WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year. The 2024-25 budget will be presented to the Board of Trustees for approval on June 18, 2024.

The budget assumptions presented below are used to prepare the 2024-25 Budget and multi-year projections for 2025-26 and 2026-27 fiscal years. They also include assumptions provided by PCOE Common Message, School Services of California's Financial Projection Dartboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. The 2024-25 Proposed Budget also reflects the most recent Governor's 2024-25 May Revise proposals.

GENERAL FUND BUDGET ASSUMPTIONS:

The following budget revenue and expenditure assumptions will be used for the 2024-25 Proposed Budget:

WESTERN PLACER UNIFIED SCHOOL DISTRICT 2024-25 ADOPTED BUDGET ASSUMPTIONS

	23/24 Estimated Actuals	24/25 Adopted	25/26 Projection	26/27 Projection	
REVENUES					
Enrollment	7,869	8,046	8,227	8,412	23-24: CALPADS LCFF enrollment; 24-25 through 26-27, 2.25% growth each year
ADA Yield	94.6%	94.5%	94.5%	94.5%	Projected ADA/enrollment
ADA (Excl. County ADA)	7.446	7,604	7.775	7.950	
ADA (Incl. County ADA)	7,462	7,620	7,791	7,966	
% Increase (Decrease) Enrollment		2.25%	2.25%	2.25%	2.25% 24-25 and 25-26
# Increase (Decrease) Enrollment	309	177	181	185	
# Increase (Decrease) in ADA	370	157	171	175	Projected ADA based on ADA-to-enrollment factor 94.0% in 23-24, 94.5% in 24-25 and beyond
State Statutory COLA %	8.22%	1.07%	2.93%	3.08%	Per SSC Dartboard
EXPENDITURES					X I A A
Certificated New Positions - FTE	8.4	11.2	9.0	7.0	23-24: 3 growth teachers, 1 K ASD teacher, TBHS VP, 1.0 MS SDC teacher, 1.0 MS RSP, 1.0 speech, .40 Psych; 24-25: 7 growth teachers (Unrestricted & Special Ed), 25-26: 7 growth teachers, 2 TK teachers (for 10:1 ratio), 26-27: 7 growth teachers
Cert. New Positions - New Schools	6.0	0.0	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24; (Counselor 22/23); 2.0 FTE Gen Ed and 3.0 Special Ed teachers in 23-24
Certificated Step/Column	1.54%	1.54%	1.54%	1.54%	3-year average 22-23. Campus supervisors, instructional aldes, TBHS clerk; 23-24: budget tech, personnel tech, CALPADS tech, .50 Tech Dept secretary, health clerks, campus supervisors, paraprofessionals; 24- 25-2.0 technology tech I, Ed Services account tech II, .50 Tech Dept secretary, 3.79 paraprofessionals; 25-26: Two .4275 instructional aides for new TK classes
Classified New Positions - FTE	20.9	7.1	0.9	0.0	
Classified New Positions - New Schools	1.4	0.0	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24) 23/24 - TBHS 1 custodian, 3 hr library tech (Unrestricted/RRM)
Classified Step/Column	1.45%	1.39%	1.39%	1.39%	3-year average
Classified Statutory Benefits Rate	36.00%	36.34%	36.89%	37.29%	
Certificated Statutory Benefits Rate		22.19%	22.19%	22.19%	
Contribution to RRM		\$3,581,386	\$3,760,455	\$3,948,478	3% of GF Expenditures (Excl STRS On-Behalf and federal pandemic relief funds).

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

The 2024-25 Proposed Budget also includes the LCFF Supplemental Funds budget that has been reviewed by the District LCAP Committee.

Negotiations for salary and benefits are completed for the 2023-24 school year with all bargaining units, management, contract and confidential employees and are included in the 2023-24 Estimated Actuals Budget. Negotiations are not completed for the 2024-25 school year and are not included in the 2024-25 Proposed Budget.

GOVERNOR'S MAY BUDGET REVISION

Local Control Funding Formula

With the release of the Governor's 2024-25 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2024-25 and future years. The table below illustrates the current 2023-24 budget year, proposed 2024-25 budget year and next three years:

	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory Cost-of-Living Adjustment (COLA)	8.22%	1.07%	2.93%	3.08%	3.30%

Other State Programs

The Governor's May Revision proposal includes a cost-of-living adjustment (COLA) of 1.07% for the 2024-25 fiscal year for Special Education, Child Nutrition and other State categorical programs.

CalSTRS and CalPERS Employer Contributions

California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

The CalSTRS rate has been 19.10% for the past several years and will continue at this rate until its governing board votes to change it. There is no indication at this time that they plan to do so in the near future.

Adopted/projected CalPERS rates are as follows:

Year	Employer Contribution Rate
2023-24	26.68%
2024-25	27.05%
2024-25	27.60% (projected)
2025-26	28.00% (projected)

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

Fund Balance Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum Reserve Standard for Economic Uncertainties for each fiscal year identified in the budget. Below are the details of those unassigned funds that are reserved for specific district needs for 2023-24 Estimated Actuals Budget and 2024-25 Proposed Budget on the next page:

Fund Balance Reserves:

	Estimated Actuals 2023-24 Combined	Adopted Budget 2024-25 Combined
Components of Ending Fund Balance Nonspendable:	A STATE OF THE STA	
Revolving Cash	5,000	5,000
Prepaid Expenditures	512,033	210,761
Committed: Supplemental & State Program budget		
reserves Restricted:	3,568,805	330,347
State, Federal and Local programs	9,291,881	8,493,516
Economic Uncertainty @ 3% Unassigned Economic Uncertainty	3,855,221	3,723,998
surplus/(deficit)	3,856,130	752,317
Total Ending Fund Balance	21,089,070	13,515,939

2024-25 Proposed Budget for the General Fund and Other Funds

The 2024-25 Proposed Budget for the General Fund and Other Funds are presented on the following pages and display the 2023-24 Estimated Actuals Budget as well as the 2024-25 Proposed Budget.

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT

COUNTY: PLACER COUNTY

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

		2023-	24 Estimated Ac	tuals	2024	-25 Proposed Bu	dget	
REVENUES	Object	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	% Diff
1 LCFF Sources	8010-8099	89,527,511	2,596,822	92,124,333	92,196,028	2,109,222	94,305,250	2.49
2 Federal Revenue	8100-8299		4,136,759	4,136,759		3,179,002	3,179,002	-23.29
3 Other State Revenue	8300-8599	2,212,974	11,428,852	13,641,826	2,455,946	9,791,932	12,247,878	-10.29
4 Other Local Revenue	8600-8799	2,314,265	6,597,539	8,911,804 118,814,722	1,828,650 96,480,624	4,999,350 20,079,506	6,828,000 116,560,130	-23.49 -1.99
5 TOTAL REVENUES		94,054,750	24,759,972	118,814,722	96,480,624	20,079,306	110,300,130	-1.57
1 Certificated salaries	1000-1999	37,988,335	9,047,724	47,036,059	40,272,119	9,613,758	49,885,877	6.19
2 Classified salaries	2000-2999	10,121,922	6,509,793	16,631,715	10,531,683	7,191,977	17,723,660	6.69
3 Employee Benefits	3000-3999	18,615,533	10,489,619	29,105,152	19,778,286	11,057,450	30,835,736	5.99
4 Books & Supplies Services & Other	4000-4999	3,255,217	9,508,636	12,763,853	5,616,139	3,834,542	9,450,681	-26.09
5 Operating Expenditures	5000-5999	8,889,995	8,239,334	17,129,329	9,196,140	4,328,020	13,524,160	-21.0
6 Capital Outlay	6000-6999	82,142	2,962,523	3,044,665		120,000	120,000	-96.19
7 Other Outer	7100-7299 7400-7499		2,167,893	2,167,893		2,181,785	2,181,785	0.69
7 Other Outgo 8 Indirect Costs	7300-7399	(2,105,774)	1,959,104	(146,670)	(1,829,338)	1,612,735	(216,603)	47.79
9 TOTAL EXPENDITURES	/300-/399	76,847,370	50,884,626	127,731,996	83,565,029	39,940,267	123,505,296	-3.39
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		17,207,380	(26,124,654)	(8,917,274)	12,915,595	(19,860,761)	(6,945,166)	-22.19
1 Interfund Transfers								
a) Transfers In	8900-8929	_	25,000	25,000			_	-100.09
b) Transfers out	7600-7629	775,360		775,360	627,965		627,965	-19.09
2 Other Sources/Uses								
a) Sources	8930-8979	8 412		-	Test in		-	0.0
b) Uses	7630-7699	100 M. 1 M.		-				0.0
3 Contributions	8980-8999	(17,356,840)	17,356,840	•	(19,062,396)	19,062,396	-	0.09
TOTAL OTHER FINANCING				(750,050)	(40 500 354)	10.003.300	(627.065)	16.30
4 SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE		(18,132,200) (924,820)	17,381,840 (8,742,814)	(750,360) (9,667,634)	(19,690,361) (6,774,766)	19,062,396 (798,365)	(627,965) (7,573,131)	-16.39 -21.79
FUND BALANCE, RESERVES		1000						
1 Beginning Fund Balance								24.40
a) As of July 1 - Unaudited	9791	12,722,009	18,034,695	30,756,704	11,797,189	9,291,881	21,089,070	-31.49
b) Audit Adjustments	9793	12 722 000	10.024.605	20.756.704	11 707 190	9,291,881	21,089,070	-31.4
c) As of July 1 - Audited		12,722,009	18,034,695	30,756,704	11,797,189	5,251,001	21,089,070	0.0
d) Other Restatements e) Adjusted Beginning Balance	9795	12,722,009	18,034,695	30,756,704	11,797,189	9,291,881	21,089,070	-31.4
			9,291,881	21,089,070	5,022,423	8,493,516	13,515,939	-35.9
2 Ending Balance, June 30 Components of Ending Fund Balance		11,797,189	9,291,001	21,065,070	3,022,423	8,493,310	13,313,333	-33.3
a) Nonspendable					7 = 12			
Revolving Cash	9711	5,000		5,000	5,000		5,000	0.0
Stores	9712	-	•		240 754		210.761	0.0
Prepaid Expenditures All Others	9713 9719	512,033	•	512,033	210,761		210,761	-58.8 0.0
b) Restricted - Federal/State/Local Programs	9740		9,291,881	9,291,881		8,493,516	8,493,516	-8.6
c) Committed Supplemental & State program budget								-
reserves	9760	3,568,805		3,568,805	330,347		330,347	-90.7
d) Assigned								
Other Assignments	9780							
e) Unassigned/unappropriated		80			All republications are			500000000000000000000000000000000000000
Reserve for Economic Uncertainty - 3%	9789	3,855,221		3,855,221	3,723,998		3,723,998	-3.4

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Adoption) - Proposed Budget General Fund Unrestricted and Restricted (01)							
		2023-	24 Estimated A	tuals	2024-25 Proposed Budget				
		(A) Unrestricted	(B) Restricted	(C) = (A) + (B) Total	(D) Unrestricted	(E) Restricted	(F) = (D) + (E) Total	% Diff C & F	
G ASSETS									
1 Cash									
a) in County Treasury 1) Fair value adjustment to	9110	13,135,485	6,932,439	20,067,924					
Cash in County Treasury	9111			-					
b) in Banks	9120				Till ig i i .				
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	3,000,000	6,572,528	9,572,528	W				
4 Due from Grantor Government	9290			2 48					
5 Due from Other Funds	9310	-		ga XII 📾	B				
6 Stores	9320		British and	= 1 21	1 10 10 10				
7 Prepaid Expenditures	9330	512,033		512,033					
8 Other Current Assets	9340				Brazini (j.				
9 TOTAL ASSETS		16,652,518	13,504,967	30,157,485					
H LIABILITIES									
1 Accounts Payable	9500	4,855,329	3,863,086	8,718,415	MOLEN!				
2 Due to Grantor Governments	9590								
3 Due to Other Funds	9610								
4 Current Loans	9640	- 1							
5 Deferred Revenue	9650		350,000	350,000	right is the control of				
6 TOTAL LIABILITIES		4,855,329	4,213,086	9,068,415					
I FUND EQUITY									
Ending Fund Balance, June 30th		11,797,189	9,291,881	21,089,070			IXI II		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRIC COUNTY: PLACER COUNTY	ст	July 1 Budget (Single Adoption) - Proposed Budget Adult Education Fund (11)				
A REVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference		
1 LCFF Sources	8010-8099	-	-	0.0%		
2 Federal Revenue	8100-8299	103,440	196,230	89.7%		
3 Other State Revenue	8300-8599			0.0%		
4 Other Local Revenue	8600-8799	100 110	405 000	0.0%		
5 TOTAL REVENUES		103,440	196,230	89.7%		
3 EXPENDITURES 1 Certificated salaries	1000-1999			0.0%		
2 Classified salaries	2000-2999	73,922	119,656	61.9%		
3 Employee Benefits	3000-3999	37,007	73,942	99.8%		
4 Books & Supplies	4000-4999	6,595	13,495	104.6%		
Services & Other	1000 1333	9,555	25,155	20 11071		
5 Operating Expenditures	5000-5999	4,400	2,152	-51.1%		
6 Capital Outlay	6000-6999		2.74	0.0%		
	7100-7299					
7 Other Outgo	7400-7499			0.0%		
8 Indirect Costs	7300-7399	6,876	12,345	79.5%		
9 TOTAL EXPENDITURES		128,800	221,590	72.0%		
EXCESS (DEFICIENCY) OF REVENUES		- NT 12				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(25,360)	(25,360)	0.0%		
1 Interfund Transfers		(20,000)	(20,000)			
a) Transfers In	8900-8929	25,360	25,360	0.0%		
b) Transfers out	7600-7629	25,500	25,500	0.0%		
2 Other Sources/Uses	7000 7025	21 7		0.09		
a) Sources	8930-8979		_	0.09		
b) Uses	7630-7699	5	_	0.0%		
3 Contributions	8980-8999			0.09		
TOTAL OTHER FINANCING	0300-0333			0.07		
4 SOURCES/USES		25,360	25,360	0.0%		
NET INCREASE (DECREASE) IN FUND BALANCE				0.0%		
FUND BALANCE, RESERVES						
1 Beginning Fund Balance						
a) As of July 1 - Unaudited	9791	22,908	22,908	0.0%		
b) Audit Adjustments	9793			0.09		
c) As of July 1 - Audited		22,908	22,908	0.09		
d) Other Restatements	9795		2	0.09		
e) Adjusted Beginning Balance		22,908	22,908	0.09		
2 Ending Balance, June 30		22,908	22,908	0.0%		
Components			75. v x * 1			
a) Nonspendable						
Revolving Cash	9711		-	0.09		
Stores	9712	2		0.09		
Prepaid Expenditures	9713			0.09		
All Others	9719			0.09		
b) Restricted	9740	22,908	22,908	0.0%		
c) Committed			No. of the last of			
Stabilization Arrangements	9750		The second state of	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 Adult Education Fund (11)				
		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference		
G ASSETS						
1 Cash						
a) in County Treasury 1) Fair value adjustment to	9110	-				
Cash in County Treasury	9111					
b) in Banks	9120					
c) in Revolving Fund	9130					
d) with Fiscal Agent	9135					
e) collections awaiting deposit	9140	a de la companya de l				
2 Investments	9150					
3 Accounts Receivable	9200	22,908				
4 Due from Grantor Government	9290					
5 Due from Other Funds	9310	-				
6 Stores	9320					
7 Prepaid Expenditures	9330					
8 Other Current Assets	9340	10 2				
9 TOTAL ASSETS		22,908				
LIABILITIES						
1 Accounts Payable	9500	a =				
2 Due to Grantor Governments	9590					
3 Due to Other Funds	9610	-				
4 Current Loans	9640	(1) × t				
5 Deferred Revenue	9650					
6 TOTAL LIABILITIES		-				
FUND EQUITY						
Ending Fund Balance, June 30th		22,908				

25.00	CT: WESTERN PLACER UNIFIED SCHOOL DISTRICT Y: PLACER COUNTY		July 1 Budget (Single Adoption) - Proposed Budget Cafeteria Special Revenue Fund (13)					
	DEVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference			
A	1 LCFF Sources	8010-8099	Listillated Actuals	buuget	0.0%			
	2 Federal Revenue	8100-8299	1,771,063	1,522,000	-14.1%			
		8300-8599	3,453,619		3.5%			
	3 Other State Revenue		- W www.diamatica.	3,573,000				
	4 Other Local Revenue	8600-8799	25,000	20,000	-20.0%			
	5 TOTAL REVENUES		5,249,682	5,115,000	-2.6%			
В	EXPENDITURES			N V II V				
	1 Certificated salaries	1000-1999	X		0.0%			
	2 Classified salaries	2000-2999	1,520,051	1,870,415	23.0%			
	3 Employee Benefits	3000-3999	762,354	961,385	26.1%			
	4 Books & Supplies	4000-4999	2,578,916	2,359,500	-8.5%			
	Services & Other			V 2007				
	5 Operating Expenditures	5000-5999	288,850	270,700	-6.3%			
	6 Capital Outlay	6000-6999	160,724	70,000	-56.4%			
		7100-7299	W					
	7 Other Outgo	7400-7499			0.0%			
	8 Indirect Costs	7300-7399	139,794	204,258	46.1%			
	9 TOTAL EXPENDITURES	7300-7333	5,450,689	5,736,258	5.29			
	9 TOTAL EXPENDITORES		3,430,069	3,730,236	3.27			
	EXCESS (DEFICIENCY) OF REVENUES		2 2					
	OVER EXPENDITURES BEFORE OTHER			11 0				
	FINANCING SOURCES AND USES	and the state of t	(201,007)	(621,258)	209.19			
)	1 Interfund Transfers							
,	a) Transfers In	8900-8929		102,605	0.09			
		7600-7629	_	102,003				
	b) Transfers out	7600-7629		a No. 1	0.09			
	2 Other Sources/Uses	0000 0070	li x		0.09			
	a) Sources	8930-8979	-		0.09			
	b) Uses	7630-7699	-	-	0.09			
	3 Contributions	8980-8999			0.0%			
	TOTAL OTHER FINANCING							
	4 SOURCES/USES		-	102,605	0.0%			
E	NET INCREASE (DECREASE) IN FUND BALANCE		(201,007)	(518,653)	158.0%			
F	FUND BALANCE, RESERVES		N grand g					
	1 Beginning Fund Balance			X 4.92				
	a) As of July 1 - Unaudited	9791	726,746	525,739	-27.79			
	b) Audit Adjustments	9793	2.		0.0%			
	c) As of July 1 - Audited		726,746	525,739	-27.79			
	d) Other Restatements	9795	-	-	0.09			
	e) Adjusted Beginning Balance	3733	726,746	525,739	-27.79			
	2 Ending Balance, June 30		525,739	7,086	-98.79			
	Components							
	a) Nonspendable		200	12 to 100				
	Revolving Cash	9711			0.09			
	Stores	9712	45,322	7,086	-84.49			
	Prepaid Expenditures	9713			0.09			
	All Others	9719		100	0.09			
	b) Restricted	9740		n ' n n	0.09			
	c) Committed		A ² and a	The second second second	75			
	Stabilization Arrangements	9750			0.09			
	Other Commitments	9760	-	-	0.09			
		- 10000			1004.53			
	d) Assigned	0700			0.00			
	Other Assignments	9780	-	•	0.09			
	e) Unassigned/unappropriated				20.00			
	Reserve for							
	Economic Uncertainty	9789			0.09			
	Unassigned/Unappropriated	9790	480,417	0	-100.09			

	RICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT INTY: PLACER COUNTY	July 1 Budget (Single Adoption) - Proposed Budget Cafeteria Special Revenue Fund (13)				
			2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference	
G	ASSETS					
	1 Cash					
	a) in County Treasury 1) Fair value adjustment to	9110	169,034			
	Cash in County Treasury	9111				
	b) in Banks	9120	and the second of the second			
	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	= 9 9 9 9 9			
	5 Due from Other Funds	9310				
	6 Stores	9320	11,705			
	7 Prepaid Expenditures	9330				
	8 Other Current Assets	9340	,			
	9 TOTAL ASSETS		539,739			
Н	LIABILITIES					
	1 Accounts Payable	9500	14,000			
	2 Due to Grantor Governments	9590	a			
	3 Due to Other Funds	9610	- 1			
	4 Current Loans	9640	-			
	5 Deferred Revenue	9650	-			
	6 TOTAL LIABILITIES		14,000			
ı	FUND EQUITY					
	Ending Fund Balance, June 30th		525,739			

DISTRICT: Western Placer Unified School District COUNTY: Placer County		July 1 Budget (S Deferred Mainte		
A REVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
1 LCFF Sources	8010-8099		Waller Street	0.09
2 Federal Revenue	8100-8299			0.09
3 Other State Revenue	8300-8599	The state of the s	-	0.0%
4 Other Local Revenue	8600-8799	_	-	0.09
5 TOTAL REVENUES			-	0.09
B EXPENDITURES				
1 Certificated salaries	1000-1999			0.09
2 Classified salaries	2000-2999	2 E	=	0.09
3 Employee Benefits	3000-3999	9	=	0.09
4 Books & Supplies Services & Other	4000-4999	4,934	-	-100.09
5 Operating Expenditures	5000-5999	626,923		-100.09
6 Capital Outlay	6000-6999	-		0.09
o capital odday	7100-7299			
7 Other Outgo	7400-7499			0.09
7 Other Outgo	a succession of the state of			0.09
8 Indirect Costs 9 TOTAL EXPENDITURES	7300-7399	631,857		-100.09
		031,037		100.07
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	5			
FINANCING SOURCES AND USES		(631,857)		-100.0%
1 Interfund Transfers	2 2			
a) Transfers In	8900-8929	750,000	500,000	-33.39
b) Transfers out	7600-7629	F .		0.09
2 Other Sources/Uses				0.09
a) Sources	8930-8979	-	-	0.09
b) Uses	7630-7699	-	-	0.09
3 Contributions	8980-8999			0.09
TOTAL OTHER FINANCING				
4 SOURCES/USES		750,000	500,000	-33.39
E NET INCREASE (DECREASE) IN FUND BALANCE	The state of	118,143	500,000	323.29
F FUND BALANCE, RESERVES	100			
1 Beginning Fund Balance		6 5		
a) As of July 1 - Unaudited	9791	228,356	346,499	51.79
	9793	228,550	-	0.09
b) Audit Adjustments	3/33	220 256	346,499	51.79
c) As of July 1 - Audited	0705	228,356	340,433	0.09
d) Other Restatements	9795	220.250	246 400	
e) Adjusted Beginning Balance		228,356	346,499	51.79
2 Ending Balance, June 30		346,499	846,499	144.39
Components				
a) Nonspendable	9711	tion.		0.09
Revolving Cash		-		0.09
Stores	9712		•	
Prepaid Expenditures	9713	-	-	0.09
All Others	9719		-4	0.09
b) Restricted	9740	-	(=)	0.09
c) Committed	0750			0.00
Stabilization Arrangements Other Commitments	9750 9760		-	0.09
d) Assigned	Section 1			
Other Assignments	9780	-		0.0
District specific #1	9780			0.0
District specific #2	9780		~	0.0
e) Unassigned/unappropriated				
Reserve for	0700			0.00
Economic Uncertainty	9789		010 100	0.0
Unassigned/Unappropriated	9790	346,499	846,499	144.39

DISTRICT: Western Placer Unified School District COUNTY: Placer County		July 1 Budget (Single Adoption) Deferred Maintenance Fund (14)				
		2023-24	2024-25 Proposed	Percent		
		Estimated Actuals	Budget	Difference		
G ASSETS		X. 32				
1 Cash						
a) in County Treasury	9110	346,499				
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	- 1				
7 Prepaid Expenditures	9330	-				
8 Other Current Assets	9340					
9 TOTAL ASSETS		346,499				
H LIABILITIES						
1 Accounts Payable	9500	_				
2 Due to Grantor Governments	9590	P				
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		346,499				

A REVENU			July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects (17)					
30 505000	ES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference			
1 LCFF	Sources	8010-8099			0.0%			
2 Fede	eral Revenue	8100-8299			0.0%			
3 Oth	er State Revenue	8300-8599		(中下中)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)	0.0%			
4 Oth	er Local Revenue	8600-8799	20,000	19,000	-5.0%			
5 TOT	AL REVENUES		20,000	19,000	-5.0%			
B EXPEND	ITURES							
1 Cert	ificated salaries	1000-1999			0.0%			
1/40 JE 4 A A A A A A A A A A A A A A A A A A	sified salaries	2000-2999		7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0.0%			
	oloyee Benefits	3000-3999			0.0%			
	ks & Supplies	4000-4999			0.09			
	ices & Other	5000 5000			0.00			
	rating Expenditures	5000-5999			0.09			
6 Cap	ital Outlay	6000-6999 7100-7299			0.0%			
7 O+h	or Outgo	7400-7499			0.0%			
F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	er Outgo rect Costs	7300-7399			0.0%			
	AL EXPENDITURES	7300-7333	-	-	0.0%			
	(DEFICIENCY) OF REVENUES (PENDITURES BEFORE OTHER							
	ING SOURCES AND USES		20,000	19,000	-5.0%			
			20,000	25,550	0.07.			
	fund Transfers	2000 2000	N. S. P. HILL		0.00			
	ansfers In	8900-8929	-		0.0%			
2010000	ansfers out	7600-7629			0.0%			
400000000	er Sources/Uses	8930-8979			0.0%			
a) 50 b) Us	urces	7630-7699			0.0%			
100-100-0	ributions	8980-8999			0.0%			
	AL OTHER FINANCING	0300-0333			0.070			
And the second s	RCES/USES		×*		0.0%			
E NET INC	REASE (DECREASE) IN FUND BALANCE		20,000	19,000	-5.0%			
F FUND B	ALANCE, RESERVES		3 1		n 0			
	nning Fund Balance			II =				
- 9	of July 1 - Unaudited	9791	738,029	758,029	2.7%			
	udit Adjustments	9793		-	0.0%			
c) As	of July 1 - Audited		738,029	758,029	2.79			
d) Of	ther Restatements	9795	, F X		0.0%			
e) Ac	ljusted Beginning Balance		738,029	758,029	2.7%			
2 Endi	ng Balance, June 30		758,029	777,029	2.5%			
Com	ponents							
	onspendable							
100 200	Revolving Cash	9711			0.09			
	Stores	9712			0.09			
	Prepaid Expenditures	9713			0.09			
	All Others	9719			0.09			
b) Re	estricted	9740		-	0.09			
	ommitted							
1 100	Stabilization Arrangements	9750		_	0.0%			
	Wetlands Mitigation	9760	733,576	743,576	1.49			
			123,276					
	ssigned Other Assignments	9780	Fig. 20 20 10 1	F 11 800	0.09			
	Other Assignments Wetlands Mitigation	9780 9780			0.09			
	wedanus widgudon	9780	-	-	0.09			
		3760			0.07			
	nassigned/unappropriated							
	Reserve for	0700	-		0.00			
	Economic Uncertainty Unassigned/Unappropriated	9789 9790	24,453	33,453	0.09 36.89			

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY	Special Rese	July 1 Budget (Sing rve Fund for Other Tha		ojects (17)
		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	758,029		
1) Fair value adjustment to				
Cash in County Treasury	9111	Bu		
b) in Banks	9120	-		
c) in Revolving Fund	9130	-		
d) with Fiscal Agent	9135	- 1.0 - 1.0 - 1.0 - 1		
e) collections awaiting deposit	9140	-		
2 Investments	9150			
3 Accounts Receivable	9200	-		
4 Due from Grantor Government	9290	-	5	
5 Due from Other Funds	9310	2450		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	-		
8 Other Current Assets	9340	-		
9 TOTAL ASSETS		758,029		
H LIABILITIES			- T	
1 Accounts Payable	9500	<u>=</u>	11	
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	-	THE STATE OF THE S	
4 Current Loans	9640	-	Ü.	
5 Deferred Revenue	9650	-]	
6 TOTAL LIABILITIES		-,	1	
FUND EQUITY				
Ending Fund Balance, June 30th		758,029		

DISTRICT: WESTERN PLACER UNIFIED SCHO COUNTY: PLACER COUNTY	OL DISTRICT J	uly 1 Budget (Single Ado Building F		et
A REVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
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-	0.0
5 TOTAL REVENUES	8000-8733	-		0.0
EXPENDITURES				
1 Certificated salaries	1000-1999			0.0
2 Classified salaries	2000-2999			0.0
3 Employee Benefits	3000-3999	-	<u>a</u>	0.0
4 Books & Supplies	4000-4999	·		0.0
Services & Other		.1		
5 Operating Expenditures	5000-5999			0.0
6 Capital Outlay	6000-6999	1,026,924	· ·	-100.0
	7100-7299			
7 Other Outgo	7400-7499	E		0.0
8 Indirect Costs	7300-7399			0.0
9 TOTAL EXPENDITURES		1,026,924		-100.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		W V		Versional Re-
FINANCING SOURCES AND USES		(1,026,924)	-	-100.0
1 Interfund Transfers				
a) Transfers In	8900-8929	W 18		0.0
b) Transfers out	7600-7629		· · · · · · · · ·	0.0
2 Other Sources/Uses				0.0
a) Sources	8930-8979	la f		0.0
b) Uses	7630-7699	- 1	a a a a a a a a a a a a a a a a a a a	0.0
3 Contributions	8980-8999			0.0
TOTAL OTHER FINANCING				
4 SOURCES/USES		-	-	0.0
NET INCREASE (DECREASE) IN FUND BAL	ANCE	(1,026,924)	-	-100.0
FUND BALANCE, RESERVES			7 × 1	D
1 Beginning Fund Balance		21 2		142
a) As of July 1 - Unaudited	9791	1,029,675	2,751	-99.7
b) Audit Adjustments	9793	10 (10 m)		0.0
c) As of July 1 - Audited		1,029,675	2,751	-99.7
d) Other Restatements	9795	-,,	-,	0.0
e) Adjusted Beginning Balance		1,029,675	2,751	-99.7
to the state of th			The second second	- 7
2 Ending Balance, June 30	1011	2,751	2,751	0.0
Components a) Nonspendable		10 (a 10) 1		
Revolving Cash	9711	B = 1	<u> </u>	0.0
Stores	9712			0.0
Prepaid Expenditures	9713			0.0
All Others	9719			0.0
b) Restricted	9740		100	0.0
	37.10			3.0
c) Committed	9750		en Street en Redening version	
Stabilization Arrangements Other Commitments	9760 9760			0.0
	9/60		Strains color of strong	0.0
d) Assigned	0700	i i		
Other Assignments	9780	-	*	0.0
	9780 9780		-	0.0
e) Unassigned/unappropriated	3700	2.1		0.0
Reserve for	1 = L	有情况的		
Economic Uncertainty	9789			0.0
Unassigned/Unappropriated	9790	2,751	2,751	0.0

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Adop Building F		et
		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
G ASSETS			1 = 20 m	
1 Cash				
a) in County Treasury 1) Fair value adjustment to	9110	2,751		
Cash in County Treasury	9111	10		
b) in Banks	9120			
c) in Revolving Fund	9130			
d) with Fiscal Agent	9135	. 0		
e) collections awaiting deposit	9140			
2 Investments	9150			
3 Accounts Receivable	9200	11.2		
4 Due from Grantor Government	9290	-		
5 Due from Other Funds	9310	¥		
6 Stores	9320			
7 Prepaid Expenditures	9330	1		
8 Other Current Assets	9340	1		
9 TOTAL ASSETS		2,751		
H LIABILITIES		5		
1 Accounts Payable	9500	=		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	- 27		
4 Current Loans	9640			
5 Deferred Revenue	9650			
6 TOTAL LIABILITIES				
I FUND EQUITY		9		
Ending Fund Balance, June 30th		2,751		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRIC COUNTY: PLACER COUNTY		<i>TRICT</i> J	uly 1 Budget (Single Ador Building F	t	
A	REVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
1	1 LCFF Sources	8010-8099			0.0%
	2 Federal Revenue	8100-8299		-	0.0%
	3 Other State Revenue	8300-8599		n 25	0.0%
	4 Other Local Revenue	8600-8799	2,001,490	165,000	-91.89
	5 TOTAL REVENUES	18110	2,001,490	165,000	-91.89
В	EXPENDITURES				
準	1 Certificated salaries	1000-1999			0.09
	2 Classified salaries	2000-2999			0.09
	3 Employee Benefits	3000-3999	1 p	-	0.09
	4 Books & Supplies Services & Other	4000-4999	75,000		-100.09
	5 Operating Expenditures	5000-5999	23,640		-100.09
	6 Capital Outlay	6000-6999	4,658,929	12,000,000	157.69
	o Capital Outlay	7100-7299	4,030,323	12,000,000	137.07
	7 Other Outgo	7400-7499	73,963,818		-100.09
	8 Indirect Costs	7300-7399	75,505,010		0.09
	9 TOTAL EXPENDITURES	7500 7555	78,721,387	12,000,000	-84.89
С	EXCESS (DEFICIENCY) OF REVENUES		70,721,307	12,000,000	04.07
	OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(76,719,897)	(11,835,000)	-84.6%
D	1 Interfund Transfers	E.S.	(70,719,837)	(11,833,000)	-84.07
	a) Transfers In	8900-8929	65,133,029		-100.09
	b) Transfers out	7600-7629	-		0.09
	2 Other Sources/Uses	7000-7023			0.09
		8930-8979	200		0.09
	a) Sources		-	-	Transfer-
	b) Uses	7630-7699			0.0%
	3 Contributions	8980-8999			0.0%
	TOTAL OTHER FINANCING		CF 122 020		100.00
E	4 SOURCES/USES NET INCREASE (DECREASE) IN FUND BALANCE		65,133,029 (11,586,868)	(11,835,000)	-100.0%
3	FUND BALANCE, RESERVES	- 1	(22,000,000)	(==,===,===,	
	1 Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	24,728,232	13,141,364	-46.9%
	b) Audit Adjustments	9793	24,720,232	13,141,304	0.09
	c) As of July 1 - Audited	3733	24,728,232	13,141,364	-46.9%
		9795	24,720,232	13,141,304	0.0%
	d) Other Restatements	9795	24 720 222	12 141 264	
	e) Adjusted Beginning Balance		24,728,232	13,141,364	-46.99
	2 Ending Balance, June 30		13,141,364	1,306,364	-90.1%
	Components a) Nonspendable				
	Revolving Cash	9711			0.09
	Stores	9712			0.09
	Prepaid Expenditures	9713			0.09
	All Others	9719	and the second		0.09
	b) Restricted	9740	-	-	0.09
	c) Committed				12 1201
	Stabilization Arrangements	9750			0.09
	Other Commitments	9760	-	-	0.09
	d) Assigned	0700			
	Other Assignments	9780		-	0.09
		9780 9780	-	-	0.09
	e) Unassigned/unappropriated	Cartinates (10		
	Reserve for				
	Economic Uncertainty	9789			0.0
	Unassigned/Unappropriated	9790	13,141,364	1,306,364	-90.19

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Ador Building F		et
		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
G ASSETS			gda "Taffella	
1 Cash				
a) in County Treasury	9110	13,141,364		
1) Fair value adjustment to				
Cash in County Treasury	9111	1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
b) in Banks	9120			
c) in Revolving Fund	9130			
d) with Fiscal Agent	9135	77		
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		13,141,364		
LIABILITIES				
1 Accounts Payable	9500			
2 Due to Grantor Governments	9590			
3 Due to Other Funds	9610	- 1		
4 Current Loans	9640	-		
5 Deferred Revenue	9650			
6 TOTAL LIABILITIES		- 1		
FUND EQUITY				
Ending Fund Balance, June 30th		13,141,364		

COUNTY: PLACER COUNTY		-	Developer Fe	1000	
A	REVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
Ė	1 LCFF Sources	8010-8099			0.09
	2 Federal Revenue	8100-8299			0.09
	3 Other State Revenue	8300-8599	-	-	0.09
	4 Other Local Revenue	8600-8799	2,895,366	600,000	-79.39
	5 TOTAL REVENUES		2,895,366	600,000	-79.39
3	EXPENDITURES				
	1 Certificated salaries	1000-1999	_	-	0.09
	2 Classified salaries	2000-2999	356,248	361,282	1.49
	3 Employee Benefits	3000-3999	160,008	159,854	-0.19
	4 Books & Supplies Services & Other	4000-4999	75,191	62,000	-17.59
	5 Operating Expenditures	5000-5999	319,600	311,300	-2.69
	6 Capital Outlay	6000-6999	1,735,879	-	-100.09
		7100-7299		=	
	7 Other Outgo	7400-7499	· ·	-	0.09
	8 Indirect Costs	7300-7399			0.09
	9 TOTAL EXPENDITURES	7500 7555	2,646,926	894,436	-66.29
2	EXCESS (DEFICIENCY) OF REVENUES				
	OVER EXPENDITURES BEFORE OTHER				
	FINANCING SOURCES AND USES		248,440	(294,436)	-218.59
0	1 Interfund Transfers		F 8		2.2
	a) Transfers In	8900-8929			0.0
	b) Transfers out	7600-7629	1,050,000	800,000	-23.8
	2 Other Sources/Uses	The second second			0.0
	a) Sources	8930-8979		-	0.0
	b) Uses	7630-7699	_	-	0.0
	3 Contributions	8980-8999			0.09
	TOTAL OTHER FINANCING 4 SOURCES/USES		(1,050,000)	(800,000)	-23.89
E	NET INCREASE (DECREASE) IN FUND BALANCE	5 10	(801,560)	(1,094,436)	36.59
F	FUND BALANCE, RESERVES		2 8 2 18		
	1 Beginning Fund Balance	g 9% 12 1	= "	na il	
	a) As of July 1 - Unaudited	9791	11,221,185	10,419,625	-7.19
	b) Audit Adjustments	9793			0.0
	c) As of July 1 - Audited		11,221,185	10,419,625	-7.1
	d) Other Restatements	9795			0.0
	e) Adjusted Beginning Balance		11,221,185	10,419,625	-7.19
	2 Ending Balance, June 30		10,419,625	9,325,189	-10.5
	Components			> 1	V 8
	a) Nonspendable		2	51	
	Revolving Cash	9711	21	-	0.09
	Stores	9712		-	0.0
	Prepaid Expenditures	9713	NEW YORK THE PARTY OF THE PARTY	-	0.0
	All Others	9719		-	0.0
	b) Restricted	9740	10,419,625	9,325,189	-10.5
	c) Committed			Y a .5.711	
	Stabilization Arrangements Other Commitments	9750 9760	- ·		0.09
	d) Assigned			7	
	Other Assignments	9780	(= 0)	-	0.09
	e) Unassigned/unappropriated				
	Reserve for Economic Uncertainty	0700			0.00
	economic oncertainty	9789			0.09

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Ado Developer Fe		et
		2023-24	2024-25 Proposed	Percent
		Estimated Actuals	Budget	Difference
G ASSETS				
1 Cash		40 440 505		
a) in County Treasury	9110	10,419,625		
1) Fair value adjustment to				
Cash in County Treasury	9111	-		
b) in Banks	9120	§ -50,00		
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	- 1		
8 Other Current Assets	9340			
9 TOTAL ASSETS		10,419,625		
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				
FUND EQUITY				
Ending Fund Balance, June 30th		10,419,625		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Adoption) - Proposed Budget County Facilities Fund (35)		
		2023-24	2024-25 Proposed	Percent
A REVENUES	Object	Estimated Actuals	Budget	Difference
1 LCFF Sources	8010-8099			0.0
2 Federal Revenue	8100-8299			0.0
3 Other State Revenue	8300-8599	65,133,029	-	-100.09
4 Other Local Revenue	8600-8799	126,104	-	-100.09
5 TOTAL REVENUES		65,259,133		-100.09
B EXPENDITURES	Wer e			
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	8	· ·	0.0
Services & Other	5000 5000	<u> </u>		
5 Operating Expenditures	5000-5999		-	0.0
6 Capital Outlay	6000-6999			0.0
	7100-7299	[4		
7 Other Outgo	7400-7499			0.0
8 Indirect Costs 9 TOTAL EXPENDITURES	7300-7399			0.0
				0.0
C EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER	100	c= a=a 4aa		4000
FINANCING SOURCES AND USES		65,259,133		-100.0
D 1 Interfund Transfers	" Hally diff.	1 De 1885		1
a) Transfers In	8900-8929	-		0.0
b) Transfers out	7600-7629	65,133,029	a mali el 📲	-100.0
2 Other Sources/Uses	, v. = (h)			0.0
a) Sources	8930-8979	-	= 1 1	0.0
b) Uses	7630-7699	-	-	0.0
3 Contributions	8980-8999			0.0
TOTAL OTHER FINANCING		4-1-1-1		
4 SOURCES/USES		(65,133,029)		-100.0
E NET INCREASE (DECREASE) IN FUND BALANCE		126,104		-100.0
F FUND BALANCE, RESERVES	22	111 n		
1 Beginning Fund Balance	2 1			
a) As of July 1 - Unaudited	9791	289,710	415,814	43.5
b) Audit Adjustments	9793	-	-	0.0
c) As of July 1 - Audited		289,710	415,814	43.5
d) Other Restatements	9795			0.0
e) Adjusted Beginning Balance	7 0 10 10 1	289,710	415,814	43.5
2 Ending Balance, June 30		415,814	415,814	0.0
Components				1/2
a) Nonspendable		8 a		
Revolving Cash	9711		-	0.0
Stores	9712			0.0
Prepaid Expenditures	9713	-	-	0.0
All Others	9719			0.0
b) Restricted	9740	415,814	415,814	0.0
c) Committed				
Stabilization Arrangements	9750			0.0
Other Commitments	9760	-	-	0.0
d) Assigned Other Assignments	9780		× v n n p•	0.0
e) Unassigned/unappropriated Reserve for	. 9			
Economic Uncertainty	9789	ALCOHOLD BY THE PARTY OF		0.0
Unassigned/Unappropriated	9790			0.0

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Ado County Facilit		et
		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
G ASSETS				
1 Cash		3 · · · · · · · · · · · · · · · · · · ·		
a) in County Treasury	9110	415,814		
1) Fair value adjustment to				
Cash in County Treasury	9111	2		
b) in Banks	9120			
c) in Revolving Fund	9130			
d) with Fiscal Agent	9135			
e) collections awaiting deposit	9140			
2 Investments	9150	- T		
3 Accounts Receivable	9200			
4 Due from Grantor Government	9290			
5 Due from Other Funds	9310	E		
6 Stores	9320	-		
7 Prepaid Expenditures	9330	Tagli e e		
8 Other Current Assets	9340			
9 TOTAL ASSETS		415,814		
LIABILITIES				
1 Accounts Payable	9500	-		
2 Due to Grantor Governments	9590	-		
3 Due to Other Funds	9610	en en ₁		
4 Current Loans	9640	The second		
5 Deferred Revenue	9650			
6 TOTAL LIABILITIES		-		
FUND EQUITY				
Ending Fund Balance, June 30th		415,814		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Adoption) - Proposed Budget Special Reserve Fund for Capital Outlay Projects (40)			
A REVEI	NUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
1 LC	CFF Sources	8010-8099			0.0%
2 Fe	ederal Revenue	8100-8299		San British greët n	0.0%
3 0	ther State Revenue	8300-8599	- ×		0.0%
4 0	ther Local Revenue	8600-8799	50,000	50,000	0.0%
5 TO	OTAL REVENUES		50,000	50,000	0.0%
B EXPEN	NDITURES			a fa	
1 C	ertificated salaries	1000-1999			0.0%
2 CI	assified salaries	2000-2999	_		0.0%
	mployee Benefits	3000-3999	=		0.0%
	ooks & Supplies ervices & Other	4000-4999	9	**************************************	0.0%
	perating Expenditures	5000-5999	110	-	0.0%
	apital Outlay	6000-6999			0.0%
0 0.		7100-7299	B B		51
7 0	ther Outgo	7400-7499	-	-	0.0%
	direct Costs	7300-7399			0.0%
	OTAL EXPENDITURES			CHARLEST TO SE	0.0%
	SS (DEFICIENCY) OF REVENUES		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		291
and the second	EXPENDITURES BEFORE OTHER		50,000	50,000	0.0%
	NCING SOURCES AND USES		30,000	30,000	0.076
	terfund Transfers	9000 9020			0.0%
	Transfers In	8900-8929	25,000	-	-100.09
20	Transfers out	7600-7629	25,000		0.0%
	ther Sources/Uses	8930-8979	EX		0.0%
	Sources	7630-7699			0.0%
	Uses	The state of the s			0.0%
	ontributions DTAL OTHER FINANCING	8980-8999		FOR A STATE OF THE	
	DURCES/USES		(25,000)	-	-100.0%
E NET I	NCREASE (DECREASE) IN FUND BALANCE		25,000	50,000	100.0%
	BALANCE, RESERVES				
	eginning Fund Balance	9791	1,925,705	1,950,705	1.3%
	As of July 1 - Unaudited	9793	1,923,703	1,930,703	0.0%
	Audit Adjustments	3733	1,925,705	1,950,705	1.3%
10.50	As of July 1 - Audited Other Restatements	9795	1,525,705	1,550,705	0.0%
- 6	Adjusted Beginning Balance	3733	1,925,705	1,950,705	1.3%
	nding Balance, June 30		1,950,705	2,000,705	2.69
	omponents				
	Nonspendable		Y = = "		
1	Revolving Cash	9711		-	0.0%
	Stores	9712			0.0%
	Prepaid Expenditures	9713		established in the	0.09
	All Others	9719	- 1	-	0.09
b)	Restricted	9740	1,950,705	2,000,705	2.69
c)	Committed				2 2
•	Stabilization Arrangements	9750			0.09
	Other Commitments	9760		•	0.09
d)	Assigned Other Assignments	9780			0.0%
e)	Unassigned/unappropriated Reserve for				
	Economic Uncertainty	9789			0.09
	Unassigned/Unappropriated	9790			0.09

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		July 1 Budget (Single Ado pecial Reserve Fund for C		
		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
G ASSETS				
1 Cash				
a) in County Treasury	9110	1,950,705		
1) Fair value adjustment to				
Cash in County Treasury	9111	-		
b) in Banks	9120	, a a		
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		1,950,705		
I LIABILITIES				
1 Accounts Payable	9500	Nº		
2 Due to Grantor Governments	9590	7/1 x 1 <u>=</u> 1		
3 Due to Other Funds	9610	,a		
4 Current Loans	9640			
5 Deferred Revenue	9650			
6 TOTAL LIABILITIES		-		
FUND EQUITY				
Ending Fund Balance, June 30th		1,950,705		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY		uly 1 Budget (Single Ado ital Project Fund for Ble		
	Ohion	2023-24 Estimated Actuals	2024-25 Proposed	Percent Difference
A REVENUES	Object 8010-8099	Estimated Actuals	Budget	0.09
1 LCFF Sources 2 Federal Revenue	8100-8299			0.09
3 Other State Revenue	8300-8599			0.09
4 Other Local Revenue	8600-8799	10,386,946	6,900,000	-33.6%
5 TOTAL REVENUES	0000 0733	10,386,946	6,900,000	-33.69
B EXPENDITURES				
1 Certificated salaries	1000-1999			0.09
2 Classified salaries	2000-2999		Two life per mile	0.09
3 Employee Benefits	3000-3999		5 J	0.09
4 Books & Supplies Services & Other	4000-4999		-	0.09
5 Operating Expenditures	5000-5999	29,450	29,550	0.39
6 Capital Outlay	6000-6999	-	-	0.09
o capital outley	7100-7299			
7 Other Outgo	7400-7499	7,464,855	8,175,016	9.59
8 Indirect Costs	7300-7399			0.09
9 TOTAL EXPENDITURES		7,494,305	8,204,566	9.59
C EXCESS (DEFICIENCY) OF REVENUES	1 - 2 - 11	8 11 11 11 11 11		
OVER EXPENDITURES BEFORE OTHER		20 E		
FINANCING SOURCES AND USES		2,892,641	(1,304,566)	-145.19
D 1 Interfund Transfers	n Nino			71 SANSON STATE
a) Transfers In	8900-8929	1,050,000	800,000	-23.8
b) Transfers out	7600-7629		g = 2.8	0.0
2 Other Sources/Uses				0.0
a) Sources	8930-8979	*	*	0.0
b) Uses	7630-7699			0.09
3 Contributions TOTAL OTHER FINANCING	8980-8999			0.09
4 SOURCES/USES		1,050,000	800,000	-23.89
E NET INCREASE (DECREASE) IN FUND BALANCE		3,942,641	(504,566)	-112.89
F FUND BALANCE, RESERVES				
1 Beginning Fund Balance	-	11 20		
a) As of July 1 - Unaudited	9791	24,755,646	28,698,287	15.99
b) Audit Adjustments	9793	101 0	•	0.09
c) As of July 1 - Audited	LONG DECEMBERS	24,755,646	28,698,287	15.99
d) Other Restatements	9795	- 24.755.646	- 20,000,207	0.09
e) Adjusted Beginning Balance	14 (15)	24,755,646	28,698,287	15.99
2 Ending Balance, June 30		28,698,287	28,193,721	-1.8
Components	a + 2			240_1
a) Nonspendable	0711	=		0.0
Revolving Cash Stores	9711 9712			0.0
Prepaid Expenditures	9713			0.0
All Others	9719			0.0
b) Restricted	9740	28,698,287	28,193,721	-1.8
	3.40	,000,20,	,,	
c) Committed	9750			0.0
Stabilization Arrangements Other Commitments	9750		-	0.0
d) Assigned				The second of th
Other Assignments	9780	* * * * * * * * * * * * * * * * * * *	-	0.09
e) Unassigned/unappropriated Reserve for	es Maria			
Economic Uncertainty	9789			0.09
Unassigned/Unappropriated	9790			0.0

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT	July 1 Budget (Single Adoption) - Proposed Budget Capital Project Fund for Blended Component Units (49)					
COUNTY: PLACER COUNTY	Ca					
		2023-24	2024-25 Proposed	Percent		
		Estimated Actuals	Budget	Differenc		
G ASSETS		0 0 0 0 0				
1 Cash		Subjective and the American Services 190				
a) in County Treasury	9110	28,676,914				
 Fair value adjustment to 		1				
Cash in County Treasury	9111					
b) in Banks	9120					
c) in Revolving Fund	9130	Tr viet				
d) with Fiscal Agent	9135	21,373				
e) collections awaiting deposit	9140	-				
2 Investments	9150	× (8)				
3 Accounts Receivable	9200	3 1 2				
4 Due from Grantor Government	9290	11 11 12 20				
5 Due from Other Funds	9310	-1.				
6 Stores	9320	-				
7 Prepaid Expenditures	9330					
8 Other Current Assets	9340	re ikin sa ka				
9 TOTAL ASSETS	11 11 11 11	28,698,287				
I LIABILITIES						
1 Accounts Payable	9500	-				
2 Due to Grantor Governments	9590	- 1				
3 Due to Other Funds	9610	-				
4 Current Loans	9640					
5 Deferred Revenue	9650	2 2 18				
6 TOTAL LIABILITIES		-				
FUND EQUITY						
Ending Fund Balance, June 30th		28,698,287	6.8 (3.6)	55%		

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT COUNTY: PLACER COUNTY			July 1 Budget (Single Adoption) - Proposed Budget Retiree Benefit Fund (71)		
A REVE	NUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
1 L	CFF Sources	8010-8099			0.0%
2 F	ederal Revenue	8100-8299			0.0%
3 C	Other State Revenue	8300-8599		-	0.0%
4 C	Other Local Revenue	8600-8799	200	200	0.0%
5 T	OTAL REVENUES		200	200	0.0%
в ехре	NDITURES				
1 C	ertificated salaries	1000-1999			0.0%
2 C	classified salaries	2000-2999			0.0%
3 E	mployee Benefits	3000-3999			0.0%
	ooks & Supplies	4000-4999			0.0%
	ervices & Other			7 2000	
5 0	perating Expenditures	5000-5999	-	-	0.0%
	Capital Outlay	6000-6999			0.0%
		7100-7299			
7 0	Other Outgo	7400-7499			0.0%
	ndirect Costs	7300-7399			0.0%
9 T	OTAL EXPENDITURES		-	-	0.0%
OVER	SS (DEFICIENCY) OF REVENUES R EXPENDITURES BEFORE OTHER NCING SOURCES AND USES		200	200	0.0%
199	terfund Transfers	8900-8929	_	_	0.0%
1.5	Transfers In	7600-7629			0.07
28	Transfers out	7600-7629			0.09
	ther Sources/Uses	8930-8979			0.09
	Sources	Service Control Control	-		0.09
35	Uses	7630-7699			0.07
	ontributions OTAL OTHER FINANCING	8980-8999	-		0.07
	OURCES/USES				0.09
8	NCREASE (DECREASE) IN FUND BALANCE		200	200	0.0%
	D BALANCE, RESERVES		y (25)		
	eginning Net Position	9791	7,449	7,649	2.79
	As of July 1 - Unaudited Audit Adjustments	9793	7,443	- 7,043	0.09
	Section Washington (#1995) Charles Section (#1995)	3/33	7,449	7,649	2.79
	As of July 1 - Audited	9795	7,443	- 7,043	0.09
750	Other Restatements	3/33	7,449	7,649	2.79
	Adjusted Beginning Balance	1 " W	- N		
2 Er	nding Net Position, June 30		7,649	7,849	2.69
C	omponents of Ending Net Position				1 11
a)	Net Investment in Capital Assets	9796	1(=1)	-	0.09
b)	Restricted Net Position	9797	1 8		0.09
cl	Unrestricted Net Position	9790	7,649	7,849	2.69

	STRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT DUNTY: PLACER COUNTY		July 1 Budget (Single Adoption) - Proposed Budget Retiree Benefit Fund (71)			
			2023-24 Estimated Actuals	2024-25 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	2			
	e) collections awaiting deposit	9140	2			
	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	- 1			
	8 Other Current Assets	9340	-			
	9 Fixed Assets	9400	_			
	# TOTAL ASSETS	3400	7,415			
Н	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		-			
	FUND EQUITY					
ı	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)				
A REVENUES	Object	2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference	
1 LCFF Sources	8010-8099		the state of	0.0%	
2 Federal Revenue	8100-8299		- 1	0.0%	
3 Other State Revenue	8300-8599			0.0%	
4 Other Local Revenue	8600-8799	4,200	4,000	-4.8%	
5 TOTAL REVENUES		4,200	4,000	-4.8%	
B EXPENDITURES					
1 Certificated salaries	1000-1999	10		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			
5 Operating Expenditures	5000-5999	3,000	L. C. Lewis	-100.0%	
6 Capital Outlay	6000-6999	X 1 15		0.0%	
	7100-7299				
7 Other Outgo	7400-7499	1 .	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	0.0%	
8 Indirect Costs	7300-7399			0.0%	
9 TOTAL EXPENDITURES	7000 7000	3,000	-	-100.0%	
C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		1,200	4,000	233.3%	
D 1 Interfund Transfers		9 9 X			
a) Transfers In	8900-8929	9 2		0.0%	
b) Transfers out	7600-7629			0.0%	
2 Other Sources/Uses				0.0%	
a) Sources	8930-8979	0 82		0.0%	
b) Uses	7630-7699	-		0.0%	
3 Contributions	8980-8999			0.0%	
TOTAL OTHER FINANCING					
4 SOURCES/USES		-		0.0%	
NET INCREASE (DECREASE) IN FUND BALANCE		1,200	4,000	233.3%	
F FUND BALANCE, RESERVES			2.0		
1 Beginning Net Position	le leg S				
a) As of July 1 - Unaudited	9791	164,281	165,481	0.7%	
b) Audit Adjustments	9793	-	arrested to the second	0.0%	
c) As of July 1 - Audited		164,281	165,481	0.7%	
d) Other Restatements	9795	-	20	0.0%	
e) Adjusted Beginning Balance		164,281	165,481	0.7%	
2 Ending Net Position, June 30		165,481	169,481	2.4%	
Components of Ending Net Position		E = 1	1		
a) Net Investment in Capital Assets	9796		, , ,	0.0%	
b) Restricted Net Position	9797	19 " <u>-</u>	· ·	0.0%	
c) Unrestricted Net Position	9790	165,481	169,481	2.4%	

	TRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT UNTY: PLACER COUNTY		July 1 Budget (Single Ado Foundation Private	ption) - Proposed Budg Purpose Fund (73)	et
			2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent 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	2		
	c) in Revolving Fund	9130	<u> </u>		
	d) with Fiscal Agent	9135	- <u>+</u>		
	e) collections awaiting deposit	9140	8		
	2 Investments	9150			
	3 Accounts Receivable	9200			
	4 Due from Grantor Government	9290	1		
	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	5		
	c) Accumulated Depreciation -				
	Land Improvements	9425	-		
	d) Buildings	9430	-		
	e) Accumulated Depreciation -				
	Buildings	9435	-		
	f) Equipment	9440	-	L.	
	g) Accumulated Depreciation -				
	Equipment	9445	-		
	h) Work in Progress	9450	-		
	# TOTAL ASSETS		163,327		
ı	LIABILITIES				
	1 Accounts Payable	9500	-		
	2 Due to Grantor Governments	9590	8 E E		
	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	- 1		
	e) Lease Revenue Bonds Payable	9668	-		
	f) Other General Long-Term				
	Liabilities	9669	_		
	6 TOTAL LIABILITIES		-		
	FUND EQUITY				
	Ending Fund Balance, June 30th		163,327		