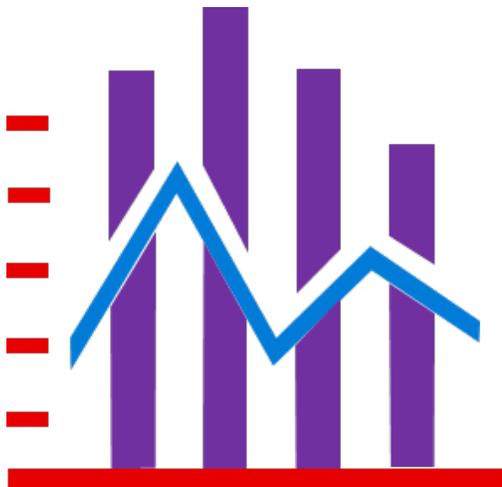


Santa Ana Unified School District 2023-2024 Unaudited Actuals Report

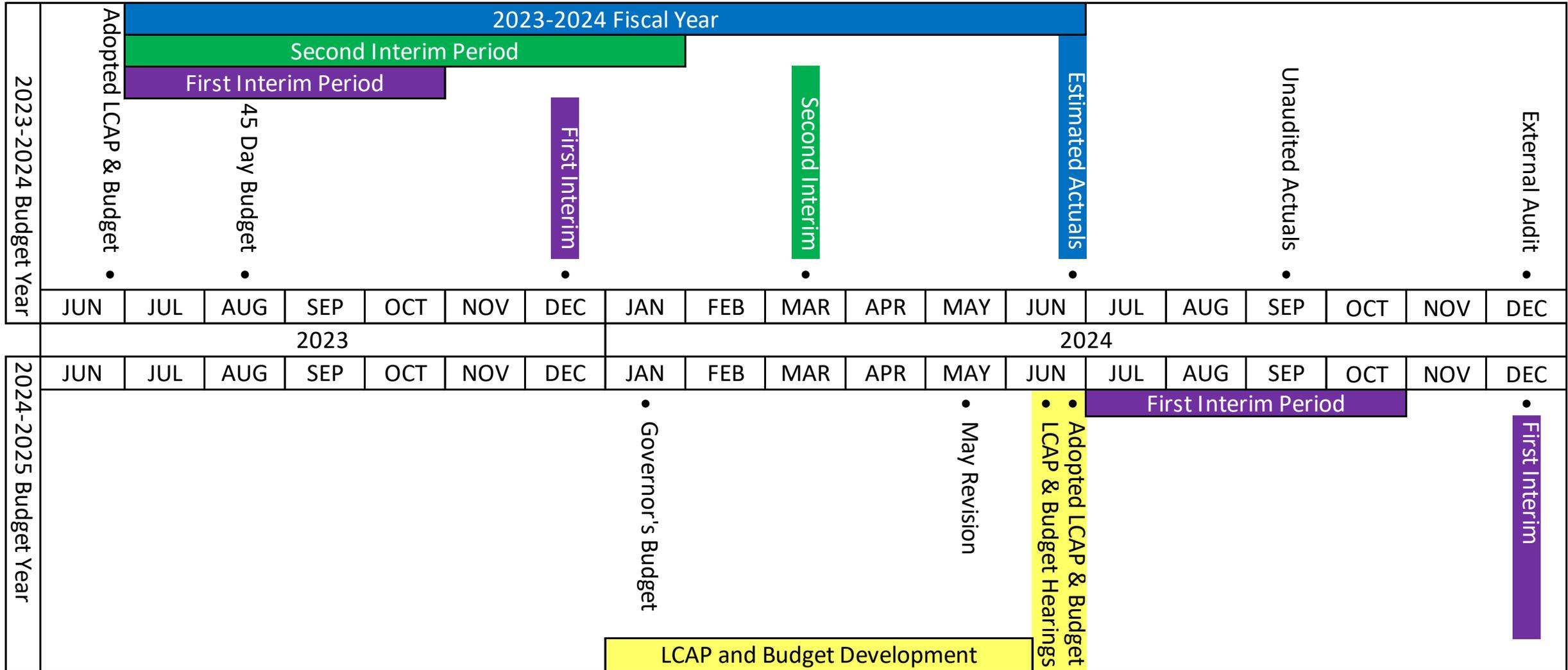
BOARD PRIORITY: Organizational
Efficiency & Effectiveness



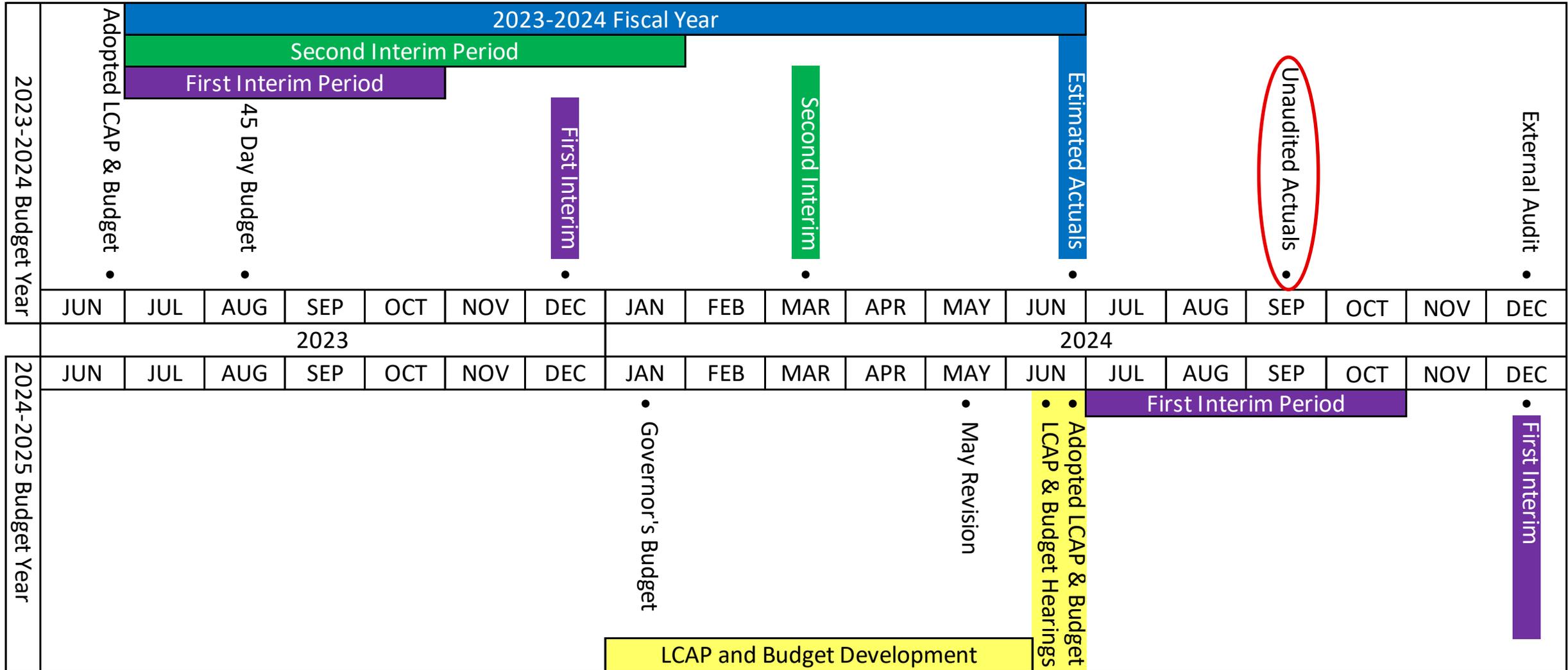
September 10, 2024



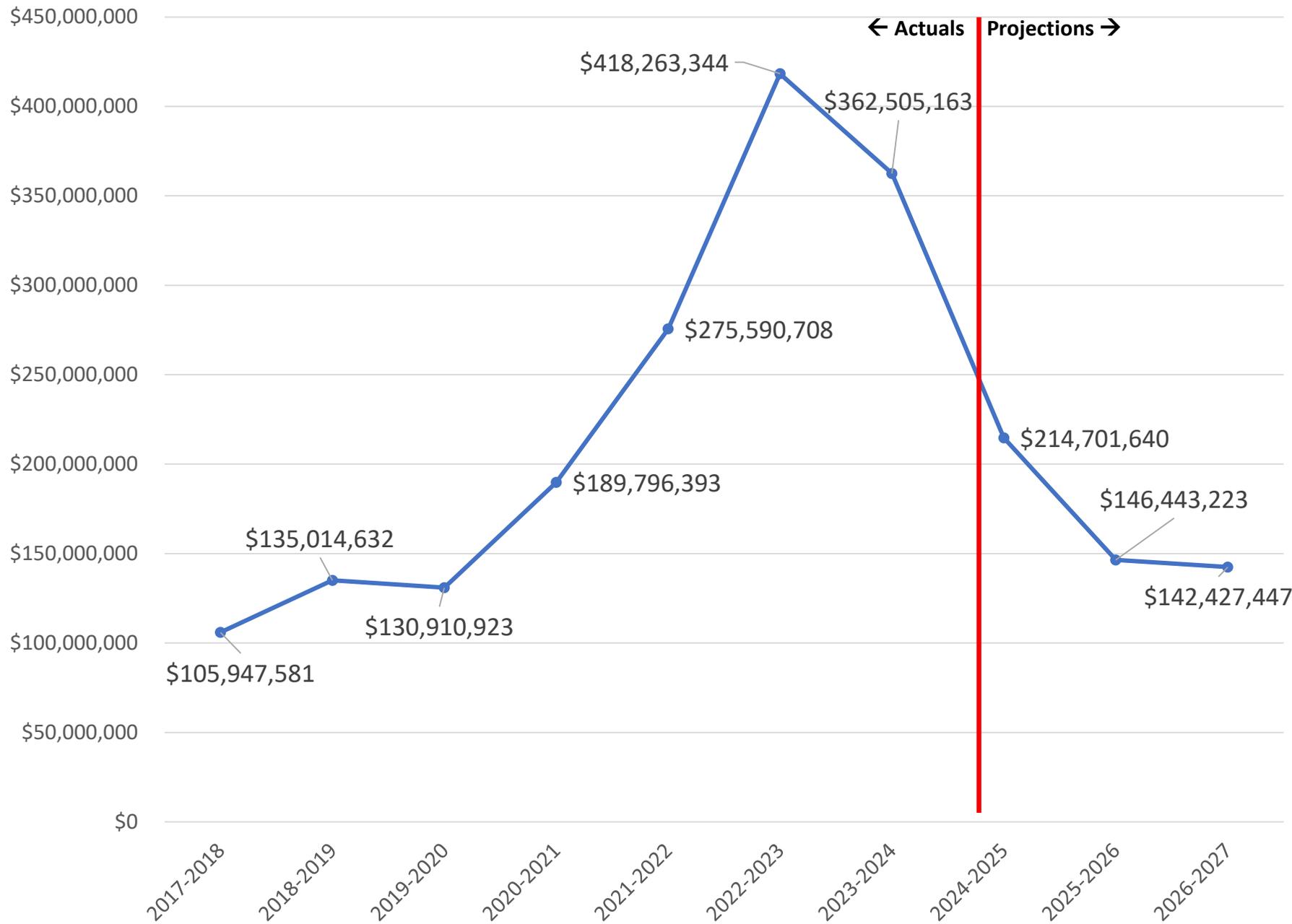
Budget Timeline



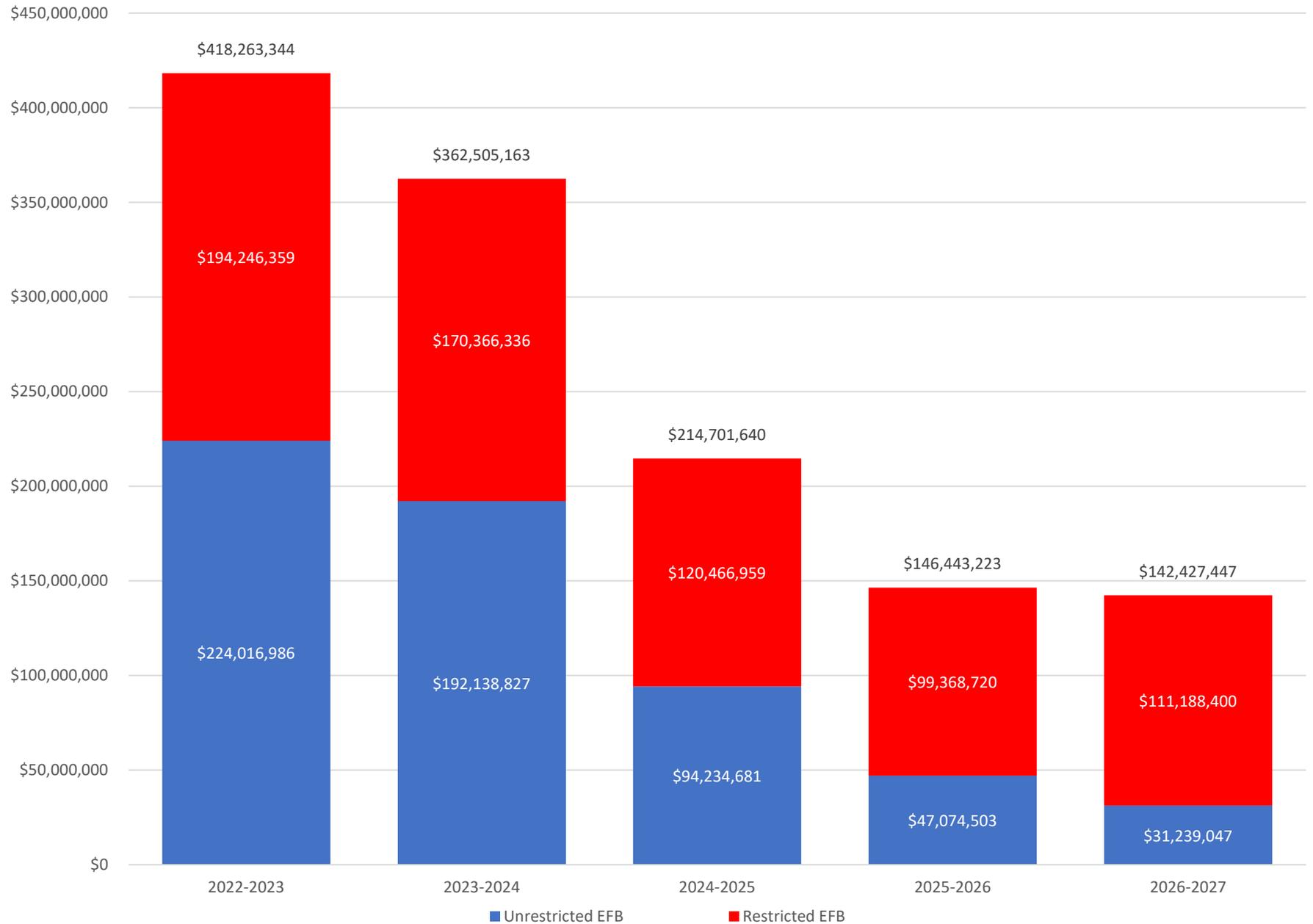
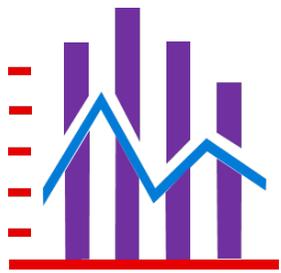
Budget Timeline



Ending Fund Balance



Ending Fund Balance



Official Assumptions

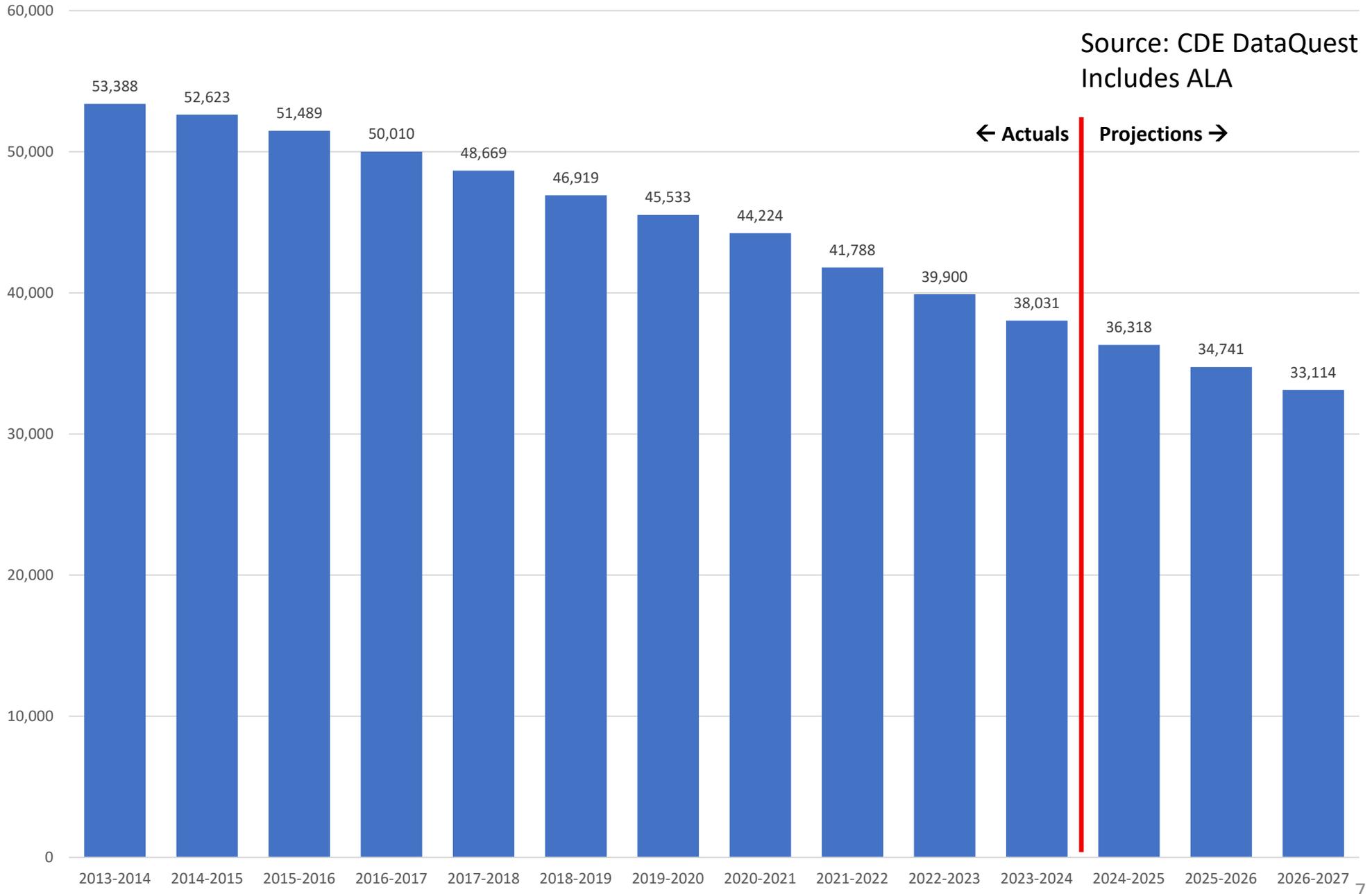


Official Assumptions	2023-2024	2024-2025	2025-2026	2026-2027
Cost of Living Adjustment (COLA)	8.22%	1.07%	2.93%	3.08%
Enrollment (excludes ALA)	37,663	35,978	34,394	32,760
Change in Enrollment		-1,685	-1,584	-1,634
Average Daily Attendance (ADA)	35,195	34,233	33,070	31,646
Funded ADA	40,128	37,332	35,442	34,293
Unduplicated Pupil Percentage (UPP)--CY	87.61%	89.45%	91.44%	92.88%
UPP (3 year average)	83.86%	86.69%	89.44%	89.50%
Certificated Step & Column			0.75%	0.75%
Classified Step & Column			0.25%	0.25%
STRS Rate	19.10%	19.10%	19.10%	19.10%
PERS Rate	26.68%	27.05%	27.60%	28.00%



- COLA
 - Incremental increases in percentages since second interim
- ADA
 - Increases in UPP and attendance factor
- PERS
 - Incremental decreases since second interim

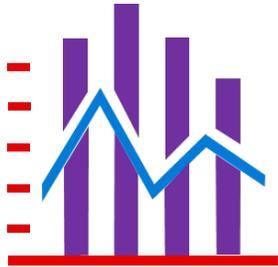
Enrollment



Source: CDE DataQuest
Includes ALA

← Actuals Projections →

Revenue



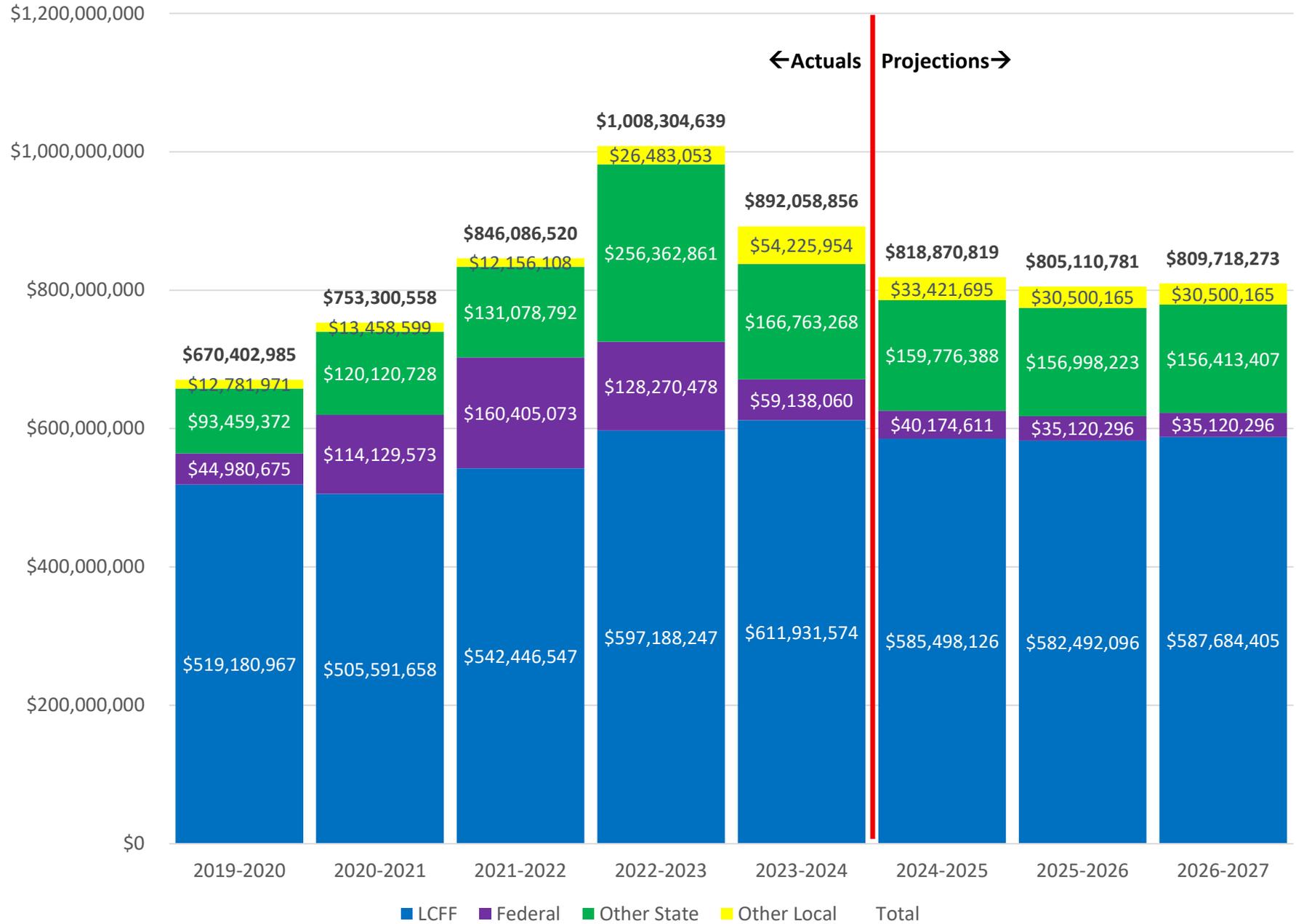
Revenue	2023-2024 Estimated Actuals	2023-2024 Unaudited Actuals	2024-2025 Adopted Budget	Variance Estimated -> Unaudited Actuals	Variance 2023-2024 -> 2024-2025
LCFF Sources	\$610,693,525	\$611,931,574	\$585,498,126	0.2%	-4.3%
Federal Revenue	\$56,846,203	\$59,138,060	\$40,174,611	4.0%	-32.1%
Other State Revenue	\$172,722,403	\$166,763,268	\$159,776,388	-3.5%	-4.2%
Other Local Revenue	\$46,146,730	\$54,225,954	\$33,421,695	17.5%	-38.4%
Total	\$886,408,861	\$892,058,856	\$818,870,819	0.6%	-8.2%

Variations

- LCFF
 - Declining Enrollment
 - Low COLA in 2024-25
- Federal
 - Deferred Revenue
- Other State
 - CCSP Implementation Grant
 - STRS On-Behalf Adjustment, Lottery
- Other Local
 - Interest
 - Fair Value investment

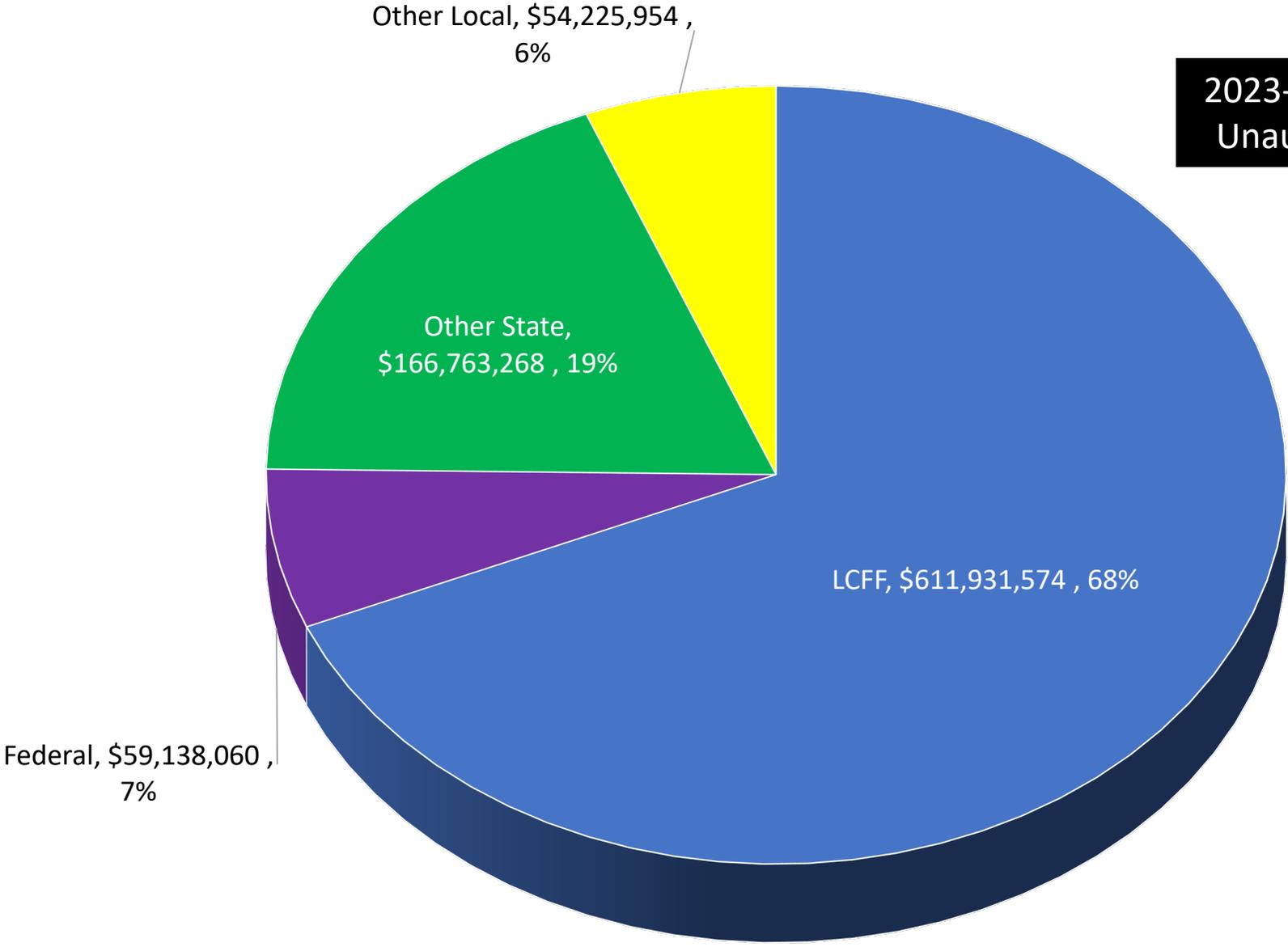


Revenue



Revenue

2023-2024 Revenue
Unaudited Actuals



LCFF Revenue

	2023-2024	2024-2025	2025-2026	2026-2027
Prior Year LCFF Revenue	\$597,188,247	\$611,931,574	\$585,498,126	\$582,492,096
COLA Calculations	x 1.0822 =	x 1.0107 =	x 1.0293 =	x 1.0308 =
LCFF Revenue (without change in ADA)	\$646,277,121	\$618,479,242	\$602,653,221	\$600,432,853

Actual LCFF Revenue	\$611,931,574	\$585,498,126	\$582,492,096	\$587,684,405
Actual Increase/Decrease in LCFF	\$14,743,327	(\$26,433,448)	(\$3,006,030)	\$5,192,309
Effective (Funded) COLA	2.47%	-4.32%	-0.51%	0.89%



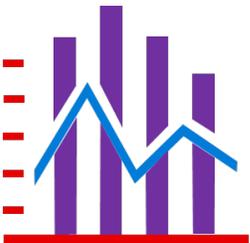
COVID Relief Grant Funds

Resource	Allocation	Current Balance (As of June 30, 2024)	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Coronavirus Relief Fund	\$51,967,793	\$0	\$2,076,032	\$49,891,761							
ESSER & GEER I	\$17,477,860	\$0	\$229,465	\$8,262,816	\$8,970,111	\$15,468					
ESSER & GEER II	\$67,370,708	\$0		\$15,231,734	\$44,371,022	\$7,721,168	\$46,784				
ESSER III	\$145,485,773	\$3,207,014		\$309,314	\$45,058,372	\$76,268,270	\$20,642,803				
Expanded Learning Opportunities Grant	\$22,834,569	\$0			\$445,587	\$7,743,510	14,645,472				
Arts, Music, and Instructional Materials Discretionary Block	\$23,517,108	\$18,304,255				\$1,842,435	3,370,418				
Learning Recovery Emergency Block Grant	\$64,661,102	\$47,894,927					16,766,175				



COVID Relief Grant Funds

Resource	Allocation	Current Balance (As of June 30, 2024)	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Prop 98	\$4,475,353	\$0		\$4,475,353							
Fund 13	\$1,582,438	\$0		\$1,582,438							
Fund 12	\$539,438	\$302,400			\$237,038						
ARP-Homeless Children and Youth	\$1,370,968	\$43,270			\$285,716	\$756,190	285,792				
SB117	\$788,586	\$0	\$2,503	\$513,645	\$86,336		\$186,101				

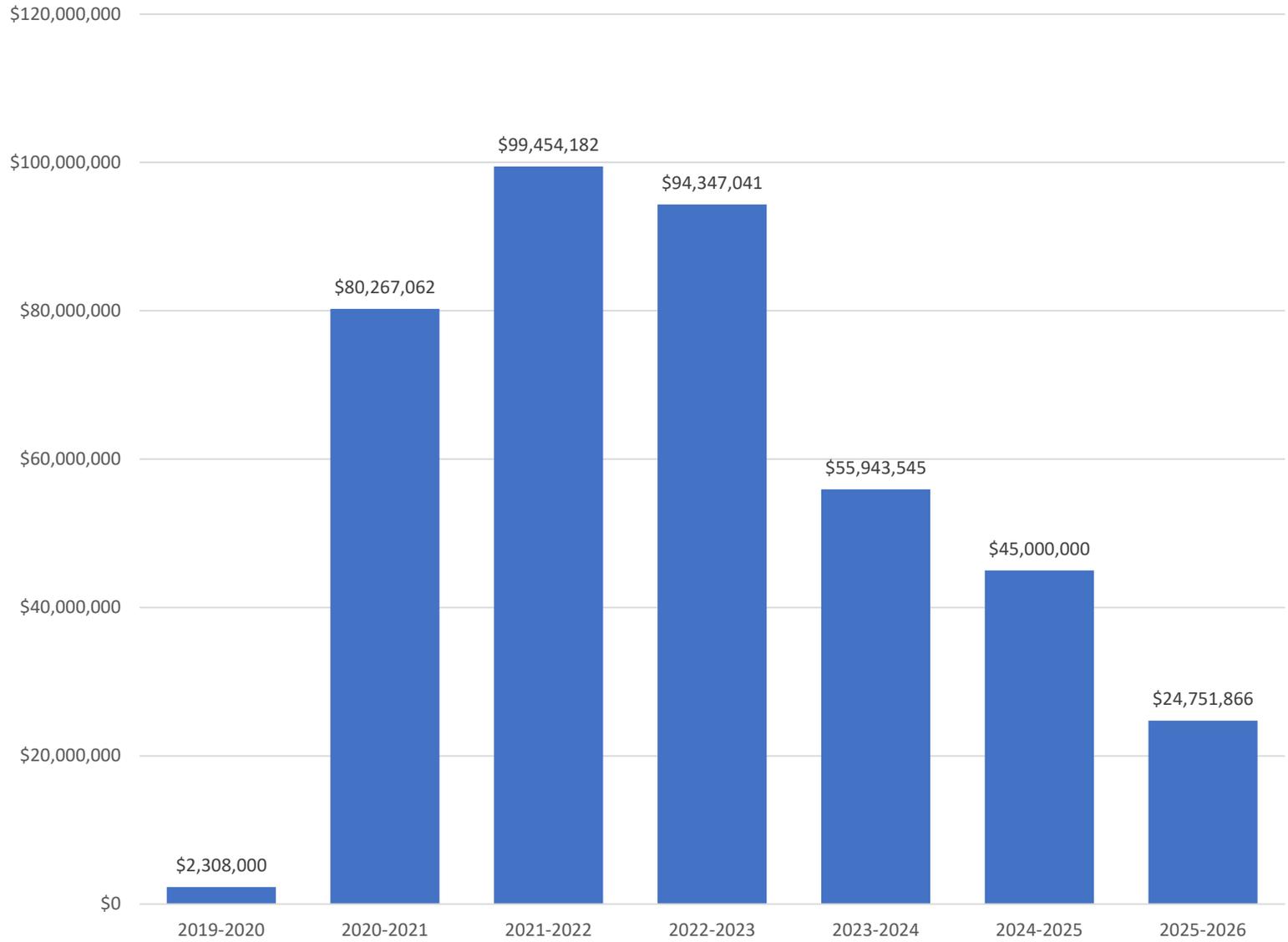


COVID Relief Grant Funds

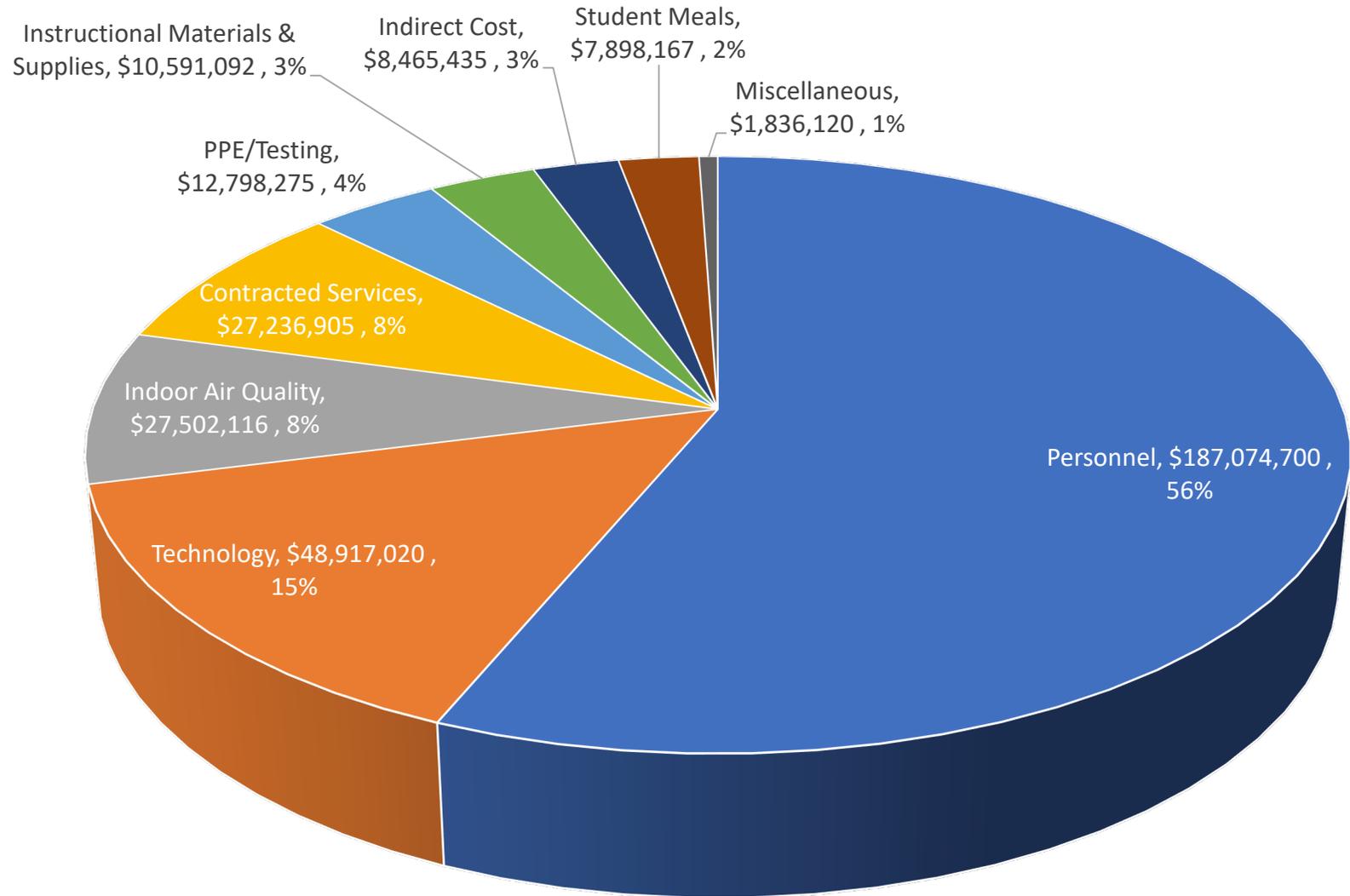
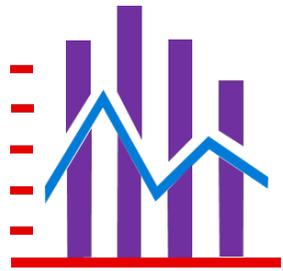
Resource	Allocation	Current Balance (As of June 30, 2024)	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Coronavirus Relief Fund	\$51,967,793	\$0	\$2,076,032	\$49,891,761							
ESSER & GEER I	\$17,477,860	\$0	\$229,465	\$8,262,816	\$8,970,111	\$15,468					
ESSER & GEER II	\$67,370,708	\$0		\$15,231,734	\$44,371,022	\$7,721,168	\$46,784				
ESSER III	\$145,485,773	\$3,207,014		\$309,314	\$45,058,372	\$76,268,270	\$20,642,803				
Expanded Learning Opportunities Grant	\$22,834,569	\$0			\$445,587	\$7,743,510	14,645,472				
Arts, Music, and Instructional Materials Discretionary Block	\$23,517,108	\$18,304,255				\$1,842,435	3,370,418				
Learning Recovery Emergency Block Grant	\$64,661,102	\$47,894,927					16,766,175				
Prop 98	\$4,475,353	\$0		\$4,475,353							
Fund 13	\$1,582,438	\$0		\$1,582,438							
Fund 12	\$539,438	\$302,400			\$237,038						
ARP-Homeless Children and Youth	\$1,370,968	\$43,270			\$285,716	\$756,190	285,792				
SB117	\$788,586	\$0	\$2,503	\$513,645	\$86,336		\$186,101				
Total	\$402,071,695	\$69,751,866	\$2,308,000	\$80,267,062	\$99,454,182	\$94,347,041	\$55,943,545				



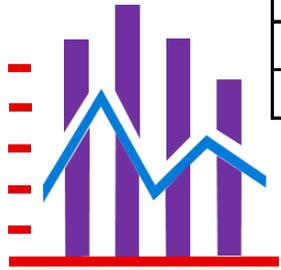
COVID Relief Grant Funds



COVID Relief Grant Funds



Salaries & Benefits



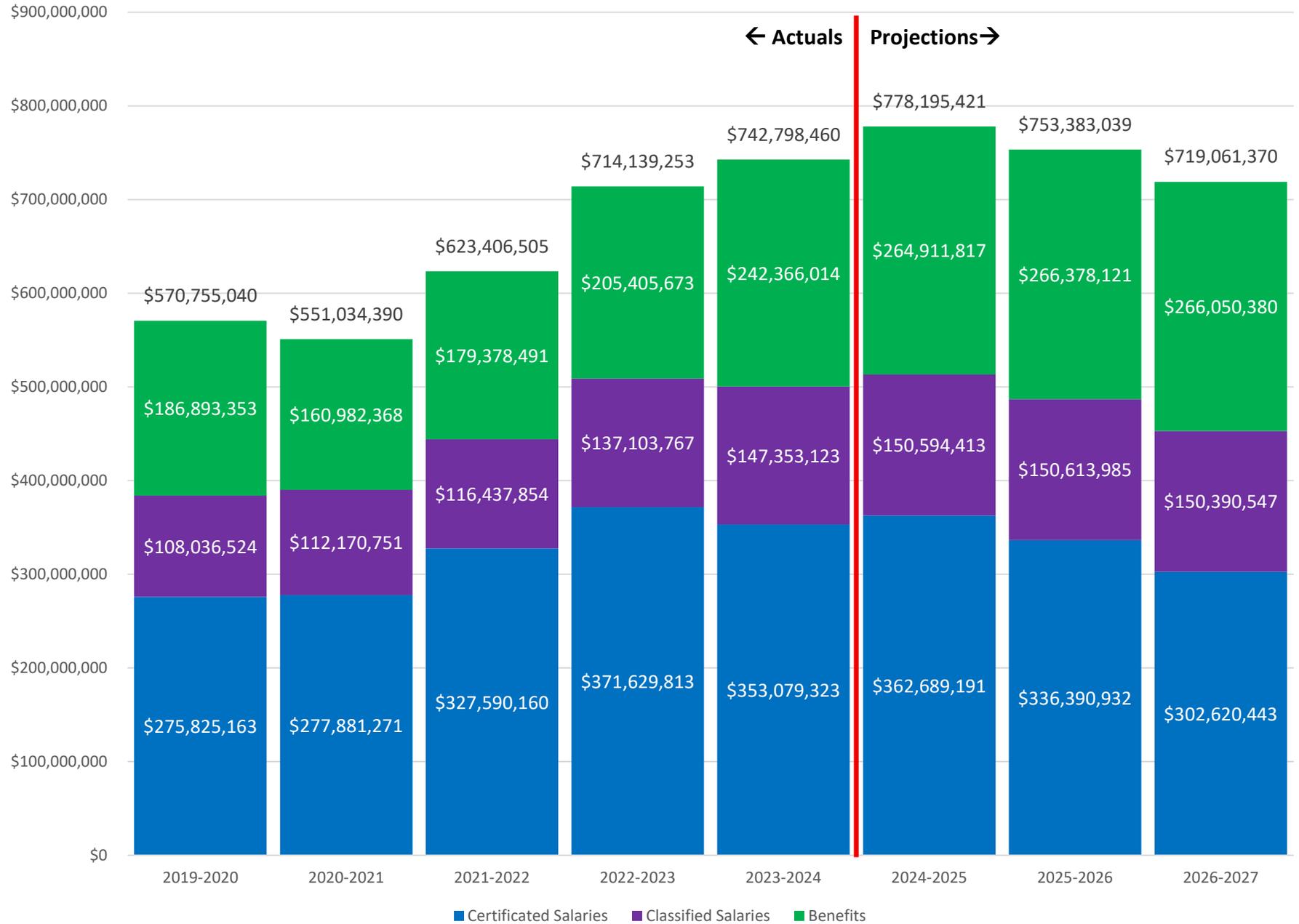
Expenditures	2023-2024 Estimated Actuals	2023-2024 Unaudited Actuals	2024-2025 Adopted Budget	Variance Estimated -> Unaudited Actuals	Variance 2023-2024 -> 2024-2025
Certificated Salaries	\$367,022,508	\$353,079,323	\$362,689,191	-3.8%	2.7%
Classified Salaries	\$145,150,219	\$147,353,123	\$150,594,413	1.5%	2.2%
Employee Benefits	\$245,622,697	\$242,366,014	\$264,911,817	-1.3%	9.3%
Total	\$757,795,423	\$742,798,460	\$778,195,421	-2.0%	4.8%

Variations

- Certificated
 - Salary Increase
 - Attrition
- Classified
 - Filled vacancies



Salaries & Benefits



Supplies, Services, & Capital Outlay



Expenditures	2023-2024 Estimated Actuals	2023-2024 Unaudited Actuals	2024-2025 Adopted Budget	Variance Estimated -> Unaudited Actuals	Variance 2023-2024 -> 2024-2025
Supplies	\$44,506,505	\$33,236,421	\$35,979,265	-25.3%	8.3%
Services	\$106,826,894	\$112,570,600	\$121,978,216	5.4%	8.4%
Capital	\$27,117,840	\$50,201,915	\$23,854,865	85.1%	-52.5%
Other Outgo	\$3,980,536	\$7,374,871	\$4,021,447	85.3%	-45.5%
Transfers (Indirect/Direct)	-\$2,828,467	-\$1,465,430	-\$3,171,436	-48.2%	116.4%
Total	\$179,603,308	\$201,918,377	\$182,662,357	12.4%	-9.5%



Variations

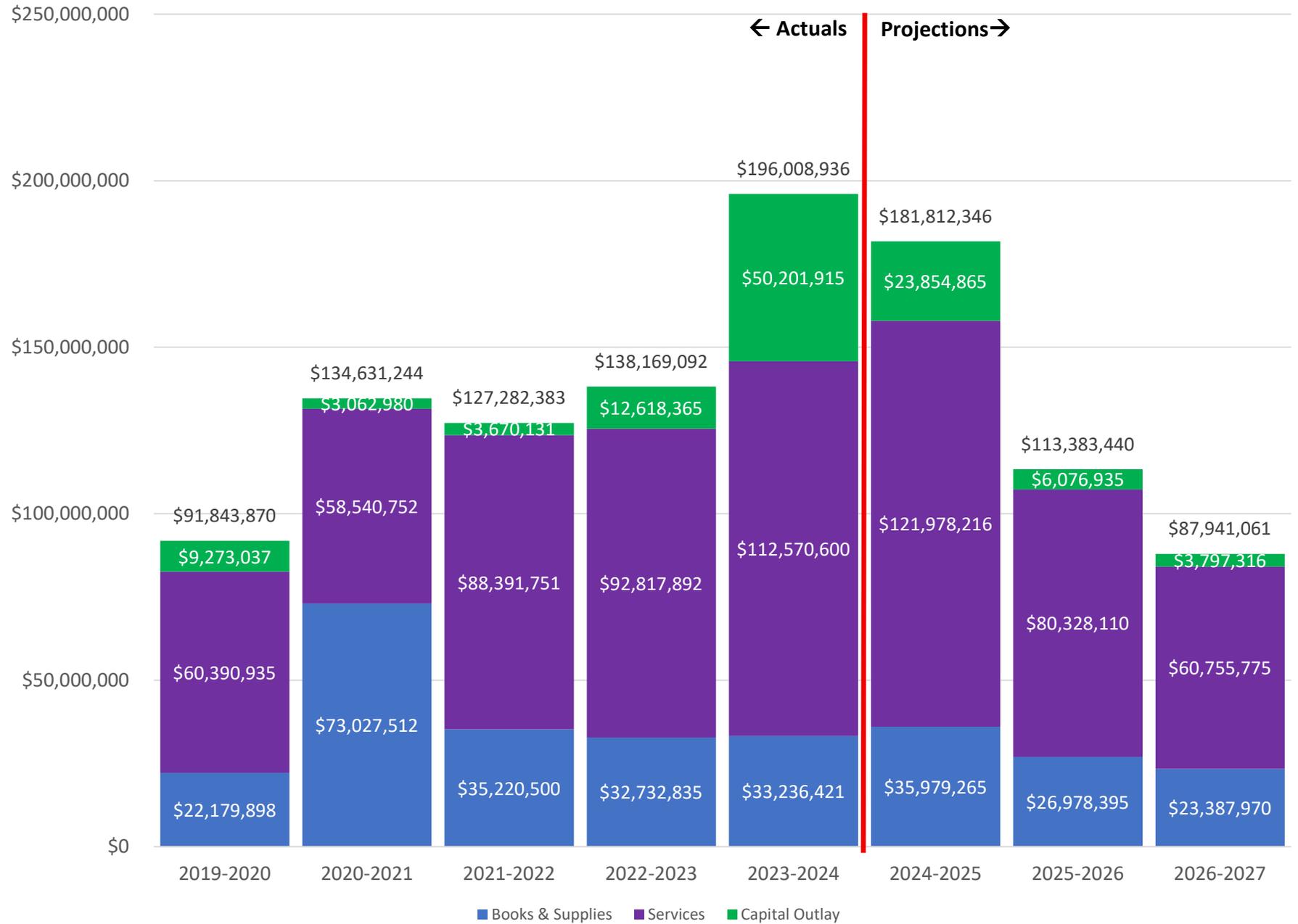
- Supplies
 - Reclassification of technology expenditures
- Services
 - Facilities Projects

Variations

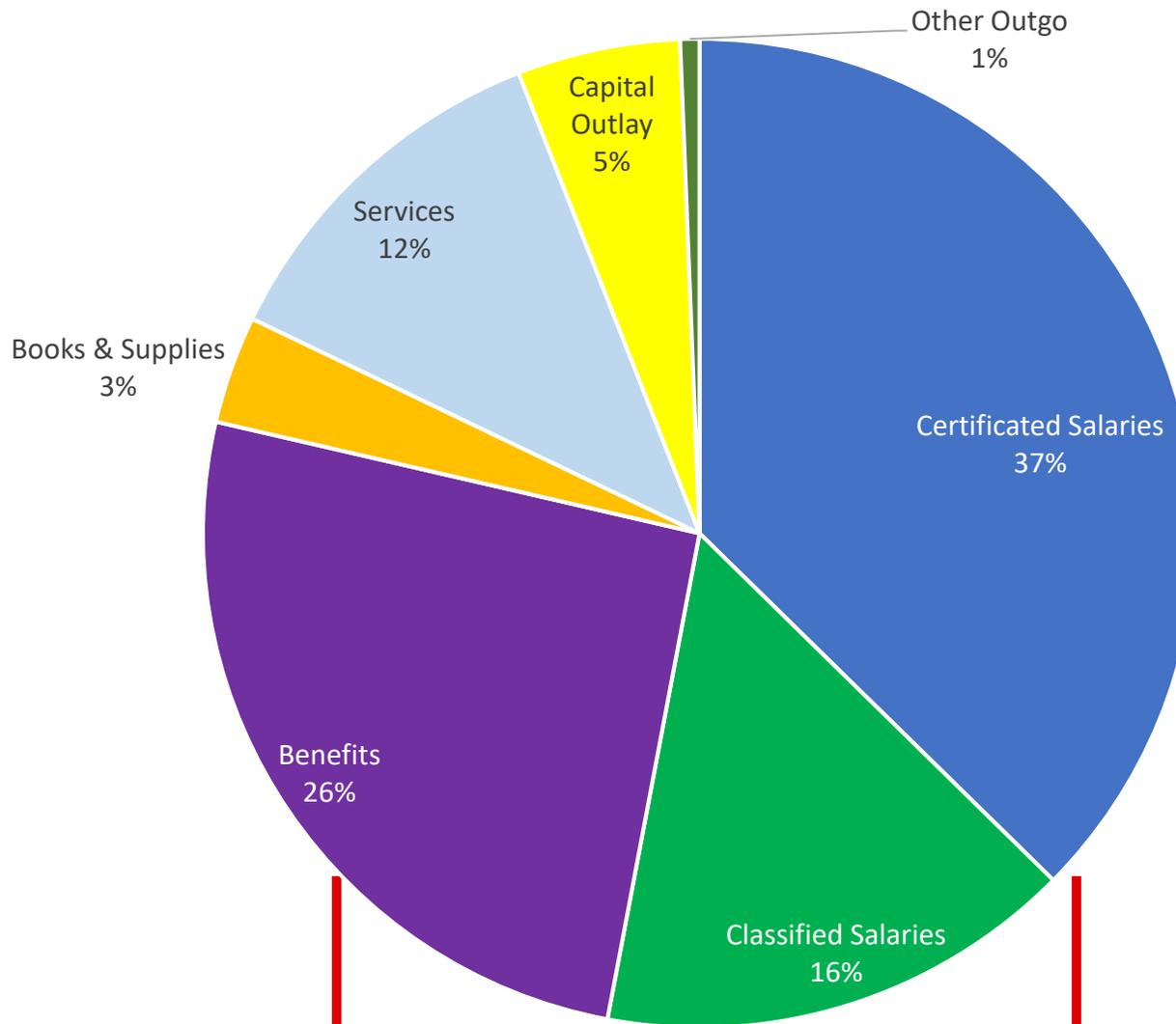
- Capital Outlay
 - Reclassification of technology expenditures
 - GF Facilities Projects
 - Erate
 - HVAC



Supplies, Services, & Capital Outlay



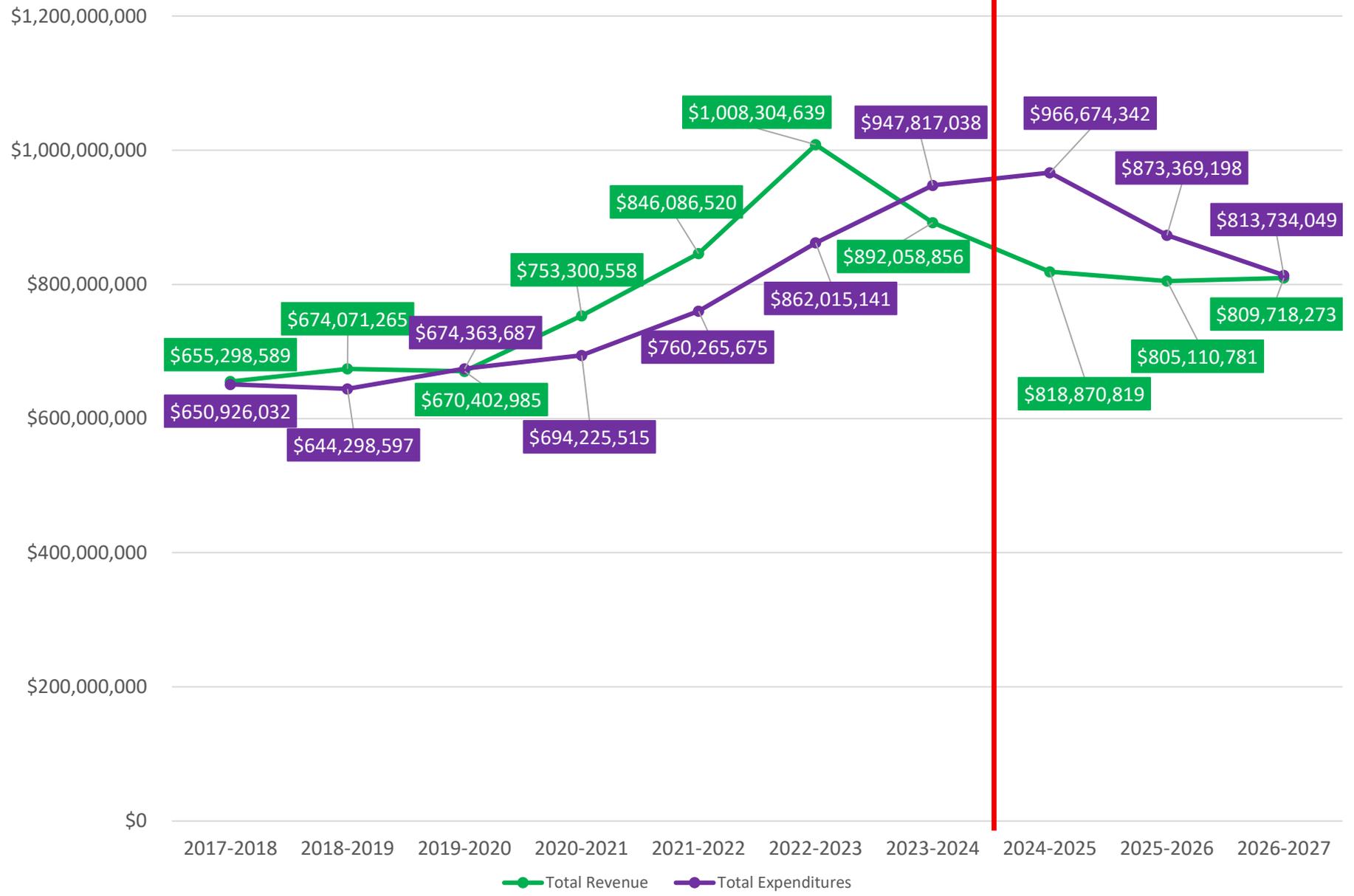
Expenditures



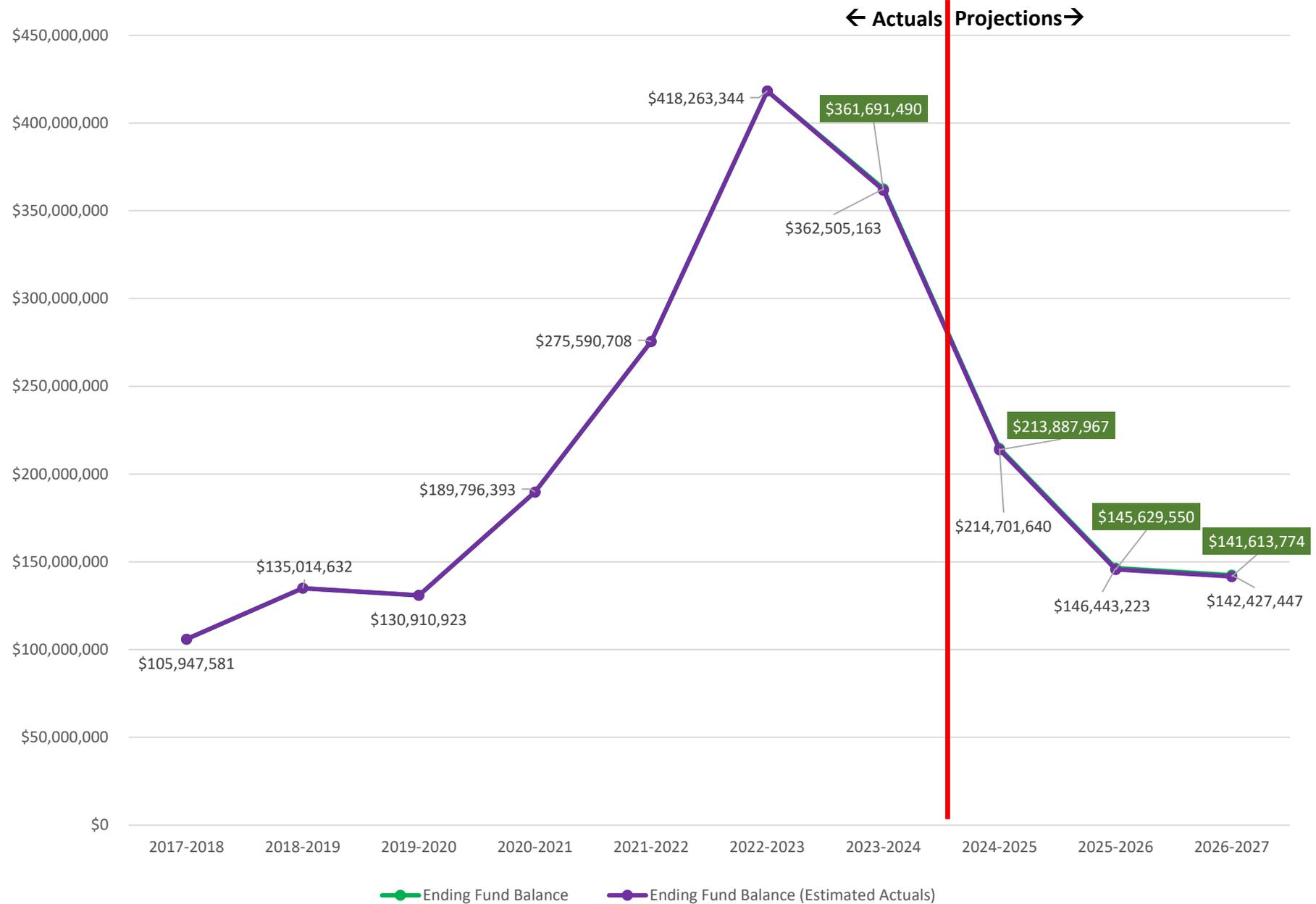
Salaries & benefits account for 79% of District expenditures (\$743M of the \$945M)

Total Revenue & Expenditures

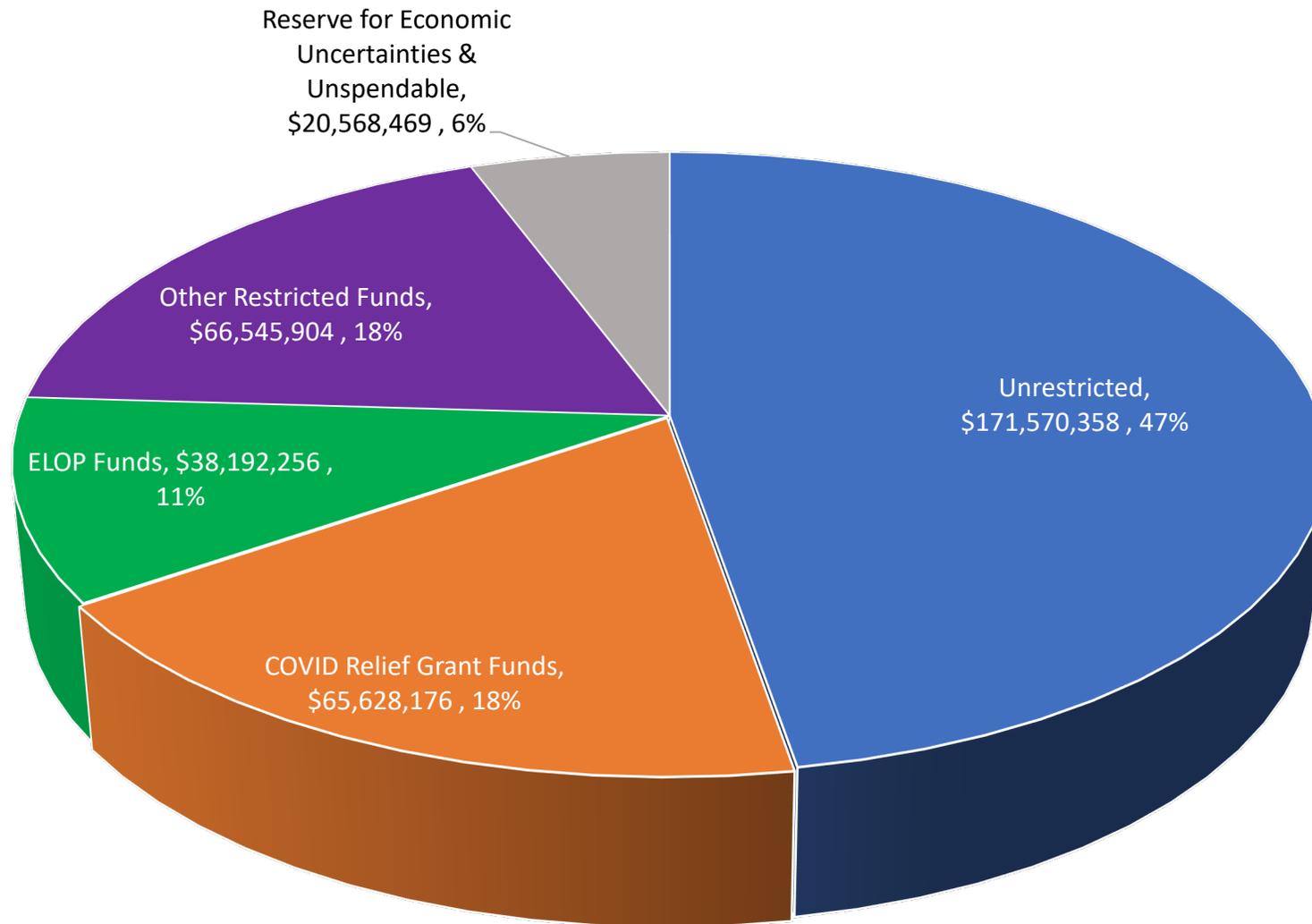
← Actuals | Projections →



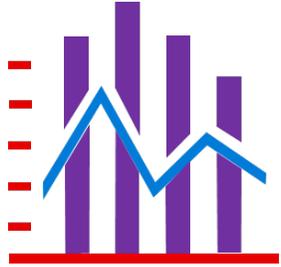
Ending Fund Balance



Ending Fund Balance



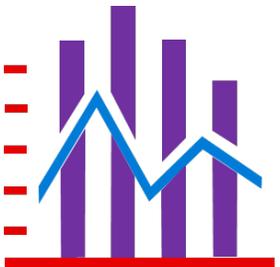
Other Funds 2023-2024



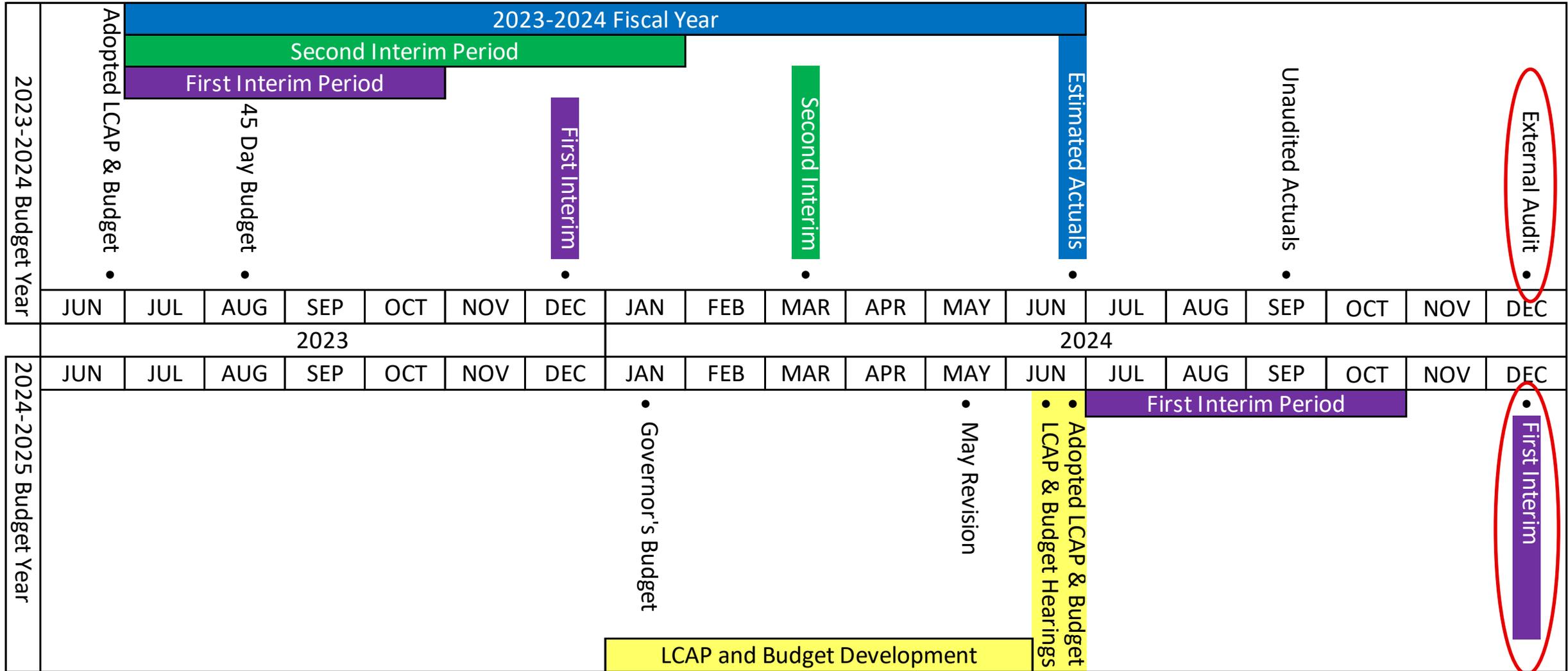
Fund	Fund Description	Beginning Fund Balance	Revenues, Transfers in, and Other Sources	Expenditures, Transfers out, and Other Uses	Ending Fund Balance
08	Student Activity Special Revenue	\$2,093,838	\$2,904,467	\$2,716,444	\$2,281,861
09	Charter Schools Special Revenue Fund (ALA)	\$3,342,870	\$6,833,797	\$7,024,733	\$3,151,934
12	Child Development Fund	\$1,270,283	\$23,285,757	\$20,015,271	\$4,540,770
13	Cafeteria Fund	\$10,318,423	\$41,329,248	\$42,340,917	\$9,306,753
14	Deferred Maintenance Fund	\$7,313,963	\$302,138	\$7,123,518	\$492,582
17	Special Reserve for Other Than Capital Outlay Projects	\$1,252,312	\$63,656	\$0	\$1,315,968
20	Special Reserve for Postemployment Benefits	\$336,109	\$17,087	\$0	\$353,195
21	Building Fund	\$72,143,708	\$23,117,815	\$39,241,152	\$56,020,372
25	Capital Facilities Fund	\$49,975,635	\$17,738,856	\$24,155,387	\$43,559,105
35	Special Reserve Fund for Capital Outlay	\$35,442,959	\$9,017,892	\$19,489,802	\$24,971,049
40	County School Facilities Fund	\$9,694,264	\$3,075,759	\$4,000,226	\$8,769,797
49	Capital Project Fund for Blended Component Units	\$637,706	\$55,579	\$60,224	\$633,061
51	Bond Interest & Redemption Fund	\$49,151,063	\$33,218,707	\$33,905,068	\$48,464,702
56	Debt Service Fund	\$92,652	\$7,990,566	\$7,861,550	\$221,668
67	Self-Insurance Fund	\$7,818,108	\$31,175,714	\$24,394,306	\$14,599,515
71	Retiree Benefit Fund	\$38,596,368	\$707	\$5	\$38,597,071
Total		\$289,480,262	\$200,127,746	\$232,328,604	\$257,279,404

Next Steps

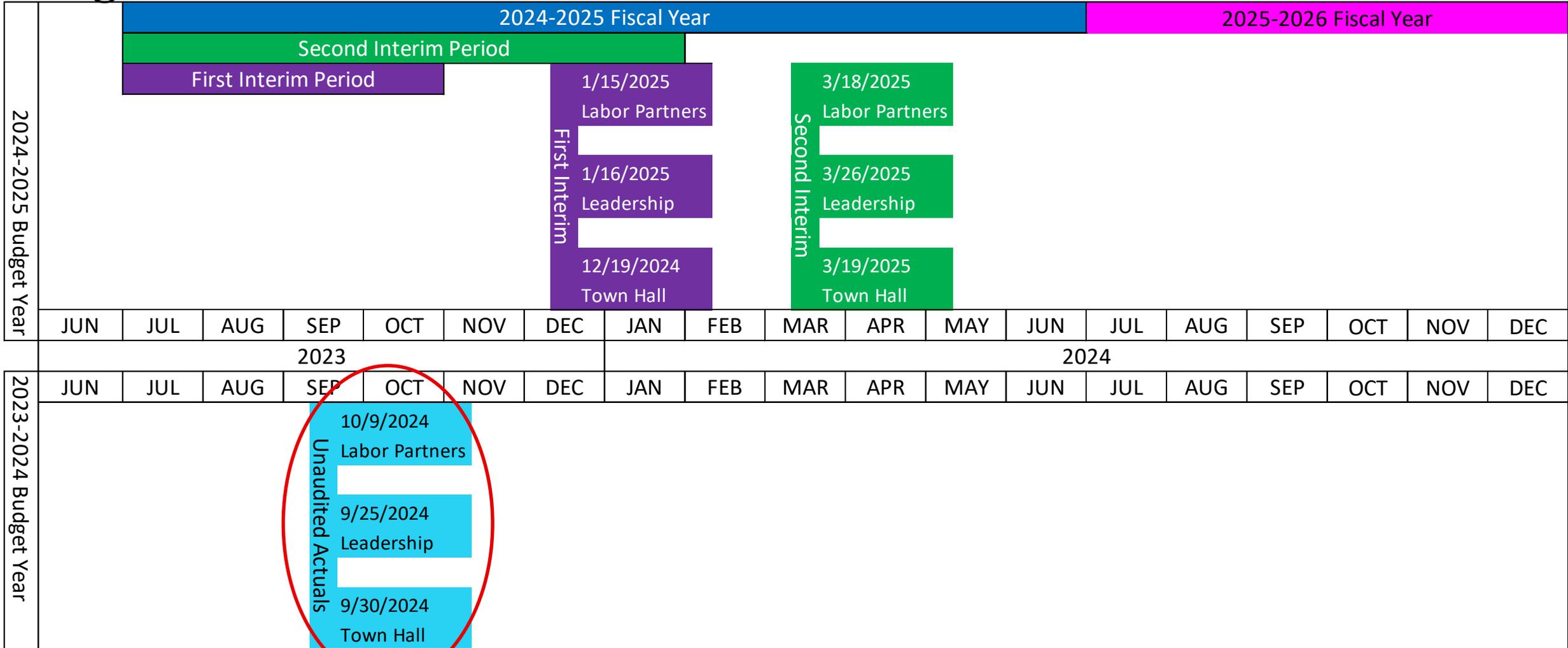
- Efforts to Maximize UPP
- External Audit and First Interim
- Continued Budget Discussions



Budget Timeline



Budget Discussions





Thank you!

Questions?