

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
General Fund Unrestricted and Restricted (01)

		2022-23 Estimated Actuals			2023-24 Proposed Budget				
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	% Diff	
A REVENUES									
1	LCFF Sources	8010-8099	78,486,861	1,526,749	80,013,610	86,039,256	1,622,371	87,661,627	9.6%
2	Federal Revenue	8100-8299		5,274,224	5,274,224		3,033,162	3,033,162	-42.5%
3	Other State Revenue	8300-8599	1,923,793	20,254,239	22,178,032	2,353,076	7,973,941	10,327,017	-53.4%
4	Other Local Revenue	8600-8799	1,938,659	6,214,217	8,152,876	1,622,362	4,777,195	6,399,557	-21.5%
5	TOTAL REVENUES		82,349,313	33,269,429	115,618,742	90,014,694	17,406,669	107,421,363	-7.1%
B EXPENDITURES									
1	Certificated salaries	1000-1999	36,235,231	6,917,215	43,152,446	37,184,758	7,524,704	44,709,462	3.6%
2	Classified salaries	2000-2999	9,252,016	5,192,845	14,444,861	9,662,333	5,821,412	15,483,745	7.2%
3	Employee Benefits	3000-3999	17,652,838	8,718,208	26,371,046	18,348,174	9,560,730	27,908,904	5.8%
4	Books & Supplies	4000-4999	4,683,407	9,822,731	14,506,138	5,499,416	3,738,653	9,238,069	-36.3%
	Services & Other								
5	Operating Expenditures	5000-5999	7,789,950	7,208,669	14,998,619	7,379,334	3,968,563	11,347,897	-24.3%
6	Capital Outlay	6000-6999	134,690	709,755	844,445	-	20,000	20,000	-97.6%
		7100-7299							
7	Other Outgo	7400-7499	25,000	2,000,000	2,025,000	-	2,673,545	2,673,545	32.0%
8	Indirect Costs	7300-7399	(2,380,309)	2,235,806	(144,503)	(1,527,645)	1,395,410	(132,235)	-8.5%
9	TOTAL EXPENDITURES		73,392,823	42,805,229	116,198,052	76,546,370	34,703,017	111,249,387	-4.3%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			8,956,490	(9,535,800)	(579,310)	13,468,324	(17,296,348)	(3,828,024)	560.8%
D									
1	Interfund Transfers								
a)	Transfers In	8900-8929	15,601	24,104	39,705	-	25,000	25,000	-37.0%
b)	Transfers out	7600-7629	525,360		525,360	525,360		525,360	0.0%
2	Other Sources/Uses								
a)	Sources	8930-8979			-			-	0.0%
b)	Uses	7630-7699			-			-	0.0%
3	Contributions	8980-8999	(13,684,210)	13,684,210	-	(16,351,173)	16,351,173	-	0.0%
	TOTAL OTHER FINANCING								
4	SOURCES/USES		(14,193,969)	13,708,314	(485,655)	(16,876,533)	16,376,173	(500,360)	3.0%
E NET INCREASE (DECREASE) IN FUND BALANCE			(5,237,479)	4,172,514	(1,064,965)	(3,408,209)	(920,175)	(4,328,384)	306.4%
F FUND BALANCE, RESERVES									
1	Beginning Fund Balance								
a)	As of July 1 - Unaudited	9791	15,709,782	6,128,605	21,838,387	10,472,303	10,301,119	20,773,422	-4.9%
b)	Audit Adjustments	9793	-		-	-	-	-	0.0%
c)	As of July 1 - Audited		15,709,782	6,128,605	21,838,387	10,472,303	10,301,119	20,773,422	-4.9%
d)	Other Restatements	9795	-	-	-	-	-	-	0.0%
e)	Adjusted Beginning Balance		15,709,782	6,128,605	21,838,387	10,472,303	10,301,119	20,773,422	-4.9%
2	Ending Balance, June 30		10,472,303	10,301,119	20,773,422	7,064,094	9,380,944	16,445,038	-20.8%
Components of Ending Fund Balance									
a)	Nonspendable								
	Revolving Cash	9711	5,000		5,000	5,000		5,000	0.0%
	Stores	9712	-	-	-	-	-	-	0.0%
	Prepaid Expenditures	9713			-	-	-	-	0.0%
	All Others	9719	-	-	-	-	-	-	0.0%
b)	Restricted - Federal/State/Local Programs	9740		10,301,119	10,301,119		9,380,944	9,380,944	-8.9%
c)	Committed								
	Supplemental Funds - 22/23 Carryover	9760	2,709,836		2,709,836	196,315		196,315	-92.8%
d)	Assigned								
	Other Assignments	9780							
e)	Unassigned/unappropriated								
	Charter Technical Assistance		217,140		217,140	217,140		217,140	0.0%
	Designated for Textbook Adoption		140,000		140,000	140,000		140,000	0.0%
	Reserve for Economic Uncertainty - 3%	9789	3,501,702		3,501,702	3,353,242		3,353,242	-4.2%
	Unassigned/Unappropriated	9790	3,898,625		3,898,625	3,152,397		3,152,397	-19.1%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
General Fund Unrestricted and Restricted (01)

			2022-23 Estimated Actuals			2023-24 Proposed Budget			% Diff C & F
			(A) Unrestricted	(B) Restricted	(C) = (A) + (B) Total	(D) Unrestricted	(E) Restricted	(F) = (D) + (E) Total	
G	ASSETS								
	1 Cash								
	a) in County Treasury	9110	11,317,303	8,731,279	20,048,582				
	1) Fair value adjustment to								
	Cash in County Treasury	9111			-				
	b) in Banks	9120			-				
	c) in Revolving Fund	9130	5,000	-	5,000				
	d) with Fiscal Agent	9135			-				
	e) collections awaiting deposit	9140			-				
	2 Investments	9150			-				
	3 Accounts Receivable	9200	1,600,000	4,825,000	6,425,000				
	4 Due from Grantor Government	9290			-				
	5 Due from Other Funds	9310	-		-				
	6 Stores	9320			-				
	7 Prepaid Expenditures	9330	250,000		250,000				
	8 Other Current Assets	9340	-	-	-				
	9 TOTAL ASSETS		13,172,303	13,556,279	26,728,582				
H	LIABILITIES								
	1 Accounts Payable	9500	2,700,000	2,905,160	5,605,160				
	2 Due to Grantor Governments	9590			-				
	3 Due to Other Funds	9610			-				
	4 Current Loans	9640	-		-				
	5 Deferred Revenue	9650		350,000	350,000				
	6 TOTAL LIABILITIES		2,700,000	3,255,160	5,955,160				
I	FUND EQUITY								
	Ending Fund Balance, June 30th		10,472,303	10,301,119	20,773,422				

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Adult Education Fund (11)

		2022-23	2023-24 Proposed	Percent
		Estimated Actuals	Budget	Difference
A	REVENUES			
	Object			
1	LCFF Sources	8010-8099	-	0.0%
2	Federal Revenue	8100-8299	92,240	12.1%
3	Other State Revenue	8300-8599		0.0%
4	Other Local Revenue	8600-8799		0.0%
5	TOTAL REVENUES		92,240	12.1%
B	EXPENDITURES			
1	Certificated salaries	1000-1999		0.0%
2	Classified salaries	2000-2999	60,882	21.4%
3	Employee Benefits	3000-3999	29,171	37,007
4	Books & Supplies	4000-4999	13,803	6,595
	Services & Other			-52.2%
5	Operating Expenditures	5000-5999	5,499	4,400
6	Capital Outlay	6000-6999		-20.0%
		7100-7299		0.0%
7	Other Outgo	7400-7499	-	-
8	Indirect Costs	7300-7399	8,245	6,876
9	TOTAL EXPENDITURES		117,600	128,800
				9.5%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(25,360)	(25,360)
				0.0%
D	1 Interfund Transfers			
	a) Transfers In	8900-8929	25,360	25,360
	b) Transfers out	7600-7629		-
				0.0%
2	Other Sources/Uses			0.0%
	a) Sources	8930-8979		-
	b) Uses	7630-7699		-
				0.0%
3	Contributions	8980-8999	-	-
				0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES		25,360	25,360
				0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE		-	-
				0.0%
F	FUND BALANCE, RESERVES			
1	Beginning Fund Balance			
	a) As of July 1 - Unaudited	9791	22,908	22,908
	b) Audit Adjustments	9793		-
				0.0%
	c) As of July 1 - Audited		22,908	22,908
	d) Other Restatements	9795		-
				0.0%
	e) Adjusted Beginning Balance		22,908	22,908
				0.0%
2	Ending Balance, June 30		22,908	22,908
				0.0%
	Components			
	a) Nonspendable			
	Revolving Cash	9711	-	-
	Stores	9712	-	-
	Prepaid Expenditures	9713	-	-
	All Others	9719	-	-
				0.0%
	b) Restricted	9740	22,908	22,908
				0.0%
	c) Committed			
	Stabilization Arrangements	9750	-	-
	Other Commitments	9760	-	-
				0.0%
	d) Assigned			
	Other Assignments	9780	-	-
	District specific #1	9780	-	-
	District specific #2	9780	-	-
				0.0%
	e) Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty	9789	-	-
	Unassigned/Unappropriated	9790	-	-
				0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Adult Education Fund (11)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	8,586		
1) Fair value adjustment to				
Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	14,322		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		22,908		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		22,908		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Child Development Fund (12)

		2022-23	2023-24 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
A REVENUES					
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	-	0.0%	
3	Other State Revenue	8300-8599	-	0.0%	
4	Other Local Revenue	8600-8799	-	0.0%	
5	TOTAL REVENUES	-	-	0.0%	
B EXPENDITURES					
1	Certificated salaries	1000-1999	-	0.0%	
2	Classified salaries	2000-2999	-	0.0%	
3	Employee Benefits	3000-3999	-	0.0%	
4	Books & Supplies	4000-4999	-	0.0%	
	Services & Other				
5	Operating Expenditures	5000-5999	-	0.0%	
6	Capital Outlay	6000-6999		0.0%	
		7100-7299			
7	Other Outgo	7400-7499	-	0.0%	
8	Indirect Costs	7300-7399	-	0.0%	
9	TOTAL EXPENDITURES	-	-	0.0%	
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		-	-	0.0%	
D 1 Interfund Transfers					
	a) Transfers In	8900-8929	-	0.0%	
	b) Transfers out	7600-7629	-	0.0%	
2	Other Sources/Uses			0.0%	
	a) Sources	8930-8979	-	0.0%	
	b) Uses	7630-7699	-	0.0%	
3	Contributions	8980-8999	-	0.0%	
	TOTAL OTHER FINANCING				
4	SOURCES/USES	-	-	0.0%	
E NET INCREASE (DECREASE) IN FUND BALANCE		-	-	0.0%	
F FUND BALANCE, RESERVES					
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	11,271	11,271	0.0%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		11,271	11,271	0.0%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		11,271	11,271	0.0%
2	Ending Balance, June 30		11,271	11,271	0.0%
	Components				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740	11,271	11,271	0.0%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	District specific #1	9780	-	-	0.0%
	District specific #2	9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT

COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget

Child Development Fund (12)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS				
1	Cash			
a)	in County Treasury	9110	11,271	
1)	Fair value adjustment to			
	Cash in County Treasury	9111	-	
b)	in Banks	9120	-	
c)	in Revolving Fund	9130	-	
d)	with Fiscal Agent	9135	-	
e)	collections awaiting deposit	9140	-	
2	Investments	9150	-	
3	Accounts Receivable	9200		
4	Due from Grantor Government	9290	-	
5	Due from Other Funds	9310	-	
6	Stores	9320	-	
7	Prepaid Expenditures	9330	-	
8	Other Current Assets	9340	-	
9	TOTAL ASSETS		11,271	
H LIABILITIES				
1	Accounts Payable	9500		
2	Due to Grantor Governments	9590	-	
3	Due to Other Funds	9610	-	
4	Current Loans	9640	-	
5	Deferred Revenue	9650		
6	TOTAL LIABILITIES		-	
I FUND EQUITY				
	Ending Fund Balance, June 30th		11,271	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY			July 1 Budget (Single Adoption) - Proposed Budget Cafeteria Special Revenue Fund (13)		
A	REVENUES	Object	2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
	1 LCFF Sources	8010-8099		-	0.0%
	2 Federal Revenue	8100-8299	2,181,142	1,441,546	-33.9%
	3 Other State Revenue	8300-8599	2,420,514	2,562,748	5.9%
	4 Other Local Revenue	8600-8799	1,900	4,000	110.5%
	5 TOTAL REVENUES		4,603,556	4,008,294	-12.9%
B	EXPENDITURES				
	1 Certificated salaries	1000-1999	-	-	0.0%
	2 Classified salaries	2000-2999	1,236,000	1,364,776	10.4%
	3 Employee Benefits	3000-3999	590,718	683,535	15.7%
	4 Books & Supplies	4000-4999	2,506,349	1,944,500	-22.4%
	Services & Other				
	5 Operating Expenditures	5000-5999	212,391	84,650	-60.1%
	6 Capital Outlay	6000-6999	326,489	150,000	-54.1%
		7100-7299			
	7 Other Outgo	7400-7499		-	0.0%
	8 Indirect Costs	7300-7399	136,258	125,359	-8.0%
	9 TOTAL EXPENDITURES		5,008,205	4,352,820	-13.1%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(404,649)	(344,526)	-14.9%
D	1 Interfund Transfers				
	a) Transfers In	8900-8929	-	-	0.0%
	b) Transfers out	7600-7629	-	-	0.0%
	2 Other Sources/Uses				0.0%
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
	3 Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING				
	4 SOURCES/USES		-	-	0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE		(404,649)	(344,526)	-14.9%
F	FUND BALANCE, RESERVES				
	1 Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	1,138,101	733,452	-35.6%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		1,138,101	733,452	-35.6%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		1,138,101	733,452	-35.6%
	2 Ending Balance, June 30		733,452	388,926	-47.0%
	Components				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	45,322	45,322	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740			0.0%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	688,130	343,604	-50.1%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Cafeteria Special Revenue Fund (13)

			2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G	ASSETS				
	1 Cash				
	a) in County Treasury	9110	376,747		
	1) Fair value adjustment to				
	Cash in County Treasury	9111			
	b) in Banks	9120			
	c) in Revolving Fund	9130			
	d) with Fiscal Agent	9135			
	e) collections awaiting deposit	9140			
	2 Investments	9150			
	3 Accounts Receivable	9200	359,000		
	4 Due from Grantor Government	9290			
	5 Due from Other Funds	9310			
	6 Stores	9320	11,705		
	7 Prepaid Expenditures	9330	-		
	8 Other Current Assets	9340	-		
	9 TOTAL ASSETS		747,452		
H	LIABILITIES				
	1 Accounts Payable	9500	14,000		
	2 Due to Grantor Governments	9590	-		
	3 Due to Other Funds	9610	-		
	4 Current Loans	9640	-		
	5 Deferred Revenue	9650	-		
	6 TOTAL LIABILITIES		14,000		
I	FUND EQUITY				
	Ending Fund Balance, June 30th		733,452		

DISTRICT: Western Placer Unified School District
COUNTY: Placer County

July 1 Budget (Single Adoption)
Deferred Maintenance Fund

		2022-23	2023-24 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
A REVENUES					
	Object				
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	-	0.0%	
3	Other State Revenue	8300-8599	-	0.0%	
4	Other Local Revenue	8600-8799	-	0.0%	
5	TOTAL REVENUES		-	0.0%	
B EXPENDITURES					
1	Certificated salaries	1000-1999	-	0.0%	
2	Classified salaries	2000-2999	-	0.0%	
3	Employee Benefits	3000-3999	-	0.0%	
4	Books & Supplies	4000-4999	-	0.0%	
	Services & Other				
5	Operating Expenditures	5000-5999	82,956	-100.0%	
6	Capital Outlay	6000-6999	-	0.0%	
		7100-7299			
7	Other Outgo	7400-7499	-	0.0%	
8	Indirect Costs	7300-7399	-	0.0%	
9	TOTAL EXPENDITURES		82,956	-100.0%	
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(82,956)	-	-100.0%	
D 1 Interfund Transfers					
	a) Transfers In	8900-8929	500,000	0.0%	
	b) Transfers out	7600-7629	-	0.0%	
2	Other Sources/Uses			0.0%	
	a) Sources	8930-8979	-	0.0%	
	b) Uses	7630-7699	-	0.0%	
3	Contributions	8980-8999	-	0.0%	
	TOTAL OTHER FINANCING				
4	SOURCES/USES		500,000	0.0%	
E NET INCREASE (DECREASE) IN FUND BALANCE		417,044	500,000	19.9%	
F FUND BALANCE, RESERVES					
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	-	417,044	0.0%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		-	417,044	0.0%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		-	417,044	0.0%
2	Ending Balance, June 30		417,044	917,044	119.9%
	Components				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740	-	-	0.0%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	District specific #1	9780	-	-	0.0%
	District specific #2	9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	417,044	917,044	119.9%

DISTRICT: Western Placer Unified School District

COUNTY: Placer County

			2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G	ASSETS				
	1 Cash				
	a) in County Treasury	9110	417,044		
	1) Fair value adjustment to Cash in County Treasury	9111	-		
	b) in Banks	9120	-		
	c) in Revolving Fund	9130	-		
	d) with Fiscal Agent	9135	-		
	e) collections awaiting deposit	9140	-		
	2 Investments	9150	-		
	3 Accounts Receivable	9200	-		
	4 Due from Grantor Government	9290	-		
	5 Due from Other Funds	9310	-		
	6 Stores	9320	-		
	7 Prepaid Expenditures	9330	-		
	8 Other Current Assets	9340	-		
	9 TOTAL ASSETS		417,044		
H	LIABILITIES				
	1 Accounts Payable	9500	-		
	2 Due to Grantor Governments	9590	-		
	3 Due to Other Funds	9610	-		
	4 Current Loans	9640	-		
	5 Deferred Revenue	9650	-		
	6 TOTAL LIABILITIES		-		
I	FUND EQUITY				
	Ending Fund Balance, June 30th		417,044		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects (17)

		2022-23	2023-24 Proposed	Percent
		Estimated Actuals	Budget	Difference
A REVENUES				
1	LCFF Sources 8010-8099			0.0%
2	Federal Revenue 8100-8299			0.0%
3	Other State Revenue 8300-8599			0.0%
4	Other Local Revenue 8600-8799	8,800	10,000	13.6%
5	TOTAL REVENUES	8,800	10,000	13.6%
B EXPENDITURES				
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		8,800	10,000	13.6%
D				
1	Interfund Transfers			
a)	Transfers In 8900-8929	-	-	0.0%
b)	Transfers out 7600-7629	-	-	0.0%
2	Other Sources/Uses			
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	-	-	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE		8,800	10,000	13.6%
F FUND BALANCE, RESERVES				
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	724,776	733,576	1.2%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	724,776	733,576	1.2%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	724,776	733,576	1.2%
2	Ending Balance, June 30	733,576	743,576	1.4%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740	-	-	0.0%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Wetlands Mitigation 9760	733,576	743,576	1.4%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
	Wetlands Mitigation 9780	-	-	0.0%
	9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

			2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS					
1	Cash				
a)	in County Treasury	9110	733,576		
1)	Fair value adjustment to				
	Cash in County Treasury	9111	-		
b)	in Banks	9120	-		
c)	in Revolving Fund	9130	-		
d)	with Fiscal Agent	9135	-		
e)	collections awaiting deposit	9140	-		
2	Investments	9150	-		
3	Accounts Receivable	9200	-		
4	Due from Grantor Government	9290	-		
5	Due from Other Funds	9310	-		
6	Stores	9320	-		
7	Prepaid Expenditures	9330	-		
8	Other Current Assets	9340	-		
9	TOTAL ASSETS		733,576		
H LIABILITIES					
1	Accounts Payable	9500	-		
2	Due to Grantor Governments	9590	-		
3	Due to Other Funds	9610	-		
4	Current Loans	9640	-		
5	Deferred Revenue	9650	-		
6	TOTAL LIABILITIES		-		
I FUND EQUITY					
	Ending Fund Balance, June 30th		733,576		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (21)

		2022-23	2023-24 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
A REVENUES					
	Object				
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	-	0.0%	
3	Other State Revenue	8300-8599	-	0.0%	
4	Other Local Revenue	8600-8799	-	0.0%	
5	TOTAL REVENUES	-	-	0.0%	
B EXPENDITURES					
1	Certificated salaries	1000-1999	-	0.0%	
2	Classified salaries	2000-2999	226,876	-100.0%	
3	Employee Benefits	3000-3999	106,148	-100.0%	
4	Books & Supplies	4000-4999	-	0.0%	
	Services & Other				
5	Operating Expenditures	5000-5999	6,300	-100.0%	
6	Capital Outlay	6000-6999	-	0.0%	
		7100-7299			
7	Other Outgo	7400-7499	-	0.0%	
8	Indirect Costs	7300-7399	-	0.0%	
9	TOTAL EXPENDITURES	339,324	-	-100.0%	
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(339,324)	-	-100.0%	
D 1 Interfund Transfers					
	a) Transfers In	8900-8929	125,455	111,148	-11.4%
	b) Transfers out	7600-7629	-	-	0.0%
2	Other Sources/Uses				0.0%
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
3	Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING				
4	SOURCES/USES		125,455	111,148	-11.4%
E NET INCREASE (DECREASE) IN FUND BALANCE		(213,869)	111,148	-152.0%	
F FUND BALANCE, RESERVES					
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	1,491,319	1,277,450	-14.3%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		1,491,319	1,277,450	-14.3%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		1,491,319	1,277,450	-14.3%
2	Ending Balance, June 30		1,277,450	1,388,598	8.7%
	Components				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740			0.0%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
		9780	-	-	0.0%
		9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	1,277,450	1,388,598	8.7%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (21)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	1,277,450		
1) Fair value adjustment to Cash in County Treasury	9111			
b) in Banks	9120			
c) in Revolving Fund	9130			
d) with Fiscal Agent	9135			
e) collections awaiting deposit	9140			
2 Investments	9150			
3 Accounts Receivable	9200			
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		1,277,450		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		1,277,450		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (22)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
A REVENUES				
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	-	-	0.0%
5	TOTAL REVENUES	-	-	0.0%
B EXPENDITURES				
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	4,400	-	-100.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	676,784	-	-100.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	681,184	-	-100.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(681,184)	-	-100.0%
D				
1	Interfund Transfers			
a)	Transfers In 8900-8929	7,472,376		-100.0%
b)	Transfers out 7600-7629	125,455	-	-100.0%
2	Other Sources/Uses			0.0%
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	7,346,921	-	-100.0%
E NET INCREASE (DECREASE) IN FUND BALANCE		6,665,737	-	-100.0%
F FUND BALANCE, RESERVES				
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	9,126,150	15,791,887	73.0%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	9,126,150	15,791,887	73.0%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	9,126,150	15,791,887	73.0%
2	Ending Balance, June 30	15,791,887	15,791,887	0.0%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740			0.0%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
	9780	-	-	0.0%
	9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	15,791,887	15,791,887	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Building Fund (22)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS				
1	Cash			
a)	in County Treasury	9110	15,791,887	
1)	Fair value adjustment to			
	Cash in County Treasury	9111		
b)	in Banks	9120		
c)	in Revolving Fund	9130		
d)	with Fiscal Agent	9135		
e)	collections awaiting deposit	9140		
2	Investments	9150		
3	Accounts Receivable	9200		
4	Due from Grantor Government	9290	-	
5	Due from Other Funds	9310	-	
6	Stores	9320	-	
7	Prepaid Expenditures	9330	-	
8	Other Current Assets	9340	-	
9	TOTAL ASSETS		15,791,887	
H LIABILITIES				
1	Accounts Payable	9500	-	
2	Due to Grantor Governments	9590	-	
3	Due to Other Funds	9610	-	
4	Current Loans	9640	-	
5	Deferred Revenue	9650	-	
6	TOTAL LIABILITIES		-	
I FUND EQUITY				
	Ending Fund Balance, June 30th		15,791,887	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Developer Fees Fund (25)

		2022-23	2023-24 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
A REVENUES		Object			
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	-	0.0%	
3	Other State Revenue	8300-8599	-	0.0%	
4	Other Local Revenue	8600-8799	4,453,223	2,150,000	-51.7%
5	TOTAL REVENUES		4,453,223	2,150,000	-51.7%
B EXPENDITURES					
1	Certificated salaries	1000-1999	-	0.0%	
2	Classified salaries	2000-2999	115,902	342,858	195.8%
3	Employee Benefits	3000-3999	50,918	164,011	222.1%
4	Books & Supplies	4000-4999	122,164	50,000	-59.1%
	Services & Other				
5	Operating Expenditures	5000-5999	272,005	175,000	-35.7%
6	Capital Outlay	6000-6999	183,500	-	-100.0%
		7100-7299			
7	Other Outgo	7400-7499	-	-	0.0%
8	Indirect Costs	7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES		744,489	731,869	-1.7%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			3,708,734	1,418,131	-61.8%
D 1 Interfund Transfers					
	a) Transfers In	8900-8929	-	-	0.0%
	b) Transfers out	7600-7629	1,050,000	1,050,000	0.0%
2 Other Sources/Uses					0.0%
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
3	Contributions	8980-8999	-	-	0.0%
TOTAL OTHER FINANCING					
4	SOURCES/USES		(1,050,000)	(1,050,000)	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE			2,658,734	368,131	-86.2%
F FUND BALANCE, RESERVES					
1 Beginning Fund Balance					
	a) As of July 1 - Unaudited	9791	8,356,431	11,015,165	31.8%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		8,356,431	11,015,165	31.8%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		8,356,431	11,015,165	31.8%
2 Ending Balance, June 30			11,015,165	11,383,296	3.3%
Components					
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740	11,015,165	11,383,296	3.3%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Developer Fees Fund (25)

			2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS					
1	Cash				
a)	in County Treasury	9110	11,015,165		
1)	Fair value adjustment to				
	Cash in County Treasury	9111	-		
b)	in Banks	9120	-		
c)	in Revolving Fund	9130	-		
d)	with Fiscal Agent	9135	-		
e)	collections awaiting deposit	9140	-		
2	Investments	9150	-		
3	Accounts Receivable	9200	-		
4	Due from Grantor Government	9290	-		
5	Due from Other Funds	9310	-		
6	Stores	9320	-		
7	Prepaid Expenditures	9330	-		
8	Other Current Assets	9340	-		
9	TOTAL ASSETS		11,015,165		
H LIABILITIES					
1	Accounts Payable	9500	-		
2	Due to Grantor Governments	9590	-		
3	Due to Other Funds	9610	-		
4	Current Loans	9640	-		
5	Deferred Revenue	9650	-		
6	TOTAL LIABILITIES		-		
I FUND EQUITY					
	Ending Fund Balance, June 30th		11,015,165		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
County Facilities Fund (35)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
A REVENUES				
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	7,472,376	-	-100.0%
4	Other Local Revenue 8600-8799	100,326	-	-100.0%
5	TOTAL REVENUES	7,572,702	-	-100.0%
B EXPENDITURES				
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		7,572,702	-	-100.0%
D				
1	Interfund Transfers			
a)	Transfers In 8900-8929	-	-	0.0%
b)	Transfers out 7600-7629	7,472,376	-	-100.0%
2	Other Sources/Uses			
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	(7,472,376)	-	-100.0%
E NET INCREASE (DECREASE) IN FUND BALANCE		100,326	-	-100.0%
F FUND BALANCE, RESERVES				
1	Beginning Fund Balance			
a)	As of July 1 - Unaudited 9791	30,649	130,975	327.3%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	30,649	130,975	327.3%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	30,649	130,975	327.3%
2	Ending Balance, June 30	130,975	130,975	0.0%
	Components			
a)	Nonspendable			
	Revolving Cash 9711	-	-	0.0%
	Stores 9712	-	-	0.0%
	Prepaid Expenditures 9713	-	-	0.0%
	All Others 9719	-	-	0.0%
b)	Restricted 9740	130,975	130,975	0.0%
c)	Committed			
	Stabilization Arrangements 9750	-	-	0.0%
	Other Commitments 9760	-	-	0.0%
d)	Assigned			
	Other Assignments 9780	-	-	0.0%
e)	Unassigned/unappropriated			
	Reserve for			
	Economic Uncertainty 9789	-	-	0.0%
	Unassigned/Unappropriated 9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
County Facilities Fund (35)

			2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS					
1	Cash				
a)	in County Treasury	9110	130,975		
1)	Fair value adjustment to				
	Cash in County Treasury	9111	-		
b)	in Banks	9120	-		
c)	in Revolving Fund	9130	-		
d)	with Fiscal Agent	9135	-		
e)	collections awaiting deposit	9140	-		
2	Investments	9150	-		
3	Accounts Receivable	9200	-		
4	Due from Grantor Government	9290	-		
5	Due from Other Funds	9310	-		
6	Stores	9320	-		
7	Prepaid Expenditures	9330	-		
8	Other Current Assets	9340	-		
9	TOTAL ASSETS		130,975		
H LIABILITIES					
1	Accounts Payable	9500	-		
2	Due to Grantor Governments	9590	-		
3	Due to Other Funds	9610	-		
4	Current Loans	9640	-		
5	Deferred Revenue	9650	-		
6	TOTAL LIABILITIES		-		
I FUND EQUITY					
	Ending Fund Balance, June 30th		130,975		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Special Reserve Fund for Capital Outlay Projects (40)

		2022-23	2023-24 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
A	REVENUES				
	Object				
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	-	0.0%	
3	Other State Revenue	8300-8599	-	0.0%	
4	Other Local Revenue	8600-8799	31,000	25,000	-19.4%
5	TOTAL REVENUES	31,000	25,000	-19.4%	
B	EXPENDITURES				
1	Certificated salaries	1000-1999	-	0.0%	
2	Classified salaries	2000-2999	-	0.0%	
3	Employee Benefits	3000-3999	-	0.0%	
4	Books & Supplies	4000-4999	-	0.0%	
	Services & Other				
5	Operating Expenditures	5000-5999	-	0.0%	
6	Capital Outlay	6000-6999	10,627	-	-100.0%
		7100-7299			
7	Other Outgo	7400-7499	-	-	0.0%
8	Indirect Costs	7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	10,627	-	-100.0%	
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	20,373	25,000	22.7%	
D	1 Interfund Transfers				
	a) Transfers In	8900-8929	-	-	0.0%
	b) Transfers out	7600-7629	39,705	25,000	-37.0%
2	Other Sources/Uses				0.0%
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
3	Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING				
4	SOURCES/USES	(39,705)	(25,000)	-37.0%	
E	NET INCREASE (DECREASE) IN FUND BALANCE	(19,332)	-	-100.0%	
F	FUND BALANCE, RESERVES				
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	1,909,170	1,889,838	-1.0%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		1,909,170	1,889,838	-1.0%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		1,909,170	1,889,838	-1.0%
2	Ending Balance, June 30		1,889,838	1,889,838	0.0%
	Components				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740	1,889,838	1,889,838	0.0%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Special Reserve Fund for Capital Outlay Projects (40)

		2022-23	2023-24 Proposed	Percent
		Estimated Actuals	Budget	Difference
G	ASSETS			
1	Cash			
a)	in County Treasury	9110	1,889,838	
1)	Fair value adjustment to			
	Cash in County Treasury	9111	-	
b)	in Banks	9120	-	
c)	in Revolving Fund	9130	-	
d)	with Fiscal Agent	9135	-	
e)	collections awaiting deposit	9140	-	
2	Investments	9150	-	
3	Accounts Receivable	9200	-	
4	Due from Grantor Government	9290	-	
5	Due from Other Funds	9310	-	
6	Stores	9320	-	
7	Prepaid Expenditures	9330	-	
8	Other Current Assets	9340	-	
9	TOTAL ASSETS		1,889,838	
H	LIABILITIES			
1	Accounts Payable	9500	-	
2	Due to Grantor Governments	9590	-	
3	Due to Other Funds	9610	-	
4	Current Loans	9640	-	
5	Deferred Revenue	9650	-	
6	TOTAL LIABILITIES		-	
I	FUND EQUITY			
	Ending Fund Balance, June 30th		1,889,838	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Capital Project Fund for Blended Component Units (49)

		2022-23	2023-24 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
A REVENUES					
	Object				
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	-	0.0%	
3	Other State Revenue	8300-8599	-	0.0%	
4	Other Local Revenue	8600-8799	10,408,052	2,250,000	-78.4%
5	TOTAL REVENUES		10,408,052	2,250,000	-78.4%
B EXPENDITURES					
1	Certificated salaries	1000-1999	-	0.0%	
2	Classified salaries	2000-2999	-	0.0%	
3	Employee Benefits	3000-3999	-	0.0%	
4	Books & Supplies	4000-4999	-	0.0%	
	Services & Other				
5	Operating Expenditures	5000-5999	29,050	29,450	1.4%
6	Capital Outlay	6000-6999	-	0.0%	
		7100-7299			
7	Other Outgo	7400-7499	7,283,337	7,464,855	2.5%
8	Indirect Costs	7300-7399	-	0.0%	
9	TOTAL EXPENDITURES		7,312,387	7,494,305	2.5%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES					
			3,095,665	(5,244,305)	-269.4%
D 1 Interfund Transfers					
	a) Transfers In	8900-8929	1,050,000	1,050,000	0.0%
	b) Transfers out	7600-7629	-	-	0.0%
2	Other Sources/Uses				0.0%
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
3	Contributions	8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING				
4	SOURCES/USES		1,050,000	1,050,000	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE					
			4,145,665	(4,194,305)	-201.2%
F FUND BALANCE, RESERVES					
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	19,343,539	23,489,204	21.4%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		19,343,539	23,489,204	21.4%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		19,343,539	23,489,204	21.4%
2	Ending Balance, June 30		23,489,204	19,294,899	-17.9%
	Components				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) Restricted	9740	23,489,204	19,294,899	-17.9%
	c) Committed				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	Unassigned/Unappropriated	9790	-	-	0.0%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Capital Project Fund for Blended Component Units (49)

				2022-23	2023-24 Proposed	Percent
				Estimated Actuals	Budget	Difference
G ASSETS						
1	Cash					
a)	in County Treasury	9110		23,467,831		
1)	Fair value adjustment to					
	Cash in County Treasury	9111		-		
b)	in Banks	9120		-		
c)	in Revolving Fund	9130		-		
d)	with Fiscal Agent	9135		21,373		
e)	collections awaiting deposit	9140		-		
2	Investments	9150		-		
3	Accounts Receivable	9200		-		
4	Due from Grantor Government	9290		-		
5	Due from Other Funds	9310		-		
6	Stores	9320		-		
7	Prepaid Expenditures	9330		-		
8	Other Current Assets	9340		-		
9	TOTAL ASSETS			23,489,204		
H LIABILITIES						
1	Accounts Payable	9500		-		
2	Due to Grantor Governments	9590		-		
3	Due to Other Funds	9610		-		
4	Current Loans	9640		-		
5	Deferred Revenue	9650		-		
6	TOTAL LIABILITIES			-		
I FUND EQUITY						
	Ending Fund Balance, June 30th			23,489,204		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Retiree Benefit Fund (71)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
A REVENUES				
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	100	100	0.0%
5	TOTAL REVENUES	100	100	0.0%
B EXPENDITURES				
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
5	Operating Expenditures 5000-5999	-	-	0.0%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299	-	-	
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	-	-	0.0%
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		100	100	0.0%
D				
1	Interfund Transfers			
a)	Transfers In 8900-8929	-	-	0.0%
b)	Transfers out 7600-7629	-	-	0.0%
2	Other Sources/Uses			0.0%
a)	Sources 8930-8979	-	-	0.0%
b)	Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING	-	-	0.0%
4	SOURCES/USES	-	-	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE		100	100	0.0%
F FUND BALANCE, RESERVES				
1	Beginning Net Position			
a)	As of July 1 - Unaudited 9791	7,315	7,415	1.4%
b)	Audit Adjustments 9793	-	-	0.0%
c)	As of July 1 - Audited	7,315	7,415	1.4%
d)	Other Restatements 9795	-	-	0.0%
e)	Adjusted Beginning Balance	7,315	7,415	1.4%
2	Ending Net Position, June 30	7,415	7,515	1.3%
	Components of Ending Net Position			
a)	Net Investment in Capital Assets 9796	-	-	0.0%
b)	Restricted Net Position 9797	-	-	0.0%
c)	Unrestricted Net Position 9790	7,415	7,515	1.3%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	7,415		
1) Fair value adjustment to Cash in County Treasury	9111	-		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	-		
e) collections awaiting deposit	9140	-		
2 Investments	9150	-		
3 Accounts Receivable	9200	-		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	-		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 Fixed Assets	9400	-		
# TOTAL ASSETS		7,415		
H LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-		
4 Current Loans	9640	-		
5 Deferred Revenue	9650	-		
6 Long-Term Liabilities		-		
a) Net OPEB Obligation	9664	-		
b) Compensated Absences	9665	-		
c) COPs Payable	9666	-		
d) Capital Leases Payable	9667	-		
e) Lease Revenue Bonds Payable	9668	-		
f) Other General Long-Term Liabilities	9669	-		
6 TOTAL LIABILITIES		-		
I FUND EQUITY				
Ending Fund Balance, June 30th		7,415		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

July 1 Budget (Single Adoption) - Proposed Budget
Foundation Private Purpose Fund (73)

		2022-23 Estimated Actuals	2023-24 Proposed Budget	Percent Difference
A	REVENUES			
	Object			
1	LCFF Sources 8010-8099	-	-	0.0%
2	Federal Revenue 8100-8299	-	-	0.0%
3	Other State Revenue 8300-8599	-	-	0.0%
4	Other Local Revenue 8600-8799	2,000	2,200	10.0%
5	TOTAL REVENUES	2,000	2,200	10.0%
B	EXPENDITURES			
1	Certificated salaries 1000-1999	-	-	0.0%
2	Classified salaries 2000-2999	-	-	0.0%
3	Employee Benefits 3000-3999	-	-	0.0%
4	Books & Supplies 4000-4999	-	-	0.0%
	Services & Other			
5	Operating Expenditures 5000-5999	1,400	1,000	-28.6%
6	Capital Outlay 6000-6999	-	-	0.0%
	7100-7299			
7	Other Outgo 7400-7499	-	-	0.0%
8	Indirect Costs 7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES	1,400	1,000	-28.6%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	600	1,200	100.0%
D	1 Interfund Transfers			
	a) Transfers In 8900-8929	-	-	0.0%
	b) Transfers out 7600-7629	-	-	0.0%
2	Other Sources/Uses			
	a) Sources 8930-8979	-	-	0.0%
	b) Uses 7630-7699	-	-	0.0%
3	Contributions 8980-8999	-	-	0.0%
	TOTAL OTHER FINANCING			
4	SOURCES/USES	-	-	0.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE	600	1,200	100.0%
F	FUND BALANCE, RESERVES			
1	Beginning Net Position			
	a) As of July 1 - Unaudited 9791	162,727	163,327	0.4%
	b) Audit Adjustments 9793	-	-	0.0%
	c) As of July 1 - Audited	162,727	163,327	0.4%
	d) Other Restatements 9795	-	-	0.0%
	e) Adjusted Beginning Balance	162,727	163,327	0.4%
2	Ending Net Position, June 30	163,327	164,527	0.7%
	Components of Ending Net Position			
	a) Net Investment in Capital Assets 9796	-	-	0.0%
	b) Restricted Net Position 9797	-	-	0.0%
	c) Unrestricted Net Position 9790	163,327	164,527	0.7%

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT
COUNTY: PLACER COUNTY

			2022-23	2023-24 Proposed	Percent
			Estimated Actuals	Budget	Difference
G	ASSETS				
	1 Cash				
	a) in County Treasury	9110	163,327		
	1) Fair value adjustment to				
	Cash in County Treasury	9111	-		
	b) in Banks	9120	-		
	c) in Revolving Fund	9130	-		
	d) with Fiscal Agent	9135	-		
	e) collections awaiting deposit	9140	-		
	2 Investments	9150	-		
	3 Accounts Receivable	9200	-		
	4 Due from Grantor Government	9290	-		
	5 Due from Other Funds	9310	-		
	6 Stores	9320	-		
	7 Prepaid Expenditures	9330	-		
	8 Other Current Assets	9340	-		
	9 Fixed Assets		-		
	a) Land	9410	-		
	b) Land Improvements	9420	-		
	c) Accumulated Depreciation -				
	Land Improvements	9425	-		
	d) Buildings	9430	-		
	e) Accumulated Depreciation -				
	Buildings	9435	-		
	f) Equipment	9440	-		
	g) Accumulated Depreciation -				
	Equipment	9445	-		
	h) Work in Progress	9450	-		
	# TOTAL ASSETS		163,327		
H	LIABILITIES				
	1 Accounts Payable	9500	-		
	2 Due to Grantor Governments	9590	-		
	3 Due to Other Funds	9610	-		
	4 Current Loans	9640	-		
	5 Deferred Revenue	9650	-		
	6 Long-Term Liabilities		-		
	a) Net OPEB Obligation	9664	-		
	b) Compensated Absences	9665	-		
	c) COPs Payable	9666	-		
	d) Capital Leases Payable	9667	-		
	e) Lease Revenue Bonds Payable	9668	-		
	f) Other General Long-Term				
	Liabilities	9669	-		
	6 TOTAL LIABILITIES		-		
I	FUND EQUITY				
	Ending Fund Balance, June 30th		163,327		