	0.00	2,277,266.98	3,407,898.38	(25,645.79)	3,382,252.59	-100.0%
									48.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,477,958.79	7,525,814.91	10,003,773.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	5,413.42	521.72	5,935.14				
c) in Revolving Cash Account		9130	4,275.00	0.00	4,275.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	25,302.78	56,410.83	81,713.61				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	580,631.07	159,167.57	739,798.64				
4) Due from Grantor Government		9290	96,889.31	563,421.97	660,311.28				
5) Due from Other Funds		9310	3,638,824.00	0.00	3,638,824.00				
6) Stores		9320	21,793.40	0.00	21,793.40				
7) Prepaid Expenditures		9330	300,000.00	228,375.00	528,375.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,151,087.77	8,533,712.00	15,684,799.77				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,546,697.55	411,975.29	2,958,672.84				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,054.84	856.54	1,911.38				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	56,884.97	56,884.97				
6) TOTAL, LIABILITIES			2,547,752.39	469,716.80	3,017,469.19				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - ((I6 + J2)			4,603,335.38	8,063,995.20	12,667,330.58				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,784,909.00	0.00	10,784,909.00	11,419,451.00	0.00	11,419,451.00	5.9%
Education Protection Account State Aid - Current Year		8012	4,903,384.00	0.00	4,903,384.00	2,776,462.00	0.00	2,776,462.00	-43.4%
State Aid - Prior Years		8019	1,034,792.53	0.00	1,034,792.53	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	40,236.96	0.00	40,236.96	43,588.00	0.00	43,588.00	8.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	5,911,432.03	0.00	5,911,432.03	6,070,252.00	0.00	6,070,252.00	2.7%
Unsecured Roll Taxes		8042	310,812.55	0.00	310,812.55	291,301.00	0.00	291,301.00	-6.3%
Prior Years' Taxes		8043	(908,791.72)	0.00	(908,791.72)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	77,354.30	0.00	77,354.30	67,433.00	0.00	67,433.00	-12.8%
Education Revenue Augmentation Fund (ERAF)		8045	(371,549.18)	0.00	(371,549.18)	(172,574.00)	0.00	(172,574.00)	-53.6%

010

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

11 62661 0000000
Form 01
F8AEEH9RFX(2024-25)

Willows Unified
Glenn County

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			21,782,580.47	0.00	21,782,580.47	20,495,913.00	0.00	20,495,913.00	-5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(812,841.09)	0.00	(812,841.09)	(745,891.00)	0.00	(745,891.00)	-8.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,969,739.38	0.00	20,969,739.38	19,750,022.00	0.00	19,750,022.00	-5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	32,771.00	32,771.00	0.00	15,000.00	15,000.00	-54.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	874.07	0.00	874.07	1,000.00	0.00	1,000.00	14.4%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		656,815.87	656,815.87		575,000.00	575,000.00	-12.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		76,937.00	76,937.00		74,789.00	74,789.00	-2.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		35,111.00	35,111.00		34,256.00	34,256.00	-2.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		42,441.00	42,441.00		37,533.00	37,533.00	-11.6%
	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
	All Other	8290	39,682.26	690,358.59	730,040.85	0.00	0.00	0.00	-100.0%
	TOTAL, FEDERAL REVENUE		40,556.33	1,534,434.46	1,574,990.79	1,000.00	736,578.00	737,578.00	-53.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	63,696.00	0.00	63,696.00	60,820.00	0.00	60,820.00	-4.5%
Lottery - Unrestricted and Instructional Materials		8560	263,349.29	125,916.65	389,265.94	238,607.00	102,439.00	341,046.00	-12.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homesowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions//In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,485,727.00	1,485,727.00		1,485,727.00	1,485,727.00	0.0%
After School Education and Safety (ASES)	6010	8590		210,220.61	210,220.61		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,645,126.39	1,645,126.39		1,106,870.00	1,106,870.00	-32.7%
Arts and Music in Schools (Prop 28)	6770	8590		224,465.00	224,465.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,598.00	130,387.71	146,985.71	7,500.00	1,143,567.00	1,151,067.00	683.1%
TOTAL, OTHER STATE REVENUE			343,643.29	3,821,843.36	4,165,486.65	306,927.00	3,838,603.00	4,145,530.00	-0.5%

Description			Resource Codes		Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F	
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
OTHER LOCAL REVENUE													
Other Local Revenue													
County and District Taxes													
Other Restricted Levies													
Secured Roll			8615			0.00	0.00	0.00		0.00	0.00		0.0%
Unsecured Roll			8616			0.00	0.00	0.00		0.00	0.00		0.0%
Prior Years' Taxes			8617			0.00	0.00	0.00		0.00	0.00		0.0%
Supplemental Taxes			8618			0.00	0.00	0.00		0.00	0.00		0.0%
Non-Ad Valorem Taxes													
Parcel Taxes			8621			0.00	0.00	0.00		0.00	0.00		0.0%
Other			8622			0.00	0.00	0.00		0.00	0.00		0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			8625			0.00	0.00	0.00		0.00	0.00		0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			8629			0.00	0.00	0.00		0.00	0.00		0.0%
Sales													
Sale of Equipment/Supplies			8631			5.00	0.00	5.00		5,000.00	0.00	5,000.00	99,900.0%
Sale of Publications			8632			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Food Service Sales			8634			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Other Sales			8639			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Leases and Rentals			8650			35,951.16	0.00	35,951.16		27,920.00	0.00	27,920.00	-22.3%
Interest			8660			402,064.16	0.00	402,064.16		250,000.00	0.00	250,000.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments			8662			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Fees and Contracts													
Adult Education Fees			8671			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Non-Resident Students			8672			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			8675			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Interagency Services			8677			177,460.30	6,315.66	183,775.96		60,000.00	0.00	60,000.00	-67.4%
Mitigation/Developer Fees			8681			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Other Fees and Contracts			8689			11,925.00	0.00	11,925.00		10,000.00	0.00	10,000.00	-16.1%
Other Local Revenue													
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment			8691			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources			8697			0.00	0.00	0.00		0.00	0.00	0.00	0.0%
All Other Local Revenue			8699			67,452.97	177,253.28	244,706.25		51,155.00	45,000.00	96,155.00	-60.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			694,858.59	183,568.94	878,427.53	404,075.00	45,000.00	449,075.00	-48.9%
TOTAL, REVENUES			22,048,797.59	5,539,846.76	27,588,644.35	20,462,024.00	4,620,181.00	25,082,205.00	-9.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,563,308.87	855,200.42	8,418,509.29	6,820,049.00	695,616.00	7,515,665.00	-10.7%
Certificated Pupil Support Salaries		1200	349,290.08	213,930.15	563,220.23	321,657.00	197,768.00	519,425.00	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,104,028.37	78,829.70	1,182,858.07	1,003,630.00	78,086.00	1,081,716.00	-8.6%
Other Certificated Salaries		1900	270,816.00	82,649.52	353,465.52	397,739.00	78,462.00	476,201.00	34.7%
TOTAL, CERTIFICATED SALARIES			9,287,443.32	1,230,609.79	10,518,053.11	8,543,075.00	1,049,932.00	9,593,007.00	-8.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	727,415.11	227,349.23	954,764.34	112,400.00	386,032.00	498,432.00	-47.8%
Classified Support Salaries		2200	1,242,105.10	784,567.27	2,026,672.37	1,053,529.00	752,789.00	1,806,318.00	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	222,482.13	0.00	222,482.13	193,068.00	0.00	193,068.00	-13.2%
Clerical, Technical and Office Salaries		2400	764,402.83	41,827.72	806,230.55	720,892.00	57,622.00	778,514.00	-3.4%
Other Classified Salaries		2900	335,717.25	31,277.44	366,994.69	420,740.00	101,985.00	522,725.00	42.4%
TOTAL, CLASSIFIED SALARIES			3,292,122.42	1,085,021.66	4,377,144.08	2,500,629.00	1,298,428.00	3,799,057.00	-13.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,665,910.78	196,704.05	1,862,614.83	1,590,612.00	168,020.00	1,758,632.00	-5.6%
PERS		3201-3202	771,314.71	291,162.38	1,062,477.09	641,779.00	384,383.00	1,026,162.00	-3.4%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	402,457.99	105,210.53	507,668.52	346,892.00	124,131.00	471,023.00	-7.2%
Unemployment Insurance		3401-3402	366,817.07	106,198.72	473,015.79	314,337.00	122,851.00	437,188.00	-7.6%
Workers' Compensation		3501-3502	4,745.30	1,068.51	5,813.81	4,952.00	1,134.00	6,086.00	4.7%
OPEB, Allocated		3601-3602	257,873.58	47,038.94	304,912.52	223,025.00	47,430.00	270,455.00	-11.3%
OPEB, Active Employees		3701-3702	349,764.16	32,459.13	382,223.29	0.00	360,000.00	360,000.00	-5.8%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	2,600.00	0.00	2,600.00	New
TOTAL, EMPLOYEE BENEFITS		3901-3902	14,732.56	4,954.26	19,686.82	9,721.00	5,666.00	15,387.00	-21.8%
			3,833,616.15	784,796.52	4,618,412.67	3,133,918.00	1,213,615.00	4,347,533.00	-5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	48,610.12	21,783.45	70,393.57	20,000.00	255,931.00	275,931.00	292.0%
Books and Other Reference Materials		4200	12,803.10	8,958.35	21,761.45	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	628,249.57	531,178.79	1,159,428.36	425,728.00	376,755.00	802,483.00	-30.8%
Noncapitalized Equipment		4400	294,587.02	305,138.95	599,725.97	83,000.00	187,533.00	270,533.00	-54.9%
Food		4700	0.00	26,117.43	26,117.43	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			984,249.81	893,176.97	1,877,426.78	528,728.00	820,219.00	1,348,947.00	-28.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,050.67	176,284.80	201,335.47	108,500.00	217,666.00	326,166.00	62.0%
Dues and Memberships		5300	31,774.78	1,750.00	33,524.78	31,605.00	0.00	31,605.00	-5.7%
Insurance		5400 - 5450	479,320.00	0.00	479,320.00	568,162.00	0.00	568,162.00	18.5%
Operations and Housekeeping Services		5500	536,401.78	2,328.41	538,730.19	575,000.00	50,000.00	625,000.00	16.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,093.18	95,104.19	212,197.37	90,500.00	30,000.00	120,500.00	-43.2%
Transfers of Direct Costs		5710	(13,582.98)	13,582.98	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	389,865.16	349,113.49	738,978.65	441,483.00	755,431.00	1,196,914.00	62.0%
Communications		5900	54,152.57	2,004.23	56,156.80	70,000.00	25,576.00	95,576.00	70.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,620,075.16	640,168.10	2,260,243.26	1,885,250.00	1,078,673.00	2,963,923.00	31.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	327,793.92	253,000.03	580,793.95	0.00	100,000.00	100,000.00	-82.8%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education
SACS Financial Reporting Software - SACS V13
File: Fund-A, Version 10

016

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object11 62661 0000000
Form 01
F8AEEH9RFX(2024-25)Willows Unified
Glenn County

Description			Resource Codes		Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs			(61,258.48)	61,258.48	7310	0.00		(175,000.00)	175,000.00		0.00	0.0%
Transfers of Indirect Costs - Interfund			0.00	0.00	7350	0.00		0.00	0.00		0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(61,258.48)	61,258.48		0.00		(175,000.00)	175,000.00		0.00	0.0%
TOTAL, EXPENDITURES			22,456,736.93	5,865,321.90		28,322,058.83		20,854,021.00	8,063,124.00		28,917,145.00	2.1%
INTERFUND TRANSFERS												
INTERFUND TRANSFERS IN												
From: Special Reserve Fund			0.00	0.00	8912	0.00		0.00	0.00		0.00	0.0%
From: Bond Interest and Redemption Fund			0.00	0.00	8914	0.00		0.00	0.00		0.00	0.0%
Other Authorized Interfund Transfers In			400,000.00	0.00	8919	400,000.00		0.00	0.00		0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	0.00		400,000.00		0.00	0.00		0.00	-100.0%
INTERFUND TRANSFERS OUT												
To: Child Development Fund			0.00	0.00	7611	0.00		0.00	0.00		0.00	0.0%
To: Special Reserve Fund			0.00	181,166.59	7612	181,166.59		0.00	0.00		0.00	-100.0%
To State School Building Fund/County School Facilities Fund			0.00	0.00	7613	0.00		0.00	0.00		0.00	0.0%
To: Cafeteria Fund			637,418.40	0.00	7616	637,418.40		150,000.00	0.00		150,000.00	-76.5%
Other Authorized Interfund Transfers Out			0.00	0.00	7619	0.00		0.00	0.00		0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			637,418.40	181,166.59		818,584.99		150,000.00	0.00		150,000.00	-81.7%
OTHER SOURCES/USES												
SOURCES												
State Apportionments					8931							0.0%
Emergency Apportionments			0.00	0.00		0.00		0.00	0.00		0.00	0.0%
Proceeds												
Proceeds from Disposal of Capital Assets			0.00	0.00	8953	0.00		0.00	0.00		0.00	0.0%
Other Sources												
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	8965	0.00		0.00	0.00		0.00	0.0%
Long-Term Debt Proceeds												
Proceeds from Certificates of Participation			0.00	0.00	8971	0.00		0.00	0.00		0.00	0.0%
Proceeds from Leases			0.00	0.00	8972	0.00		0.00	0.00		0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00	0.00	8973	0.00		0.00	0.00		0.00	0.0%
Proceeds from SBITAs			0.00	0.00	8974	0.00		0.00	0.00		0.00	0.0%
All Other Financing Sources			0.00	0.00	8979	0.00		0.00	0.00		0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00		0.00		0.00	0.00		0.00	0.0%
USES												

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			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Description	Resource Codes	Object Codes								
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Financing Uses			7699	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues			8980	(864,964.18)	864,964.18	0.00	(653,440.00)	653,440.00	0.00	0.0%
Contributions from Restricted Revenues			8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				(864,964.18)	864,964.18	0.00	(653,440.00)	653,440.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)				(1,102,382.58)	683,797.59	(418,584.99)	(803,440.00)	653,440.00	(150,000.00)	-64.2%

Description			Function Codes		Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F		
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)			
A. REVENUES														
1) LCFF Sources		8010-8099	20,969,739.38			0.00		20,969,739.38	19,750,022.00		0.00		19,750,022.00	-5.8%
2) Federal Revenue		8100-8299	40,556.33			1,534,434.46		1,574,990.79	1,000.00		736,578.00		737,578.00	-53.2%
3) Other State Revenue		8300-8599	343,643.29			3,821,843.36		4,165,486.65	306,927.00		3,838,603.00		4,145,530.00	-0.5%
4) Other Local Revenue		8600-8799	694,858.59			183,568.94		878,427.53	404,075.00		45,000.00		449,075.00	-48.9%
5) TOTAL, REVENUES			22,048,797.59			5,539,846.76		27,588,644.35	20,462,024.00		4,620,181.00		25,082,205.00	-9.1%
B. EXPENDITURES (Objects 1000-7999)														
1) Instruction	1000-1999		11,132,505.34			2,393,655.44		13,526,160.78	9,105,900.00		3,101,493.00		12,207,393.00	-9.7%
2) Instruction - Related Services	2000-2999		2,740,843.32			382,552.22		3,123,395.54	2,753,672.00		255,725.00		3,009,397.00	-3.6%
3) Pupil Services	3000-3999		1,018,537.40			824,406.49		1,842,943.89	941,509.00		581,773.00		1,523,282.00	-17.3%
4) Ancillary Services	4000-4999		304,402.07			551,928.75		856,330.82	258,241.00		629,219.00		887,460.00	3.6%
5) Community Services	5000-5999		0.00			108,160.45		108,160.45	0.00		550,000.00		550,000.00	408.5%
6) Enterprise	6000-6999		0.00			0.00		0.00	0.00		0.00		0.00	0.0%
7) General Administration	7000-7999		2,112,202.01			141,269.97		2,253,471.98	1,798,431.00		657,220.00		2,455,651.00	9.0%
8) Plant Services	8000-8999		2,103,264.07			1,071,288.32		3,174,552.39	1,578,847.00		1,687,587.00		3,266,434.00	2.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,044,982.72			392,060.26		3,437,042.98	4,417,421.00		600,107.00		5,017,528.00	46.0%
10) TOTAL, EXPENDITURES			22,456,736.93			5,865,321.90		28,322,058.83	20,854,021.00		8,063,124.00		28,917,145.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)														
			(407,939.34)			(325,475.14)		(733,414.48)	(391,997.00)		(3,442,943.00)		(3,834,940.00)	422.9%
D. OTHER FINANCING SOURCES/USES														
1) Interfund Transfers														
a) Transfers In		8900-8929	400,000.00			0.00		400,000.00	0.00		0.00		0.00	-100.0%
b) Transfers Out		7600-7629	637,418.40			181,166.59		818,584.99	150,000.00		0.00		150,000.00	-81.7%
2) Other Sources/Uses														
a) Sources		8930-8979	0.00			0.00		0.00	0.00		0.00		0.00	0.0%
b) Uses		7630-7699	0.00			0.00		0.00	0.00		0.00		0.00	0.0%
3) Contributions		8980-8999	(864,964.18)			864,964.18		0.00	(653,440.00)		653,440.00		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,102,382.58)			683,797.59		(418,584.99)	(803,440.00)		653,440.00		(150,000.00)	-64.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)														
			(1,510,321.92)			358,322.45		(1,151,999.47)	(1,195,437.00)		(2,789,503.00)		(3,984,940.00)	245.9%
F. FUND BALANCE, RESERVES														
1) Beginning Fund Balance														
a) As of July 1 - Unaudited		9791	6,113,657.30			7,705,672.75		13,819,330.05	4,603,335.38		8,063,995.20		12,667,330.58	-8.3%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,113,657.30	7,705,672.75	13,819,330.05	4,603,335.38	8,063,995.20	12,667,330.58	-8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,113,657.30	7,705,672.75	13,819,330.05	4,603,335.38	8,063,995.20	12,667,330.58	-8.3%
2) Ending Balance, June 30 (E + F1e)			4,603,335.38	8,063,995.20	12,667,330.58	3,407,898.38	5,274,492.20	8,682,390.58	-31.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,275.00	0.00	4,275.00	0.00	0.00	0.00	-100.0%
Stores		9712	21,793.40	0.00	21,793.40	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	300,000.00	228,375.00	528,375.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,835,620.20	7,835,620.20	0.00	5,300,137.99	5,300,137.99	-32.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	9760						0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	2,277,266.98	0.00	2,277,266.98	3,407,898.38	(25,645.79)	3,382,252.59	48.5%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,352,027.36	1,037,017.36
5810	Other Restricted Federal	9,394.20	9,394.20
6266	Educator Effectiveness, FY 2021-22	235,201.92	135,174.92
6300	Lottery : Instructional Materials	496,070.32	333,281.32
6387	Career Technical Education Incentive Grant Program	1,223,403.62	1,223,403.62
6388	Strong Workforce Program	3,118.83	3,118.83
6546	Mental Health-Related Services	2,385.00	2,385.00
6547	Special Education Early Intervention Preschool Grant	19,076.00	19,076.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	574,936.86	522,436.86
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	420,123.09	420,123.09
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,577.75	2,577.75
7311	Classified School Employee Professional Development Block Grant	4,570.42	4,570.42
7399	LCFF Equity Multiplier	84,238.57	84,238.57
7412	A-G Access/Success Grant	23,640.21	0.00
7413	A-G Learning Loss Mitigation Grant	42,872.08	.08
7422	In-Person Instruction (IPI) Grant	23,944.23	23,944.23
7435	Learning Recovery Emergency Block Grant	1,428,505.25	181,593.25
7810	Other Restricted State	90,059.79	90,059.79
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	207,196.20	207,196.20
9010	Other Restricted Local	1,592,278.50	1,000,546.50
Total, Restricted Balance		7,835,620.20	5,300,137.99

021

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Willows Unified
Glenn County

11 62661 0000000
Form 08
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	357,536.40	0.00	-100.0%
5) TOTAL, REVENUES			357,536.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	347,814.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			347,814.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,721.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,721.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	234,369.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	234,369.78	New
d) Other Restatements		9795	224,647.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,647.82	234,369.78	4.3%
2) Ending Balance, June 30 (E + F1e)			234,369.78	234,369.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	234,369.78	234,369.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	234,369.78		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			234,369.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			234,369.78		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	357,536.40	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			357,536.40	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	347,814.44	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			347,814.44	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			347,814.44	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

024

Unaudited Actuals

Willows Unified
Glenn County

Student Activity Special Revenue Fund
Expenditures by Object

11 62661 0000000
Form 08
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

025
Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Willows Unified
Glenn County

11 62661 0000000
Form 08
F8AEEH9RFX(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	357,536.40	0.00	-100.0%
5) TOTAL, REVENUES			357,536.40	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		347,814.44	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			347,814.44	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,721.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,721.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	234,369.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	234,369.78	New
d) Other Restatements		9795	224,647.82	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,647.82	234,369.78	4.3%
2) Ending Balance, June 30 (E + F1e)			234,369.78	234,369.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	234,369.78	234,369.78	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	234,369.78	234,369.78
Total, Restricted Balance		234,369.78	234,369.78

027

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Willows Unified
Glenn County

11 62661 0000000
Form 13
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	933,072.36	843,211.00	-9.6%
3) Other State Revenue		8300-8599	608,916.00	480,000.00	-21.2%
4) Other Local Revenue		8600-8799	21,285.31	0.00	-100.0%
5) TOTAL, REVENUES			1,563,273.67	1,323,211.00	-15.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	654,461.11	576,823.00	-11.9%
3) Employee Benefits		3000-3999	299,911.52	284,499.00	-5.1%
4) Books and Supplies		4000-4999	530,399.95	604,646.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	76,804.35	31,393.00	-59.1%
6) Capital Outlay		6000-6999	8,715.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,570,292.08	1,497,361.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,018.41)	(174,150.00)	2,381.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	210,000.00	150,000.00	-28.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			210,000.00	150,000.00	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,981.59	(24,150.00)	-111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,234.40	688,215.99	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,234.40	688,215.99	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,234.40	688,215.99	41.8%
2) Ending Balance, June 30 (E + F1e)			688,215.99	664,065.99	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,025.55	0.00	-100.0%
Stores		9712	19,450.96	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	664,739.48	664,065.99	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	371,735.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	234.41		
c) in Revolving Cash Account		9130	4,025.55		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	120,706.70		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	252,298.74		
4) Due from Grantor Government		9290	6,326.29		
5) Due from Other Funds		9310	1,398.14		
6) Stores		9320	19,450.96		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			776,176.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49,136.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,824.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,960.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			688,215.99		
FEDERAL REVENUE					
Child Nutrition Programs		8220	933,072.36	843,211.00	-9.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			933,072.36	843,211.00	-9.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	608,916.00	480,000.00	-21.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			608,916.00	480,000.00	-21.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,538.60	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,881.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,865.56	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			21,285.31	0.00	-100.0%
TOTAL, REVENUES			1,563,273.67	1,323,211.00	-15.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	504,563.75	426,455.00	-15.5%
Classified Supervisors' and Administrators' Salaries		2300	101,049.36	103,071.00	2.0%
Clerical, Technical and Office Salaries		2400	48,848.00	47,297.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			654,461.11	576,823.00	-11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	162,425.48	154,647.00	-4.8%
OASDI/Medicare/Alternative		3301-3302	45,694.46	39,750.00	-13.0%
Health and Welfare Benefits		3401-3402	74,986.01	75,061.00	0.1%
Unemployment Insurance		3501-3502	287.92	261.00	-9.3%
Workers' Compensation		3601-3602	13,261.08	11,649.00	-12.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,256.57	3,131.00	-3.9%
TOTAL, EMPLOYEE BENEFITS			299,911.52	284,499.00	-5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,324.13	101,200.00	93.4%
Noncapitalized Equipment		4400	4,056.50	0.00	-100.0%
Food		4700	474,019.32	503,446.00	6.2%
TOTAL, BOOKS AND SUPPLIES			530,399.95	604,646.00	14.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	800.18	0.00	-100.0%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,680.15	16,193.00	142.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	69,074.02	15,200.00	-78.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,804.35	31,393.00	-59.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,715.15	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,715.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,570,292.08	1,497,361.00	-4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	210,000.00	150,000.00	-28.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			210,000.00	150,000.00	-28.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			210,000.00	150,000.00	-28.6%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	933,072.36	843,211.00	-9.6%
3) Other State Revenue		8300-8599	608,916.00	480,000.00	-21.2%
4) Other Local Revenue		8600-8799	21,285.31	0.00	-100.0%
5) TOTAL, REVENUES			1,563,273.67	1,323,211.00	-15.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,570,292.08	1,497,361.00	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,570,292.08	1,497,361.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,018.41)	(174,150.00)	2,381.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	210,000.00	150,000.00	-28.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			210,000.00	150,000.00	-28.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,981.59	(24,150.00)	-111.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,234.40	688,215.99	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,234.40	688,215.99	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,234.40	688,215.99	41.8%
2) Ending Balance, June 30 (E + F1e)			688,215.99	664,065.99	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,025.55	0.00	-100.0%
Stores		9712	19,450.96	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	664,739.48	664,065.99	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	480,117.06	429,889.57
5330	Child Nutrition: Summer Food Service Program Operations	117,181.65	217,181.65
5380	Child Nutrition: School Breakfast Startup	1,500.00	1,500.00
7033	Child Nutrition: School Food Best Practices Apportionment	57,524.39	7,078.39
9010	Other Restricted Local	8,416.38	8,416.38
Total, Restricted Balance		664,739.48	664,065.99

033

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Willows Unified
Glenn County

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Form 14
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(928.99)	0.00	-100.0%
5) TOTAL, REVENUES			(928.99)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(504.96)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	119,484.32	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,979.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,908.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,418.40	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,418.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,489.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,489.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,489.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,489.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	513.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			513.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	513.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			513.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(928.99)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(928.99)	0.00	-100.0%
TOTAL, REVENUES			(928.99)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(504.96)	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			(504.96)	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	6,250.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	113,234.32	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119,484.32	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			118,979.36	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	57,418.40	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,418.40	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,418.40	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(928.99)	0.00	-100.0%
5) TOTAL, REVENUES			(928.99)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		118,979.36	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118,979.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,908.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,418.40	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,418.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,489.95)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,489.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,489.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,489.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Unaudited Actuals

Deferred Maintenance Fund

Exhibit: Restricted Balance Detail

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Form 14

F8AEEH9RFX(2024-25)

Willows Unified
Glenn County

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

038

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

Willows Unified
Glenn County

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Form 25
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,901.90	0.00	-100.0%
5) TOTAL, REVENUES			15,901.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,901.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,901.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,913.05	28,814.95	123.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,913.05	28,814.95	123.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,913.05	28,814.95	123.1%
2) Ending Balance, June 30 (E + F1e)			28,814.95	28,814.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,754.83	28,754.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	60.12	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	60.12	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,559.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	255.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,814.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			28,814.95		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	788.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	15,113.52	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,901.90	0.00	-100.0%
TOTAL, REVENUES			15,901.90	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,901.90	0.00	-100.0%
5) TOTAL, REVENUES			15,901.90	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			15,901.90	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,901.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,913.05	28,814.95	123.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,913.05	28,814.95	123.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,913.05	28,814.95	123.1%
2) Ending Balance, June 30 (E + F1e)			28,814.95	28,814.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,754.83	28,754.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	60.12	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	60.12	New

Willows Unified
Glenn County

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	28,754.83	28,754.83
Total, Restricted Balance		28,754.83	28,754.83

044

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Willows Unified
Glenn County

11 62661 0000000
Form 35
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	998,768.97	0.00	-100.0%
4) Other Local Revenue		8600-8799	79,207.19	0.00	-100.0%
5) TOTAL, REVENUES			1,077,976.16	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,775.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,818.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,156,603.47	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,165,196.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,220.32)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,250,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,376,221.42	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,221.42	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,001.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	39,001.10	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	39,001.10	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	39,001.10	New
2) Ending Balance, June 30 (E + F1e)			39,001.10	39,001.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	39,001.10	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	39,001.10	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,529,796.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,955.78		
4) Due from Grantor Government		9290	380,249.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,939,001.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,900,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,900,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			39,001.10		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	998,768.97	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			998,768.97	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,623.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,583.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,207.19	0.00	-100.0%
TOTAL, REVENUES			1,077,976.16	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,775.01	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,775.01	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,818.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,818.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	112,910.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,025,268.77	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,424.70	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,156,603.47	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,165,196.48	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	850,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,250,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	1,376,221.42	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,376,221.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			126,221.42	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	998,768.97	0.00	-100.0%
4) Other Local Revenue		8600-8799	79,207.19	0.00	-100.0%
5) TOTAL, REVENUES			1,077,976.16	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,165,196.48	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,165,196.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(87,220.32)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,250,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,376,221.42	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			126,221.42	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,001.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	39,001.10	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	39,001.10	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	39,001.10	New
2) Ending Balance, June 30 (E + F1e)			39,001.10	39,001.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	39,001.10	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	39,001.10	New

Willows Unified
Glenn County

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

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Unaudited Actuals

Special Reserve Fund for Capital Outlay Projects
Expenditures by ObjectWillows Unified
Glenn County11 62661 0000000
Form 40
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,310.71	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,310.71	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,335.93	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,073,984.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,101,319.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,098,009.23)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,401,166.59	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,206,147.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,607,314.39	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			509,305.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	509,305.16	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	509,305.16	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	509,305.16	New
2) Ending Balance, June 30 (E + F1e)			509,305.16	509,305.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	509,305.16	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	509,305.16	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,396,432.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,396,432.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	187,127.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	700,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			887,127.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			509,305.16		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,310.71	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,310.71	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,310.71	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,601.65	0.00	-100.0%
Noncapitalized Equipment		4400	20,734.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,335.93	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	738,125.31	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,335,858.70	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,073,984.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,101,319.94	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,401,166.59	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,401,166.59	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	4,206,147.80	0.00	-100.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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Unaudited Actuals

Willows Unified
Glenn CountySpecial Reserve Fund for Capital Outlay Projects
Expenditures by Object11 62661 0000000
Form 40
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,206,147.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,607,314.39	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,310.71	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,310.71	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,101,319.94	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,101,319.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,098,009.23)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,401,166.59	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,206,147.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,607,314.39	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			509,305.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	509,305.16	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	509,305.16	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	509,305.16	New
2) Ending Balance, June 30 (E + F1e)			509,305.16	509,305.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	509,305.16	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	509,305.16	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

056

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Willows Unified
Glenn County

11 62661 0000000
Form 51
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,447.93	0.00	-100.0%
4) Other Local Revenue		8600-8799	796,518.32	0.00	-100.0%
5) TOTAL, REVENUES			798,966.25	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	681,658.80	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			681,658.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,307.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,307.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,459,741.18	1,577,048.63	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,741.18	1,577,048.63	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,741.18	1,577,048.63	8.0%
2) Ending Balance, June 30 (E + F1e)			1,577,048.63	1,577,048.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,577,048.63	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,577,048.63	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,576,517.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	31,011.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,607,528.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	30,479.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30,479.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,577,048.63		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,447.93	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,447.93	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	733,696.65	0.00	-100.0%
Unsecured Roll		8612	24,410.88	0.00	-100.0%
Prior Years' Taxes		8613	1,581.90	0.00	-100.0%
Supplemental Taxes		8614	4,345.33	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	32,483.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			796,518.32	0.00	-100.0%
TOTAL, REVENUES			798,966.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	429,808.78	0.00	-100.0%
Bond Interest and Other Service Charges		7434	251,850.02	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			681,658.80	0.00	-100.0%
TOTAL, EXPENDITURES			681,658.80	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,447.93	0.00	-100.0%
4) Other Local Revenue		8600-8799	796,518.32	0.00	-100.0%
5) TOTAL, REVENUES			798,966.25	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	681,658.80	0.00	-100.0%
10) TOTAL, EXPENDITURES			681,658.80	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			117,307.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,307.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,459,741.18	1,577,048.63	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,741.18	1,577,048.63	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,741.18	1,577,048.63	8.0%
2) Ending Balance, June 30 (E + F1e)			1,577,048.63	1,577,048.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,577,048.63	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,577,048.63	New

Willows Unified
Glenn County

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

061

Unaudited Actuals

Foundation Private-Purpose Trust Fund
Expenses by ObjectWillows Unified
Glenn County11 62661 0000000
Form 73
F8AEEH9RFX(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,988.52	0.00	-100.0%
5) TOTAL, REVENUES			3,988.52	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,988.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,988.52	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	105,114.83	109,103.35	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,114.83	109,103.35	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			105,114.83	109,103.35	3.8%
2) Ending Net Position, June 30 (E + F1e)			109,103.35	109,103.35	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	109,103.35	109,103.35	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	108,117.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	985.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			109,103.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			109,103.35		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,988.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,988.52	0.00	-100.0%
TOTAL, REVENUES			3,988.52	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

064

Unaudited Actuals

Foundation Private-Purpose Trust Fund
Expenses by Object

11 62661 0000000
Form 73
F8AEEH9RFX(2024-25)

Willows Unified
Glenn County

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,988.52	0.00	-100.0%
5) TOTAL, REVENUES			3,988.52	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,988.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,988.52	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	105,114.83	109,103.35	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,114.83	109,103.35	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			105,114.83	109,103.35	3.8%
2) Ending Net Position, June 30 (E + F1e)			109,103.35	109,103.35	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	109,103.35	109,103.35	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Willows Unified
Glenn County

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,308.18	1,308.18	1,308.18	1,249.25	1,249.25	1,249.25
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,308.18	1,308.18	1,308.18	1,249.25	1,249.25	1,249.25
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	32.29	32.29	32.29	20.70	20.70	20.70
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.29	32.29	32.29	20.70	20.70	20.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,340.47	1,340.47	1,340.47	1,269.95	1,269.95	1,269.95
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	125,030.95		125,030.95			125,030.95
Buildings	16,456,481.38		16,456,481.38			16,456,481.38
Equipment	1,721,343.18		1,721,343.18			1,721,343.18
Total capital assets being depreciated	18,302,855.51	0.00	18,302,855.51	0.00	0.00	18,302,855.51
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	18,302,855.51	0.00	18,302,855.51	0.00	0.00	18,302,855.51
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	18,302,855.51	0.00	18,302,855.51	0.00	0.00	18,302,855.51
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,518,053.11	301	0.00	303	10,518,053.11	305	0.00	0.00	307	10,518,053.11	309
2000 - Classified Salaries	4,377,144.08	311	1,108.93	313	4,376,035.15	315	303,008.96	795,617.76	317	3,580,417.39	319
3000 - Employee Benefits	4,618,412.67	321	382,441.63	323	4,235,971.04	325	125,408.05	337,248.30	327	3,898,722.74	329
4000 - Books, Supplies Equip Replace. (6500)	2,006,790.25	331	59,911.77	333	1,946,878.48	335	368,507.45	378,501.96	337	1,568,376.52	339
5000 - Services . . . & 7300 - Indirect Costs	2,260,243.26	341	2,462.50	343	2,257,780.76	345	94,702.79	133,693.55	347	2,124,087.21	349
TOTAL					23,334,718.54	365	TOTAL			21,689,656.97	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	8,347,778.87	375
2. Salaries of Instructional Aides Per EC 41011.	2100	852,579.53	380
3. STRS.	3101 & 3102	1,500,807.41	382
4. PERS.	3201 & 3202	252,688.62	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	236,587.21	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	52,489.35	385
7. Unemployment Insurance.	3501 & 3502	3,306.40	390
8. Workers' Compensation Insurance.	3601 & 3602	195,752.92	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	7,971.11	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		11,449,961.42	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		11,449,961.42	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		52.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Excluded the following resources: 2600, 3213, 3214, 3218, 3219, 6546, 6762, 7422, 7425, 7426, 7435		

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00	9,261,606.26		9,261,606.26	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00	14,618,856.25		14,618,856.25	
Leases Payable	2,457,294.73		2,457,294.73		2,313,294.73	144,000.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00	1,692,756.84		1,692,756.84	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00	4,809,178.00		4,809,178.00	
Compensated Absences Payable	81,639.17		81,639.17	74,740.32		156,379.49	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,538,933.90	0.00	2,538,933.90	30,457,137.67	2,313,294.73	30,682,776.84	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,140,643.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,546,898.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	108,160.45
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,219,410.57
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	534,684.75
4. Other Transfers Out	All	9200	7200-7299	186,776.00
5. Interfund Transfers Out	All	9300	7600-7629	818,584.99
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				2,867,616.76
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	7,018.41
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				24,733,146.97
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,340.47
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,451.10
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			19,864,173.09	15,203.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			19,864,173.09	15,203.65
B. Required effort (Line A.2 times 90%)			17,877,755.78	13,683.29
C. Current year expenditures (Line I.E and Line II.B)			24,733,146.97	18,451.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

075

Unaudited Actuals

2024-25 Unaudited Actuals

Every Student Succeeds Act Maintenance of Effort
Expenditures

11 62661 0000000

Form ESMOE

F8AEEH9RFX(2024-25)

Willows Unified
Glenn County

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

A. PRIOR YEAR DATA						
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)						
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)						
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)						
2. Total Charter Schools ADA (Form A, Line C9)						
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)						
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)						
2. Timber Yield Tax (Object 8022)						
3. Other Subventions/In-Lieu Taxes (Object 8029)						
4. Secured Roll Taxes (Object 8041)						
5. Unsecured Roll Taxes (Object 8042)						
6. Prior Years' Taxes (Object 8043)						
7. Supplemental Taxes (Object 8044)						

2024-25 Calculations			2025-26 Calculations		
Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
2023-24 Actual			2024-25 Actual		
10,833,808.53		10,833,808.53			11,494,293.62
1,309.24		1,309.24			1,340.47
Adjustments to 2023-24			Adjustments to 2024-25		
		0.00			0.00
2024-25 P2 Report			2025-26 P2 Estimate		
1,340.47		1,340.47	1,269.95		1,269.95
0.00		0.00	0.00		0.00
		1,340.47			1,269.95
2024-25 Actual			2025-26 Budget		
40,236.96		40,236.96	43,588.00		43,588.00
0.00		0.00	0.00		0.00
0.00		0.00	0.00		0.00
5,911,432.03		5,911,432.03	6,070,252.00		6,070,252.00
310,812.55		310,812.55	291,301.00		291,301.00
(908,791.72)		(908,791.72)	0.00		0.00
77,354.30		77,354.30	67,433.00		67,433.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev . Augmentation Fund (ERAF) (Object 8045)	(371,549.18)		(371,549.18)	(172,574.00)		(172,574.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	5,059,494.94	0.00	5,059,494.94	6,300,000.00	0.00	6,300,000.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	5,059,494.94	0.00	5,059,494.94	6,300,000.00	0.00	6,300,000.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from obj.s. 3301 & 3302; do not include negotiated amounts)			92,908.00			96,078.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	875,000.00		875,000.00	642,587.00		642,587.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	875,000.00	0.00	967,908.00	642,587.00	0.00	738,665.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	15,688,293.00		15,688,293.00	14,195,913.00		14,195,913.00
25. LCFF State Aid - Prior Years (Object 8019)	1,034,792.53		1,034,792.53	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	16,723,085.53	0.00	16,723,085.53	14,195,913.00	0.00	14,195,913.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	27,588,644.35		27,588,644.35	25,082,205.00		25,082,205.00

School District Appropriations Limit Calculations

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	402,064.16		402,064.16	250,000.00		250,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)	10,833,808.53			11,494,293.62		
2. Inflation Adjustment	1.0362			1.0644		
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)	1.0239			0.9474		
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	11,494,293.62			11,590,990.05		
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)	5,059,494.94			6,300,000.00		
6. Preliminary State Aid Calculation	160,856.40			152,394.00		
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)	7,402,706.68			6,029,655.05		
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)	7,402,706.68			6,029,655.05		
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)						
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])	184,304.34			124,129.68		
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	5,243,799.28			6,424,129.68		
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)	7,218,402.34			5,905,525.37		
9. Total Appropriations Subject to the Limit	5,243,799.28					
a. Local Revenues (Line D7b)	7,218,402.34					
b. State Subventions (Line D8)	967,908.00					
c. Less: Excluded Appropriations (Line C23)	11,494,293.62					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
10. Adjustments to the Limit Per						
Government Code Section 7902.1 (Line D9d minus D4)	0.00					
SUMMARY	2024-25 Actual			2025-26 Budget		
11. Adjusted Appropriations Limit						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			11,494,293.62			11,590,990.05
12. Appropriations Subject to the Limit (Line D9d)			11,494,293.62			
** Please provide below an explanation for each entry in the adjustments column."						
Diana Baca	dbaca@willowsunified.org			530-934-6600		
Gann Contact Person	Contact Email Address			Contact Phone Number		

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 727,016.36
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,404,370.21

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.95%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,648,056.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 212,877.46

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	36,926.51
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	97,510.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,995,371.29
9. Carry-Forward Adjustment (Part IV, Line F)	(114,004.45)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,881,366.84
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,339,922.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,065,352.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,544,003.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	824,506.25
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	108,160.45
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	277,324.05
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	70,074.82
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,212.37
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,371,110.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	347,814.44
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,087,557.61
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	23,044,039.48
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.66%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.16%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	1,995,371.29
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	31,415.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.64%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.64%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.29%) times Part III, Line B19); zero if positive	(114,004.45)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(114,004.45)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.16%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-57002.22) is applied to the current year calculation and the remainder (\$-57002.23) is deferred to one or more future years:	8.41%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-38001.48) is applied to the current year calculation and the remainder (\$-76002.97) is deferred to one or more future years:	8.49%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(114,004.45)

Willows Unified
Glenn County

Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 9.64%
Highest rate used in any program: 9.29%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	600,965.92	55,849.95	9.29%
01	6331	153,612.86	5,408.53	3.52%

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	548,502.81		393,602.66	942,105.47
2. State Lottery Revenue	8560	263,349.29		125,916.65	389,265.94
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		811,852.10	0.00	519,519.31	1,331,371.41
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	2,892.52		0.00	2,892.52
3. Employee Benefits	3000-3999	960.47		0.00	960.47
4. Books and Supplies	4000-4999	117,815.81		33,595.32	151,411.13
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	12,017.91			12,017.91
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			(10,146.33)	(10,146.33)
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		133,686.71	0.00	23,448.99	157,135.70
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	678,165.39	0.00	496,070.32	1,174,235.71
D. COMMENTS:					
Reversed a first interim journal entry .					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	11,525,910.50	7,170,705.98	18,696,616.48	1,802,579.31		20,499,195.79
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	199,082.33	0.00	199,082.33	19,193.94		218,276.27
	3300 Independent Study Centers	115,722.16	0.00	115,722.16	11,157.01		126,879.17
	3400 Opportunity Schools	343,115.63	0.00	343,115.63	33,080.48		376,196.11
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	1,427,533.04	0.00	1,427,533.04	137,631.40		1,565,164.44
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
Other Goals	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4750 Bilingual	865,356.25	0.00	865,356.25	83,430.78		948,787.03
	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	56,177.97	0.00	56,177.97	5,416.23		61,594.20
	6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	0.00	0.00	0.00	0.00		0.00
Other Costs	8500 Child Care and Development Services	108,160.45	0.00	108,160.45	10,427.97		118,588.42
	Food Services					217,861.86	217,861.86
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					601,917.70	601,917.70
	Other Outgo					4,255,627.97	4,255,627.97
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) Times CAC, line E)						
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
	Other Funds ----						

Total General Fund and Charter Schools Funds Expenditures		14,641,056.33	7,170,705.98	21,811,764.31	2,253,471.97	5,075,407.53	29,140,643.81

General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	10,649,322.55	1,557.71	0.00	0.00	0.00	17,142.45	856,330.82			1,556.97	0.00	11,525,910.50
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	126,258.21	0.00	221.03	37,585.46	35,017.63	0.00	0.00			0.00	0.00	199,082.33
	3300 Independent Study Centers	115,722.16	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	115,722.16
	3400 Opportunity Schools	343,115.63	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	343,115.63
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	1,425,009.58	0.00	0.00	0.00	0.00	0.00	0.00			2,523.46	0.00	1,427,533.04
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	865,356.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	865,356.25
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	1,376.40	0.00	0.00	0.00	54,801.57	0.00	0.00			0.00	0.00	56,177.97
	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		108,160.45	0.00	0.00	0.00	108,160.45
	Total Direct Charged Costs	13,526,160.78	1,557.71	221.03	37,585.46	89,819.20	17,142.45	856,330.82	108,160.45	0.00	4,080.43	0.00	14,641,068.33

* Functions 7100-7199 for goals 8100 and 8500

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Goal		Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	4,127,341.59	2,568,554.26	474,810.13	7,170,705.98
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
Other Goals	6000	ROC/P	0.00	0.00	0.00	0.00
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
Other Funds	8100	Community Services	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			4,127,341.59	2,568,554.26	474,810.13	7,170,705.98

A. Central Administration Costs in General Fund and Charter Schools Funds			
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)		277,324.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		36,926.51
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		1,718,131.59
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		221,089.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds		2,253,471.98
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds			
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		14,641,058.33
2	Total Allocated Costs (from Form PCR, Column 2, Total)		7,170,705.98
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		21,811,764.31
C. Direct Charged Costs in Other Funds			
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		1,561,576.93
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		1,561,576.93
D. Total Direct Charged and Allocated Costs (B3 + C5)			
	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		23,373,341.24
E.			
			9.64%

2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	217,861.86				217,861.86
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			601,917.70		601,917.70
Other Outgo (Objects 1000 - 7999)				4,255,627.97	4,255,627.97
Total Other Costs	217,861.86	0.00	601,917.70	4,255,627.97	5,075,407.53

	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	594,474.23	745,201.16	1,744,355.95	1,043,310.25	2,568,554.26	0.00	474,810.13	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten								
1110 Regular Education, K–12	3.50	5.10	11.81	7.75	116.00	116.00	15,000.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)								
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
- - Adult Education (Fund 11)								
- - Child Development (Fund 12)								
- - Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	3.50	5.10	11.81	7.75	116.00	116.00	15,000.00	

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Unaudited Actuals

2024-25 Unaudited Actuals

SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDSWillows Unified
Glenn County11 62661 0000000
Form SIAA
F8AEEH9RFX(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					400,000.00	818,584.99		
Fund Reconciliation							3,638,824.00	1,911.38
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					210,000.00	0.00		
Fund Reconciliation							1,398.14	38,824.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					57,418.40	0.00		
Fund Reconciliation							513.24	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDSWillows Unified
Glenn County11 62661 0000000
Form SIAA
F8AEEH9RFX(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,250,000.00		
Fund Reconciliation							0.00	2,900,000.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,401,166.59	0.00		
Fund Reconciliation							0.00	700,000.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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Unaudited Actuals

2024-25 Unaudited Actuals

SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDSWillows Unified
Glenn County11 62661 0000000
Form SIAA
F8AEEH9RFX(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDSWillows Unified
Glenn County

11 62661 0000000

Form SIAA

F8AEEH9RFX(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	2,068,584.99	2,068,584.99	3,640,735.38	3,640,735.38