

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Approval of the 2024-25 Unaudited Actuals

Revenues

Actual General Fund expenditures, Restricted and Unrestricted, exceeded revenues by \$1,371,069, leaving an Ending Fund Balance of \$27,632,048. Unrestricted Fund Balance decreased \$3,342,013 and Restricted Fund Balance increased \$1,970,944.

The total combined Ending Fund Balance is \$8.2 million greater than the Estimated Actuals Budget presented in June 2025 with the 2025-26 Adopted Budget approval. It is important to review the line item changes, as detailed on the next pages, as the variances are among both Unrestricted and Restricted programs. The 2024-25 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with \$880k more than budgeted.

Combined revenues and other transfers in were \$1.9 million more than the Estimated Actual Budget. Actual Restricted revenues were higher than the Estimated Actuals Budget by \$1.3 million, primarily due to a \$0.5 million increase in ELOP funds, received in July 2025, after the Estimated Actuals budget was approved by the Board, and \$1.5 million in California Community Schools grant funds. All unspent or deferred Federal, State or local program and school site funds will be carried over and budgeted to be spent in the 2025-26 fiscal year.

Actual Unrestricted revenues were \$555k over the Estimated Actuals Budget due to a combination of local revenues (interest income, Medi-Cal Administrative Activities (MAA), transportation revenues, co-curricular revenue), and final 3rd & 4th quarter Lottery revenues over budget. Notifications of above-listed revenues were received after the Estimated Actuals Budget was approved by the Board.

Expenditures

Combined expenditures, transfers out and other outgo were \$5.6 million less than the Estimated Actual Budget. Restricted expenditures and transfers out were \$4.3 million less than the Estimated Actual Budget due to a combination of unspent Federal, State and local program and site funds (including \$1.1 million in restricted Lottery, \$1.1 million in Art, Music and Instructional Materials Block Grant funds, \$850k in locally-restricted technology and Chromebook replacement funds, and \$670k CalSHAPE grant funds).

Unrestricted expenditures and transfers out were \$1.37 million less than the Estimated Actuals Budget. Unspent funds that will carry over and budgeted to be spent in 2025-26 are: co-curricular site funds (\$290k), textbook funds (\$400k), Facility Use school site funds (\$70k), MAA funds (\$150k) and unrestricted unspent site teacher allocated Lottery funds (\$90k).

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2024-25 Estimated Actuals Budget to Unaudited Actuals Comparison

Each year our actual activity can vary from our budgeted projections based on information received after budget reporting and State, Federal and Local funding notifications. The significant differences between the District's 2024-25 Estimated Actuals Budget, as of the 2025-26 Adopted Budget presented to the Board in June, and the final 2024-25 Unaudited Actuals are noted on the following pages:

	Estimated Actuals 2024-25 Combined	Unaudited Actuals			Unaudited Act vs Est Actuals
		Unrestricted	2024-25 Restricted	Combined	
Revenues					
LCFF Funding - Base	88,027,667	85,933,974	2,303,773	88,237,747	210,080
LCFF Funding - Supplemental	5,680,868	5,681,109	-	5,681,109	241
Federal Revenue	3,716,212	-	3,286,889	3,286,889	(429,323)
State Revenue	13,931,894	2,965,969	13,064,000	16,029,969	2,098,075
Local Revenue	9,931,379	2,847,253	7,062,446	9,909,699	(21,680)
Total Revenues	121,288,020	97,428,305	25,717,108	123,145,413	1,857,393
Expenditures					
Certificated Salaries	48,744,077	40,367,076	9,055,283	49,422,359	678,282
Classified Salaries	18,402,987	10,958,852	7,428,927	18,387,779	(15,208)
Benefits	30,581,398	19,478,296	11,032,157	30,510,453	(70,945)
Books and Supplies	9,654,851	1,671,231	3,015,640	4,686,871	(4,967,980)
Other Services & Oper. Exp	18,269,953	10,274,480	6,709,198	16,983,678	(1,286,275)
Capital Outlay	1,247,737	52,812	872,607	925,419	(322,318)
Other Outgo 7xxx	3,439,037	-	3,313,392	3,313,392	(125,645)
Transfer of Indirect 73xx	(217,070)	(1,772,011)	1,574,559	(197,452)	19,618
Total Expenditures	130,122,970	81,030,736	43,001,763	124,032,499	(6,090,471)
Surplus / (Deficit)	(8,834,950)	16,397,569	(17,284,655)	(887,086)	7,947,864
Transfers In	60,000	-	60,000	60,000	-
Transfers out	(799,795)	(543,983)	-	(543,983)	255,812
Contributions to Restricted	-	(19,195,599)	19,195,599	-	-
Net Increase (Decrease) in Fund Balance	(9,574,745)	(3,342,013)	1,970,944	(1,371,069)	8,203,676
Beginning Balance	29,003,117	14,113,500	14,889,617	29,003,117	-
Ending Fund Balance	19,428,372	10,771,487	16,860,561	27,632,048	8,203,676
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000	-	5,000	-
Prepaid Expenditures	445,724	707,618	-	707,618	261,894
Assigned:					
Supplemental program budget reserves	3,115,060	-	-	-	(3,115,060)
WPTA & Superintendent	504,217	-	-	-	(504,217)
Unrestricted Designated Balances	-	4,608,517	-	4,608,517	4,608,517
Restricted:					
State, Federal and Local programs	10,597,756	-	16,860,561	16,860,561	6,262,805
Unassigned/Unappropriated:					
Economic Uncertainty @ 3%	3,927,683	3,737,294	-	3,737,294	(190,388)
Unassigned Economic Uncertainty surplus/(deficit)	832,932	1,713,058	-	1,713,058	880,125
Total Ending Fund Balance	19,428,372	10,771,487	16,860,561	27,632,048	8,203,676

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Major Changes to Ending Fund Balance since Estimated Actuals Budget 2024-25 Unaudited Actuals			
	Actual vs. Budget Unrestricted	Actual vs. Budget Restricted	Total Actual vs. Budget
Budgeted 2024-25 Increase/(Decrease) in Fund Balance at Estimated Actuals	(\$5,282,884)	(\$4,291,861)	(\$9,574,745)
Revenues			
LCFF - Base	\$30,000	\$180,000	\$210,000 1
LCFF - Supplemental	\$0	\$0	\$0 1
Federal Revenues	\$0	(\$430,000)	(\$430,000) 2
State Revenues	\$150,000	\$1,950,000	\$2,100,000 3
Local Revenues	\$375,000	(\$400,000)	(\$25,000) 4
Total Change in Revenues Budget vs. Actuals	\$555,000	\$1,300,000	\$1,855,000
Expenditures			
Certificated Salaries	\$580,000	\$95,000	\$675,000 5
Classified Salaries	\$55,000	(\$70,000)	(\$15,000) 5
Employee Benefits	(\$35,000)	(\$35,000)	(\$70,000) 5
Books & Supplies	(\$1,595,000)	(\$3,375,000)	(\$4,970,000) 6
Services & Other Operating Exp.	(\$215,000)	(\$1,070,000)	(\$1,285,000) 7
Capital Outlay	(\$140,000)	(\$180,000)	(\$320,000) 8
Total Change in Expenditures Budget vs. Actuals	(\$1,350,000)	(\$4,635,000)	(\$5,985,000)
Other:			
Contributions to Restricted Programs	\$15,000	(\$15,000)	\$0
Interfund Transfers In	\$0	\$0	\$0
Interfund Transfers Out	(\$255,000)	\$0	(\$255,000) 9
Other Outgo (billback & transfers out)	\$0	(\$125,000)	(\$125,000) 10
Indirect Costs	\$235,000	(\$215,000)	\$20,000
Miscellaneous	\$871	\$2,805	\$3,676
Total Change in Revenues and Expenses from Budget vs. Actuals	\$1,940,871	\$6,262,805	\$8,203,676
Actual Excess of Revenues over Expenditures Unaudited Actuals	(\$3,342,013)	\$1,970,944	(\$1,371,069)
Notes			
1. Restricted: \$370k increase in AB602 revenues (partially offset by decrease in local AB602 revenues).			
2. Unspent federal grants (Title I, Title III, Title IV, CSI), which will carry over to 25-26.			
3. Unrestricted: Fourth quarter lottery revenues (unrestricted and restricted) increased from prior projections (NOTE: School Services projections used in budgeting Estimated Actuals), transportation allocation increased from P-1 to P-2 (received in July); Restricted: ELOP allocation \$540k over prior State estimate, full recognition of CA Community Schools grant, unspent state programs (CTEIG, ERMHS, Strong Workforce), that carry over to 2025-26.			
4. Unrestricted: Co-curricular revenues were \$60k over budget; interest, facility use, farm revenues, transportation, AP student fees and MAA revenues were higher than budget. Restricted: Final AB602 allocation \$230k less than SELPA's estimated actuals projection; received additional Medi-Cal Billing revenues.			
5. Unrestricted: WPTA settlement (not budgeted, but reserved in estimated actuals ending fund balance), site-level sub and stipend costs that were not budgeted in salaries. Restricted: WPTA settlement, vacancies, unspent sub budgets			
6. Unrestricted: Unspent funds carryover to be budgeted in 25-26: MAA \$95k; Site facilities use: \$65k; LHS Farm: \$45k; unspent teacher lottery allocation \$95k, textbooks \$330k; school site co-curricular \$275k; Supplemental program \$390k; Savings: site discretionary \$115k; transportation \$60k; Restricted: \$6.6m unspent funds to be carried over and budgeted to be spent in 25-26 (\$250k Title I, \$900k restricted lottery, \$1.13 million Prop 28 Arts & Music in Schools, \$155k tech replacement; \$650k Chromebook replacement)			
7. Unrestricted: Unspent funds that carryover to be budgeted in 25-26: Co-curricular \$10k; Textbooks \$195k; supplemental \$80k. Utilities \$120k over budget; legal \$50k over budget; insurance claim costs (reimbursed by SIG): \$30k; program and department savings: \$70k; Restricted: \$1.0 million (federal/state/local programs) that will carry over to 2025-26 (\$675k of this is the one-time CalSHAPE grant, \$180k restricted lottery).			
8. School bus budgeted in Transportation budget was not received until July, so it will be a 25-26 expenditure. Budgets in other programs (Strong Workforce, Kitchen Infrastructure) will carry over to 25-26.			
9. Savings in Fund 13 (Cafeteria) contribution due to excess revenues and reduced expenditures. Half of this savings was transferred to a restricted General Fund account for the Cafeteria department to use for equipment and other purchases.			
10. Reduction in PCOE special education billback			

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Contributions to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the final contributions for 2024-25:

Contributions to Restricted Programs 2024-25 Estimated Actuals vs Unaudited Actuals						
<u>Program</u>	<u>Resource</u>		<u>2024-25 Est Actuals</u>	<u>2024-25 Unaudited Actuals</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$3,930,851	\$3,857,731	(\$73,120)	\$30k increase in revenue; vacancy and substitute savings
Special Education - Preschool	3315		\$6,922	\$11,181	\$4,259	
Special Education	6500	*	\$10,838,756	\$10,728,547	(\$110,209)	Reduction in PCOE billback (received in August)
Routine Repair & Maintenance (RRM)	8150		\$3,581,386	\$3,613,557	\$32,171	3% of total expenditures and transfers out
RDA Funds - Facilities	9030		(\$400,000)	(\$400,000)	\$0	
Technology Replacement	9077		\$515,000	\$515,000	\$0	
Chromebook Replacement	9080		\$737,500	\$737,500	\$0	
Food Services Savings	9855		\$0	\$129,498	\$129,498	50% of reduction in Food Services contribution from Estimated Actuals to Unaudited Actuals
Misc. Locally Restricted	9010		\$0	\$2,585	\$2,585	
Total Contribution to Restricted Programs			<u>\$19,210,415</u>	<u>\$19,195,599</u>	<u>(\$14,816)</u>	
Total Special Ed Contribution			<u>\$ 14,776,529</u>	<u>\$ 14,597,459</u>	<u>\$ (179,070)</u>	

The Special Education contribution for 2024-25 was reduced by a total of \$179,070 due to a net savings in reduced PCOE billback (\$125k), increased AB602 funding (\$85k), and salary costs (WPTA settlement \$50k, stipends \$50k).

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2024-25 General Fund Ending Fund Balance Reserves – Unaudited Actuals

The District ended the 2024-25 school year with \$27,632,048 in total Ending Fund Balance. Of the total balance, reserves of \$21,113,856 are unspent Restricted (\$16.9M) and Unrestricted (\$4.25M) funds for specific Federal, State, local, site and departments/programs. All carryover funds will be budgeted to be spent in the 2025-26 fiscal year.

The total Ending Fund Balance includes a reserve of \$4,608,517 for unspent Unrestricted district program and school site funds, including \$3.3 million for unspent Supplemental funds and \$630k for Instructional Materials. It also includes reserves totaling \$712,618 for prepaid expenditures and revolving cash.

The State required minimum 3% Economic Uncertainty is reserved at \$3,737,294. Unassigned unrestricted reserves are \$1,713,058.

	Unaudited Actuals 2024-25 Combined
Ending Fund Balance	27,632,048
Components of Ending Fund Balance	
Nonspendable:	
Revolving Cash	5,000
Prepaid Expenditures	707,618
Assigned:	
Unrestricted Designated Balances	4,608,517
Restricted:	
State, Federal and Local programs	16,860,561
Unassigned/Unappropriated:	-
Economic Uncertainty @ 3%	3,737,294
Unassigned Economic Uncertainty surplus/(deficit)	1,713,058
Total Ending Fund Balance	27,632,048

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Other Funds

Also included in the 2024-25 Unaudited Actuals is the year-end reporting of the District's other funds as listed below in summary and detail in the following pages:

	2024-25 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 08 - Student Activity Fund	\$ 993,024	\$ 1,965,083	\$ 1,866,145	\$ 1,091,962
Fund 11 - Adult Education Fund	\$ 22,044	\$ 166,140	\$ 166,140	\$ 22,044
Fund 12 - Child Development Fund	\$ 12,379	\$ 827	\$ -	\$ 13,206
Fund 13 - Cafeteria Fund	\$ 442,876	\$ 5,989,506	\$ 6,428,359	\$ 4,023
Fund 14 - Deferred Maintenance Fund	\$ 25,470	\$ 485,625	\$ 268,672	\$ 242,423
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 762,644	\$ 29,791	\$ -	\$ 792,435
Fund 21 - Building Fund	\$ 88,050	\$ 3,439	\$ -	\$ 91,489
Fund 22 - Building Fund (2)	\$ 12,480,292	\$ 194,183	\$ 12,436,753	\$ 237,722
Fund 25 - Capital Facilities Fund	\$ 11,415,190	\$ 14,141,372	\$ 12,196,150	\$ 13,360,412
Fund 35 - County Schools Facilities Fund	\$ 381,320	\$ 14,895	\$ -	\$ 396,215
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,899,022	\$ 75,205	\$ 66,750	\$ 1,907,477
Fund 49 - Debt Service Fund for Blended Component Units	\$ 28,738,327	\$ 13,550,920	\$ 18,524,796	\$ 23,764,451
Fund 71 - Retiree Benefit Fund	\$ 7,697	\$ 301	\$ -	\$ 7,998
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 169,760	\$ 6,609	\$ 1,250	\$ 175,119

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Fund 08 - Student Activity Fund

Fund is used to account for all revenues and expenses for Associated Student Body programs.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	993,024	1,091,962
Revenues & Transfers In	1,965,083	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	1,866,145	-
Total Expenses	1,866,145	-
Surplus (deficit)	98,938	-
Ending Fund Balance, June 30	1,091,962	1,091,962

Fund 11 - Adult Education Fund

Fund is used to account for all revenues and expenses for adult education programs.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	22,044	22,044
Revenues & Transfers In	166,140	221,590
Expenses		
Salaries	101,591	100,363
Benefits	55,183	57,157
Supplies	9,341	43,640
Other Services, Outgo, Transfers Out	25	20,430
Total Expenses	166,140	221,590
Surplus (deficit)	-	-
Ending Fund Balance, June 30	22,044	22,044

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Fund 12 - Child Development Fund

Fund is used to account for all revenues and expenses to operate child development programs.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	12,379	13,206
Revenues & Transfers In	827	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	827	-
Ending Fund Balance, June 30	13,206	13,206

Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	442,876	103,441
Revenues	5,974,065	6,425,000
Transfers In	15,441	252,968
Total Revenues & Transfers In	5,989,506	6,677,968
Expenses		
Salaries	1,802,182	1,951,041
Benefits	925,020	973,993
Supplies	3,030,647	3,162,907
Other Services, Capital Outlay, Transfers Out	670,510	590,027
Total Expenses	6,428,359	6,677,968
Surplus (deficit)	(438,853)	-
Ending Fund Balance, June 30	4,023	103,441

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Fund 14 Deferred Maintenance Fund

Fund is used to account for revenues that are restricted or committed for deferred maintenance purposes.

	2024-25	2025-26
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	25,470	174,557
Revenues	(14,375)	-
Transfers In	500,000	250,000
Total Revenues & Transfers In	485,625	250,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	268,672	-
Total Expenses	268,672	-
Surplus (deficit)	216,953	250,000
Ending Fund Balance, June 30	242,423	424,557

Fund 17 - Special Reserve for Other Than Capital Outlay Projects

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2024-25	2025-26
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	762,644	793,644
Revenues & Transfers In	29,791	20,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	250,000
Total Expenses	-	250,000
Surplus (deficit)	29,791	(230,000)
Ending Fund Balance, June 30	792,435	563,644

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Fund 21 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	88,050	91,489
Revenues & Transfers In	3,439	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	3,439	-
Ending Fund Balance, June 30	91,489	91,489

Fund 22 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	12,480,292	725,292
Revenues & Transfers In	194,183	20,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	16,155	-
Other Services, Capital Outlay, Transfers Out	12,420,598	-
Total Expenses	12,436,753	-
Surplus (deficit)	(12,242,570)	20,000
Ending Fund Balance, June 30	237,722	745,292

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Fund 25 - Capital Facilities Fund

Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.

	2024-25	2025-26
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	11,415,190	13,360,412
Revenues & Transfers In	14,141,372	2,300,000
Expenses		
Salaries	351,686	357,358
Benefits	152,736	159,278
Supplies	44,051	-
Other Services, Capital Outlay, Transfers Out	11,647,677	800,000
Total Expenses	12,196,150	1,316,636
Surplus (deficit)	1,945,222	983,364
Ending Fund Balance, June 30	13,360,412	14,343,776

Fund 35 - County School Facilities Fund

Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.

	2024-25	2025-26
	Unaudited Actuals	Adopted Budget
Beginning Fund Balance, July 1	381,320	396,215
Revenues & Transfers In	14,895	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	14,895	-
Ending Fund Balance, June 30	396,215	396,215

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Fund 40 - Special Reserve for Capital Outlay Projects

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	1,899,022	1,907,477
Revenues & Transfers In	75,205	75,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	66,750	-
Total Expenses	66,750	-
Surplus (deficit)	8,455	75,000
Ending Fund Balance, June 30	1,907,477	1,982,477

Fund 49 - Debt Service Fund for Blended Component Units

Fund is used to account for payment of principal and interest on long-term debt.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	28,738,327	23,764,451
Revenues & Transfers In	13,550,920	8,682,663
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	18,524,796	7,397,085
Total Expenses	18,524,796	7,397,085
Surplus (deficit)	(4,973,876)	1,285,578
Ending Fund Balance, June 30	23,764,451	25,050,029

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Fund 71 - Retiree Benefit Fund

Fund is used to account for postemployment benefit plan trust activity.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	7,697	7,998
Revenues & Transfers In	301	250
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	301	250
Ending Fund Balance, June 30	7,998	8,248

Fund 73 - Foundation Private-Purpose Trust Fund

Fund is used to accounts for gifts and donations designated for student scholarships.

	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Beginning Fund Balance, July 1	169,760	175,119
Revenues & Transfers In	6,609	6,000
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	1,250	-
Total Expenses	1,250	-
Surplus (deficit)	5,359	6,000
Ending Fund Balance, June 30	175,119	181,119