

# 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	
<b>REVENUES</b>					
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	4.1%	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
<b>EXPENDITURES</b>					
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
Classified New Positions - FTE	20.9	7.1	0.9	0.0	22-23: Campus supervisors, instructional aides, 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 - 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	22.22%	22.19%	22.19%	22.19%	
Contribution to RRM	\$3,581,386	\$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:

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

### 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 Actuals			2024-25 Proposed Budget			% Diff	
A	REVENUES	Object	Unrestricted	Restricted	Total	Unrestricted	Restricted		Total
1	LCFF Sources	8010-8099	89,527,511	2,596,822	92,124,333	92,196,028	2,109,222	94,305,250	2.4%
2	Federal Revenue	8100-8299		4,136,759	4,136,759		3,179,002	3,179,002	-23.2%
3	Other State Revenue	8300-8599	2,212,974	11,428,852	13,641,826	2,455,946	9,791,932	12,247,878	-10.2%
4	Other Local Revenue	8600-8799	2,314,265	6,597,539	8,911,804	1,828,650	4,999,350	6,828,000	-23.4%
5	<b>TOTAL REVENUES</b>		<b>94,054,750</b>	<b>24,759,972</b>	<b>118,814,722</b>	<b>96,480,624</b>	<b>20,079,506</b>	<b>116,560,130</b>	<b>-1.9%</b>
B	<b>EXPENDITURES</b>								
1	Certificated salaries	1000-1999	37,988,335	9,047,724	47,036,059	40,272,119	9,613,758	49,885,877	6.1%
2	Classified salaries	2000-2999	10,121,922	6,509,793	16,631,715	10,531,683	7,191,977	17,723,660	6.6%
3	Employee Benefits	3000-3999	18,615,533	10,489,619	29,105,152	19,778,286	11,057,450	30,835,736	5.9%
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	-26.0%
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	-96.1%
		7100-7299							
7	Other Outgo	7400-7499	-	2,167,893	2,167,893	-	2,181,785	2,181,785	0.6%
8	Indirect Costs	7300-7399	(2,105,774)	1,959,104	(146,670)	(1,829,338)	1,612,735	(216,603)	47.7%
9	<b>TOTAL EXPENDITURES</b>		<b>76,847,370</b>	<b>50,884,626</b>	<b>127,731,996</b>	<b>83,565,029</b>	<b>39,940,267</b>	<b>123,505,296</b>	<b>-3.3%</b>
C	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>17,207,380</b>	<b>(26,124,654)</b>	<b>(8,917,274)</b>	<b>12,915,595</b>	<b>(19,860,761)</b>	<b>(6,945,166)</b>	<b>-22.1%</b>
D	<b>1 Interfund Transfers</b>								
	a) Transfers In	8900-8929	-	25,000	25,000	-	-	-	-100.0%
	b) Transfers out	7600-7629	775,360		775,360	627,965		627,965	-19.0%
2	<b>Other Sources/Uses</b>								
	a) Sources	8930-8979			-			-	0.0%
	b) Uses	7630-7699			-			-	0.0%
3	Contributions	8980-8999	(17,356,840)	17,356,840	-	(19,062,396)	19,062,396	-	0.0%
	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(18,132,200)</b>	<b>17,381,840</b>	<b>(750,360)</b>	<b>(19,690,361)</b>	<b>19,062,396</b>	<b>(627,965)</b>	<b>-16.3%</b>
E	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(924,820)</b>	<b>(8,742,814)</b>	<b>(9,667,634)</b>	<b>(6,774,766)</b>	<b>(798,365)</b>	<b>(7,573,131)</b>	<b>-21.7%</b>
F	<b>FUND BALANCE, RESERVES</b>								
1	<b>Beginning Fund Balance</b>								
	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	-31.4%
	b) Audit Adjustments	9793	-		-			-	0.0%
	c) As of July 1 - Audited		12,722,009	18,034,695	30,756,704	11,797,189	9,291,881	21,089,070	-31.4%
	d) Other Restatements	9795	-		-			-	0.0%
	e) Adjusted Beginning Balance		12,722,009	18,034,695	30,756,704	11,797,189	9,291,881	21,089,070	-31.4%
2	<b>Ending Balance, June 30</b>		<b>11,797,189</b>	<b>9,291,881</b>	<b>21,089,070</b>	<b>5,022,423</b>	<b>8,493,516</b>	<b>13,515,939</b>	<b>-35.9%</b>
	<b>Components of Ending Fund Balance</b>								
	<b>a) Nonspendable</b>								
	Revolving Cash	9711	5,000		5,000	5,000		5,000	0.0%
	Stores	9712	-		-			-	0.0%
	Prepaid Expenditures	9713	512,033		512,033	210,761		210,761	-58.8%
	All Others	9719	-		-			-	0.0%
	<b>b) Restricted - Federal/State/Local Programs</b>	9740		9,291,881	9,291,881		8,493,516	8,493,516	-8.6%
	<b>c) Committed</b>								
	Supplemental & State program budget reserves	9760	3,568,805		3,568,805	330,347		330,347	-90.7%
	<b>d) Assigned</b>								
	Other Assignments	9780							
	<b>e) Unassigned/unappropriated</b>								
	Reserve for Economic Uncertainty - 3%	9789	3,855,221		3,855,221	3,723,998		3,723,998	-3.4%
	<b>Unassigned/Unappropriated</b>	9790	<b>3,856,130</b>		<b>3,856,130</b>	<b>752,317</b>		<b>752,317</b>	<b>-80.5%</b>



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 Actuals			2024-25 Proposed Budget			% Diff C & F
		(A)	(B)	(C) = (A) + (B)	(D)	(E)	(F) = (D) + (E)	
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
<b>G ASSETS</b>								
1 Cash								
a) in County Treasury	9110	13,135,485	6,932,439	20,067,924				
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	3,000,000	6,572,528	9,572,528				
4 Due from Grantor Government	9290			-				
5 Due from Other Funds	9310	-		-				
6 Stores	9320			-				
7 Prepaid Expenditures	9330	512,033		512,033				
8 Other Current Assets	9340	-	-	-				
9 TOTAL ASSETS		16,652,518	13,504,967	30,157,485				
<b>H LIABILITIES</b>								
1 Accounts Payable	9500	4,855,329	3,863,086	8,718,415				
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		4,855,329	4,213,086	9,068,415				
<b>I FUND EQUITY</b>								
Ending Fund Balance, June 30th		11,797,189	9,291,881	21,089,070				

**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
<b>A</b>	<b>REVENUES</b>				
	Object				
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			0.0%
5	<b>TOTAL REVENUES</b>		103,440	196,230	89.7%
<b>B</b>	<b>EXPENDITURES</b>				
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				
5	Operating Expenditures	5000-5999	4,400	2,152	-51.1%
6	Capital Outlay	6000-6999			0.0%
		7100-7299			
7	Other Outgo	7400-7499	-	-	0.0%
8	Indirect Costs	7300-7399	6,876	12,345	79.5%
9	<b>TOTAL EXPENDITURES</b>		128,800	221,590	72.0%
<b>C</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(25,360)	(25,360)	0.0%
<b>D</b>	<b>1 Interfund Transfers</b>				
	a) Transfers In	8900-8929	25,360	25,360	0.0%
	b) Transfers out	7600-7629		-	0.0%
<b>2 Other Sources/Uses</b>					0.0%
	a) Sources	8930-8979		-	0.0%
	b) Uses	7630-7699		-	0.0%
<b>3 Contributions</b>		8980-8999	-	-	0.0%
	<b>TOTAL OTHER FINANCING</b>				
<b>4 SOURCES/USES</b>			25,360	25,360	0.0%
<b>E</b>	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		-	-	0.0%
<b>F</b>	<b>FUND BALANCE, RESERVES</b>				
<b>1 Beginning Fund Balance</b>					
	a) As of July 1 - Unaudited	9791	22,908	22,908	0.0%
	b) Audit Adjustments	9793		-	0.0%
	c) As of July 1 - Audited		22,908	22,908	0.0%
	d) Other Restatements	9795		-	0.0%
	e) Adjusted Beginning Balance		22,908	22,908	0.0%
<b>2 Ending Balance, June 30</b>			22,908	22,908	0.0%
	<b>Components</b>				
	a) <b>Nonspendable</b>				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) <b>Restricted</b>	9740	22,908	22,908	0.0%
	c) <b>Committed</b>				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) <b>Assigned</b>				
	Other Assignments	9780	-	-	0.0%
	District specific #1	9780	-	-	0.0%
	District specific #2	9780	-	-	0.0%
	e) <b>Unassigned/unappropriated</b>				
	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)**

		<b>2023-24</b>	<b>2024-25 Proposed</b>	<b>Percent</b>
		<b>Estimated Actuals</b>	<b>Budget</b>	<b>Difference</b>
<b>G</b>	<b>ASSETS</b>			
	1 Cash			
	a) in County Treasury	9110	-	
	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	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	-	
	9 TOTAL ASSETS		22,908	
<b>H</b>	<b>LIABILITIES</b>			
	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		-	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		22,908	

**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
<b>A</b>	<b>REVENUES</b>				
	Object				
1	LCFF Sources	8010-8099	-	0.0%	
2	Federal Revenue	8100-8299	1,771,063	1,522,000	-14.1%
3	Other State Revenue	8300-8599	3,453,619	3,573,000	3.5%
4	Other Local Revenue	8600-8799	25,000	20,000	-20.0%
5	<b>TOTAL REVENUES</b>		<b>5,249,682</b>	<b>5,115,000</b>	<b>-2.6%</b>
<b>B</b>	<b>EXPENDITURES</b>				
1	Certificated salaries	1000-1999	-	-	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				
5	Operating Expenditures	5000-5999	288,850	270,700	-6.3%
6	Capital Outlay	6000-6999	160,724	70,000	-56.4%
		7100-7299			
7	Other Outgo	7400-7499	-	-	0.0%
8	Indirect Costs	7300-7399	139,794	204,258	46.1%
9	<b>TOTAL EXPENDITURES</b>		<b>5,450,689</b>	<b>5,736,258</b>	<b>5.2%</b>
<b>C</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>(201,007)</b>	<b>(621,258)</b>	<b>209.1%</b>
<b>D</b>	<b>1 Interfund Transfers</b>				
	a) Transfers In	8900-8929	-	102,605	0.0%
	b) Transfers out	7600-7629	-	-	0.0%
<b>2 Other Sources/Uses</b>					
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
<b>3 Contributions</b>		8980-8999	-	-	0.0%
	<b>TOTAL OTHER FINANCING</b>				
<b>4 SOURCES/USES</b>			<b>-</b>	<b>102,605</b>	<b>0.0%</b>
<b>E</b>	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(201,007)</b>	<b>(518,653)</b>	<b>158.0%</b>
<b>F</b>	<b>FUND BALANCE, RESERVES</b>				
<b>1 Beginning Fund Balance</b>					
	a) As of July 1 - Unaudited	9791	726,746	525,739	-27.7%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		726,746	525,739	-27.7%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		726,746	525,739	-27.7%
<b>2 Ending Balance, June 30</b>			<b>525,739</b>	<b>7,086</b>	<b>-98.7%</b>
	<b>Components</b>				
	a) Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	45,322	7,086	-84.4%
	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	480,417	0	-100.0%



**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
<b>G</b>	<b>ASSETS</b>			
	1 Cash			
	a) in County Treasury	9110	169,034	
	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		539,739	
<b>H</b>	<b>LIABILITIES</b>			
	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	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		525,739	

**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	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	4,934	-	-100.0%
	Services & Other				
5	Operating Expenditures	5000-5999	626,923	-	-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		631,857	-	-100.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(631,857)	-	-100.0%
D	1 Interfund Transfers				
	a) Transfers In	8900-8929	750,000	500,000	-33.3%
	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		750,000	500,000	-33.3%
E	NET INCREASE (DECREASE) IN FUND BALANCE		118,143	500,000	323.2%
F	FUND BALANCE, RESERVES				
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	228,356	346,499	51.7%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		228,356	346,499	51.7%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		228,356	346,499	51.7%
2	Ending Balance, June 30		346,499	846,499	144.3%
	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	-	-	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	346,499	846,499	144.3%



**DISTRICT: Western Placer Unified School District**

**COUNTY: Placer County**

**July 1 Budget (Single Adoption)**

**Deferred Maintenance Fund (14)**

		<b>2023-24</b>	<b>2024-25 Proposed</b>	<b>Percent</b>
		<b>Estimated Actuals</b>	<b>Budget</b>	<b>Difference</b>
<b>G</b>	<b>ASSETS</b>			
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	-	
7	Prepaid Expenditures	9330	-	
8	Other Current Assets	9340	-	
9	<b>TOTAL ASSETS</b>		<b>346,499</b>	
<b>H</b>	<b>LIABILITIES</b>			
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	<b>TOTAL LIABILITIES</b>		<b>-</b>	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		<b>346,499</b>	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT  
 COUNTY: PLACER COUNTY

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

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	20,000	19,000	-5.0%
5	TOTAL REVENUES		20,000	19,000	-5.0%
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		20,000	19,000	-5.0%
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		20,000	19,000	-5.0%
F	FUND BALANCE, RESERVES				
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	738,029	758,029	2.7%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		738,029	758,029	2.7%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		738,029	758,029	2.7%
2	Ending Balance, June 30		758,029	777,029	2.5%
	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%
	<b>Wetlands Mitigation</b>	9760	733,576	743,576	1.4%
	d) Assigned				
	Other Assignments	9780	-	-	0.0%
	<b>Wetlands Mitigation</b>	9780	-	-	0.0%
		9780	-	-	0.0%
	e) Unassigned/unappropriated				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	<b>Unassigned/Unappropriated</b>	9790	24,453	33,453	36.8%



**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
<b>G</b>	<b>ASSETS</b>			
	1 Cash			
	a) in County Treasury	9110	758,029	
	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		758,029	
<b>H</b>	<b>LIABILITIES</b>			
	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		-	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		758,029	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT  
 COUNTY: PLACER COUNTY

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

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	-	-	0.0%
6	Capital Outlay	6000-6999	1,026,924	-	-100.0%
		7100-7299			
7	Other Outgo	7400-7499	-	-	0.0%
8	Indirect Costs	7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES		1,026,924	-	-100.0%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(1,026,924)	-	-100.0%
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		(1,026,924)	-	-100.0%
F	FUND BALANCE, RESERVES				
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	1,029,675	2,751	-99.7%
	b) Audit Adjustments	9793	-	-	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%
2	Ending Balance, June 30		2,751	2,751	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	2,751	2,751	0.0%



**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		<b>2023-24</b>	<b>2024-25 Proposed</b>	<b>Percent</b>
		<b>Estimated Actuals</b>	<b>Budget</b>	<b>Difference</b>
<b>G</b>	<b>ASSETS</b>			
1	Cash			
	a) in County Treasury	9110	2,751	
	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	<b>TOTAL ASSETS</b>		<b>2,751</b>	
<b>H</b>	<b>LIABILITIES</b>			
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	<b>TOTAL LIABILITIES</b>		<b>-</b>	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		<b>2,751</b>	

DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT  
 COUNTY: PLACER COUNTY

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

		2023-24	2024-25 Proposed	Percent	
		Estimated Actuals	Budget	Difference	
<b>A</b>	<b>REVENUES</b>				
	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	2,001,490	165,000	-91.8%
5	<b>TOTAL REVENUES</b>		2,001,490	165,000	-91.8%
<b>B</b>	<b>EXPENDITURES</b>				
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	75,000	-	-100.0%
	Services & Other				
5	Operating Expenditures	5000-5999	23,640	-	-100.0%
6	Capital Outlay	6000-6999	4,658,929	12,000,000	157.6%
		7100-7299			
7	Other Outgo	7400-7499	73,963,818	-	-100.0%
8	Indirect Costs	7300-7399	-	-	0.0%
9	<b>TOTAL EXPENDITURES</b>		78,721,387	12,000,000	-84.8%
<b>C</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		(76,719,897)	(11,835,000)	-84.6%
<b>D</b>	<b>1 Interfund Transfers</b>				
	a) Transfers In	8900-8929	65,133,029	-	-100.0%
	b) Transfers out	7600-7629	-	-	0.0%
<b>2 Other Sources/Uses</b>					
	a) Sources	8930-8979	-	-	0.0%
	b) Uses	7630-7699	-	-	0.0%
<b>3 Contributions</b>		8980-8999	-	-	0.0%
	<b>TOTAL OTHER FINANCING SOURCES/USES</b>		65,133,029	-	-100.0%
<b>E</b>	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		(11,586,868)	(11,835,000)	2.1%
<b>F</b>	<b>FUND BALANCE, RESERVES</b>				
<b>1 Beginning Fund Balance</b>					
	a) As of July 1 - Unaudited	9791	24,728,232	13,141,364	-46.9%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		24,728,232	13,141,364	-46.9%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		24,728,232	13,141,364	-46.9%
<b>2 Ending Balance, June 30</b>			13,141,364	1,306,364	-90.1%
	<b>Components</b>				
	a) <b>Nonspendable</b>				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
	b) <b>Restricted</b>	9740	-	-	0.0%
	c) <b>Committed</b>				
	Stabilization Arrangements	9750	-	-	0.0%
	Other Commitments	9760	-	-	0.0%
	d) <b>Assigned</b>				
	Other Assignments	9780	-	-	0.0%
		9780	-	-	0.0%
		9780	-	-	0.0%
	e) <b>Unassigned/unappropriated</b>				
	Reserve for				
	Economic Uncertainty	9789	-	-	0.0%
	<i>Unassigned/Unappropriated</i>	9790	13,141,364	1,306,364	-90.1%



**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent
		Estimated Actuals	Budget	Difference
<b>G</b>	<b>ASSETS</b>			
1	Cash			
	a) in County Treasury	9110	13,141,364	
	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	<b>TOTAL ASSETS</b>		13,141,364	
<b>H</b>	<b>LIABILITIES</b>			
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	<b>TOTAL LIABILITIES</b>		-	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		13,141,364	

**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	2,895,366	600,000	-79.3%
5	TOTAL REVENUES		2,895,366	600,000	-79.3%
B	EXPENDITURES				
1	Certificated salaries	1000-1999	-	-	0.0%
2	Classified salaries	2000-2999	356,248	361,282	1.4%
3	Employee Benefits	3000-3999	160,008	159,854	-0.1%
4	Books & Supplies	4000-4999	75,191	62,000	-17.5%
	Services & Other				
5	Operating Expenditures	5000-5999	319,600	311,300	-2.6%
6	Capital Outlay	6000-6999	1,735,879	-	-100.0%
		7100-7299			
7	Other Outgo	7400-7499	-	-	0.0%
8	Indirect Costs	7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES		2,646,926	894,436	-66.2%
C	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		248,440	(294,436)	-218.5%
D	1 Interfund Transfers				
	a) Transfers In	8900-8929	-	-	0.0%
	b) Transfers out	7600-7629	1,050,000	800,000	-23.8%
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)	(800,000)	-23.8%
E	NET INCREASE (DECREASE) IN FUND BALANCE		(801,560)	(1,094,436)	36.5%
F	FUND BALANCE, RESERVES				
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	11,221,185	10,419,625	-7.1%
	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	-7.1%
2	Ending Balance, June 30		10,419,625	9,325,189	-10.5%
	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	10,419,625	9,325,189	-10.5%
	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)**

		2023-24	2024-25 Proposed	Percent
		Estimated Actuals	Budget	Difference
<b>G</b>	<b>ASSETS</b>			
1	Cash			
	a) in County Treasury	9110	10,419,625	
	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	<b>TOTAL ASSETS</b>		<b>10,419,625</b>	
<b>H</b>	<b>LIABILITIES</b>			
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	<b>TOTAL LIABILITIES</b>		<b>-</b>	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		<b>10,419,625</b>	

**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	
		Estimated	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	65,133,029	-	-100.0%
4	Other Local Revenue	8600-8799	126,104	-	-100.0%
5	TOTAL REVENUES		65,259,133	-	-100.0%
<b>B EXPENDITURES</b>					
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%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>			65,259,133	-	-100.0%
<b>D</b>					
1	Interfund Transfers				
a)	Transfers In	8900-8929	-	-	0.0%
b)	Transfers out	7600-7629	65,133,029	-	-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		(65,133,029)	-	-100.0%
<b>E NET INCREASE (DECREASE) IN FUND BALANCE</b>			126,104	-	-100.0%
<b>F FUND BALANCE, RESERVES</b>					
1	Beginning Fund Balance				
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		289,710	415,814	43.5%
2	Ending Balance, June 30		415,814	415,814	0.0%
<b>Components</b>					
a)	Nonspendable				
	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	-	-	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)**

		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
<b>G</b>	<b>ASSETS</b>			
1	Cash			
	a) in County Treasury	9110	415,814	
	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	<b>TOTAL ASSETS</b>		415,814	
<b>H</b>	<b>LIABILITIES</b>			
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	<b>TOTAL LIABILITIES</b>		-	
<b>I</b>	<b>FUND EQUITY</b>			
	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)**

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	50,000	50,000	0.0%
5	TOTAL REVENUES		50,000	50,000	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		50,000	50,000	0.0%
D	1 Interfund Transfers				
	a) Transfers In	8900-8929	-	-	0.0%
	b) Transfers out	7600-7629	25,000	-	-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		(25,000)	-	-100.0%
E	NET INCREASE (DECREASE) IN FUND BALANCE		25,000	50,000	100.0%
F	FUND BALANCE, RESERVES				
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	1,925,705	1,950,705	1.3%
	b) Audit Adjustments	9793	-	-	0.0%
	c) As of July 1 - Audited		1,925,705	1,950,705	1.3%
	d) Other Restatements	9795	-	-	0.0%
	e) Adjusted Beginning Balance		1,925,705	1,950,705	1.3%
2	Ending Balance, June 30		1,950,705	2,000,705	2.6%
	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	1,950,705	2,000,705	2.6%
	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)**

		2023-24	2024-25 Proposed	Percent
		Estimated Actuals	Budget	Difference
<b>G</b>	<b>ASSETS</b>			
1	Cash			
a)	in County Treasury	9110	1,950,705	
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	<b>TOTAL ASSETS</b>		1,950,705	
<b>H</b>	<b>LIABILITIES</b>			
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	<b>TOTAL LIABILITIES</b>		-	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		1,950,705	

**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	10,386,946	6,900,000	-33.6%
5	TOTAL REVENUES		10,386,946	6,900,000	-33.6%
<b>B EXPENDITURES</b>					
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	29,450	29,550	0.3%
6	Capital Outlay	6000-6999	-	-	0.0%
		7100-7299			
7	Other Outgo	7400-7499	7,464,855	8,175,016	9.5%
8	Indirect Costs	7300-7399	-	-	0.0%
9	TOTAL EXPENDITURES		7,494,305	8,204,566	9.5%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
			2,892,641	(1,304,566)	-145.1%
<b>D</b>					
1	Interfund Transfers				
a)	Transfers In	8900-8929	1,050,000	800,000	-23.8%
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	800,000	-23.8%
<b>E NET INCREASE (DECREASE) IN FUND BALANCE</b>					
			3,942,641	(504,566)	-112.8%
<b>F FUND BALANCE, RESERVES</b>					
1	Beginning Fund Balance				
a)	As of July 1 - Unaudited	9791	24,755,646	28,698,287	15.9%
b)	Audit Adjustments	9793	-	-	0.0%
c)	As of July 1 - Audited		24,755,646	28,698,287	15.9%
d)	Other Restatements	9795	-	-	0.0%
e)	Adjusted Beginning Balance		24,755,646	28,698,287	15.9%
2	Ending Balance, June 30		28,698,287	28,193,721	-1.8%
<b>Components</b>					
a)	Nonspendable				
	Revolving Cash	9711	-	-	0.0%
	Stores	9712	-	-	0.0%
	Prepaid Expenditures	9713	-	-	0.0%
	All Others	9719	-	-	0.0%
b)	Restricted	9740	28,698,287	28,193,721	-1.8%
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)**

		<b>2023-24</b>	<b>2024-25 Proposed</b>	<b>Percent</b>
		<b>Estimated Actuals</b>	<b>Budget</b>	<b>Difference</b>
<b>G</b>	<b>ASSETS</b>			
	1 Cash			
	a) in County Treasury	9110	28,676,914	
	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		28,698,287	
<b>H</b>	<b>LIABILITIES</b>			
	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		-	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		28,698,287	

**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	200	200	0.0%
5	TOTAL REVENUES		200	200	0.0%
<b>B EXPENDITURES</b>					
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%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>			200	200	0.0%
<b>D</b>					
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%
<b>E NET INCREASE (DECREASE) IN FUND BALANCE</b>			200	200	0.0%
<b>F FUND BALANCE, RESERVES</b>					
1	Beginning Net Position				
a)	As of July 1 - Unaudited	9791	7,449	7,649	2.7%
b)	Audit Adjustments	9793	-	-	0.0%
c)	As of July 1 - Audited		7,449	7,649	2.7%
d)	Other Restatements	9795	-	-	0.0%
e)	Adjusted Beginning Balance		7,449	7,649	2.7%
2	Ending Net Position, June 30		7,649	7,849	2.6%
	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	7,649	7,849	2.6%



**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
<b>G</b>	<b>ASSETS</b>			
	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	-	
	<b># TOTAL ASSETS</b>		<b>7,415</b>	
<b>H</b>	<b>LIABILITIES</b>			
	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	-	
	<b>6 TOTAL LIABILITIES</b>		<b>-</b>	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		<b>7,415</b>	

**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24	2024-25 Proposed	Percent	
		Estimated	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	4,200	4,000	-4.8%
5	TOTAL REVENUES		4,200	4,000	-4.8%
<b>B EXPENDITURES</b>					
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	3,000	-	-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		3,000	-	-100.0%
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
			1,200	4,000	233.3%
<b>D</b>					
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%
<b>E NET INCREASE (DECREASE) IN FUND BALANCE</b>					
			1,200	4,000	233.3%
<b>F FUND BALANCE, RESERVES</b>					
1	Beginning Net Position				
a)	As of July 1 - Unaudited	9791	164,281	165,481	0.7%
b)	Audit Adjustments	9793	-	-	0.0%
c)	As of July 1 - Audited		164,281	165,481	0.7%
d)	Other Restatements	9795	-	-	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					
a)	Net Investment in Capital Assets	9796	-	-	0.0%
b)	Restricted Net Position	9797	-	-	0.0%
c)	Unrestricted Net Position	9790	165,481	169,481	2.4%



**DISTRICT: WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**COUNTY: PLACER COUNTY**

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

		2023-24 Estimated Actuals	2024-25 Proposed Budget	Percent Difference
<b>G</b>	<b>ASSETS</b>			
	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	-	
	<b># TOTAL ASSETS</b>		<b>163,327</b>	
<b>H</b>	<b>LIABILITIES</b>			
	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	-	
	<b>6 TOTAL LIABILITIES</b>		<b>-</b>	
<b>I</b>	<b>FUND EQUITY</b>			
	Ending Fund Balance, June 30th		<b>163,327</b>	