



SANTA ANA UNIFIED SCHOOL DISTRICT

Preparing All Students for Success in College and Career

2020-21 Second Interim Report



March 9, 2021

Agenda

- Approval of Second Interim
- Our Vision, Mission and Budget
- Budget Reporting Cycle
- Our Financial Position
- Comparability
- Fiscal Outlook

Second Interim Action

Education Code 42131 requires the Interim Report and Certification of Financial Condition approved by the Governing Board of the School District

Staff recommends “Positive Certification” which certifies that based upon the current projections Santa Ana Unified School District will meet its financial obligations for the current fiscal year and subsequent two fiscal years (*with out-year adjustments*)



Vision

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

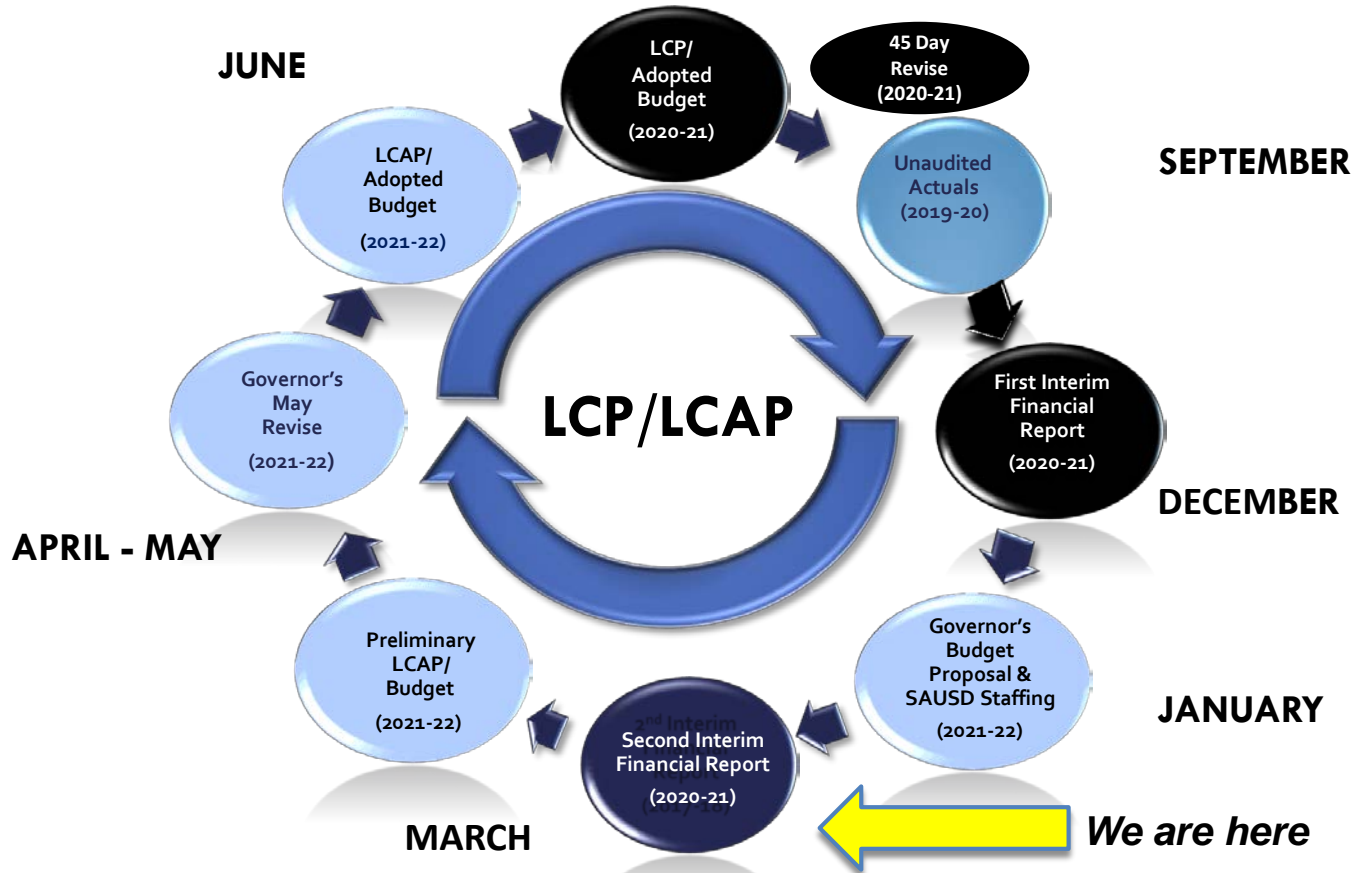
Mission

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.



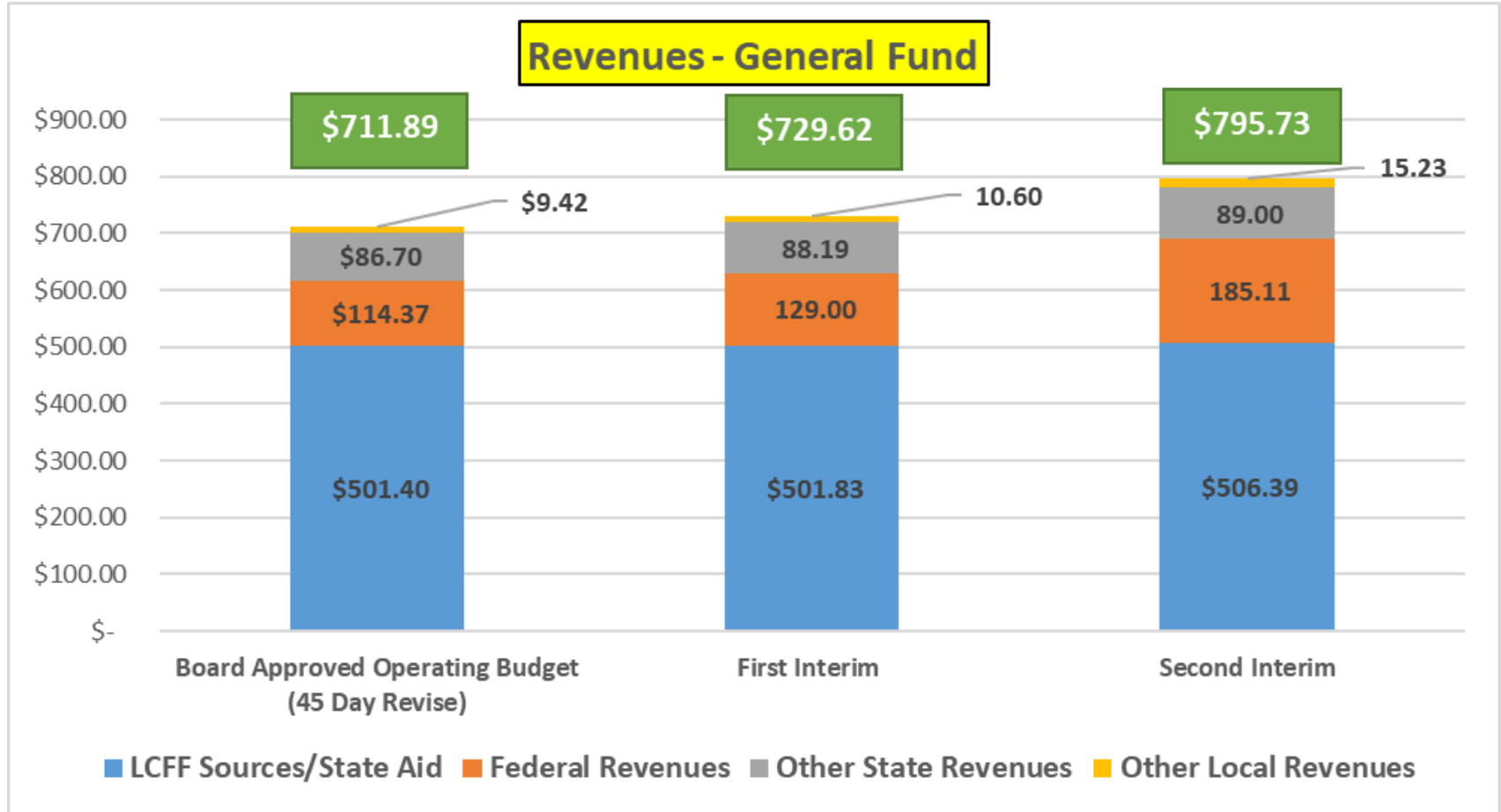
*Maintain District stability, solvency,
and local control*

Budget Reporting Cycle



Our Financial Position

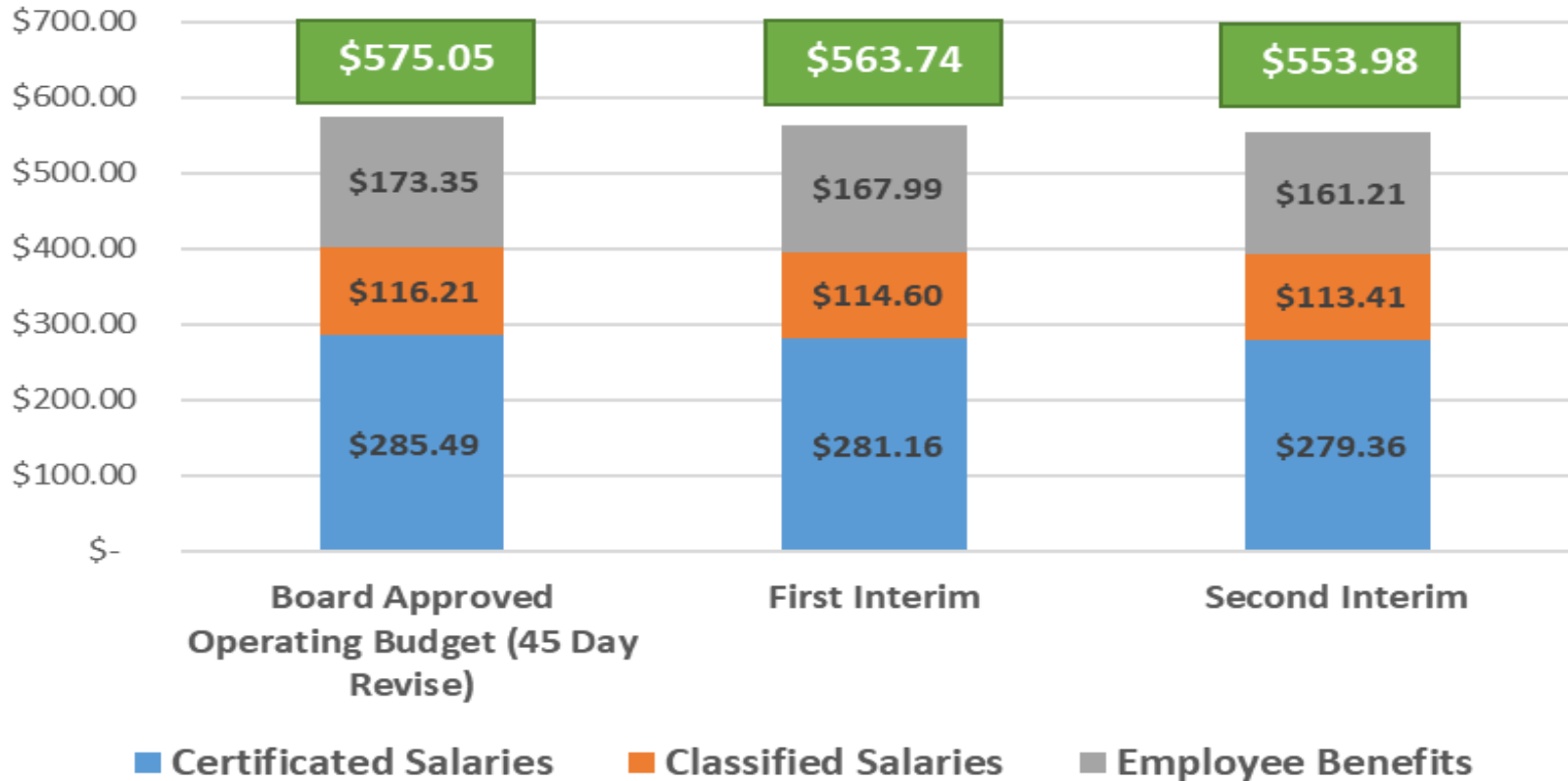
\$ in Millions



Our Financial Position

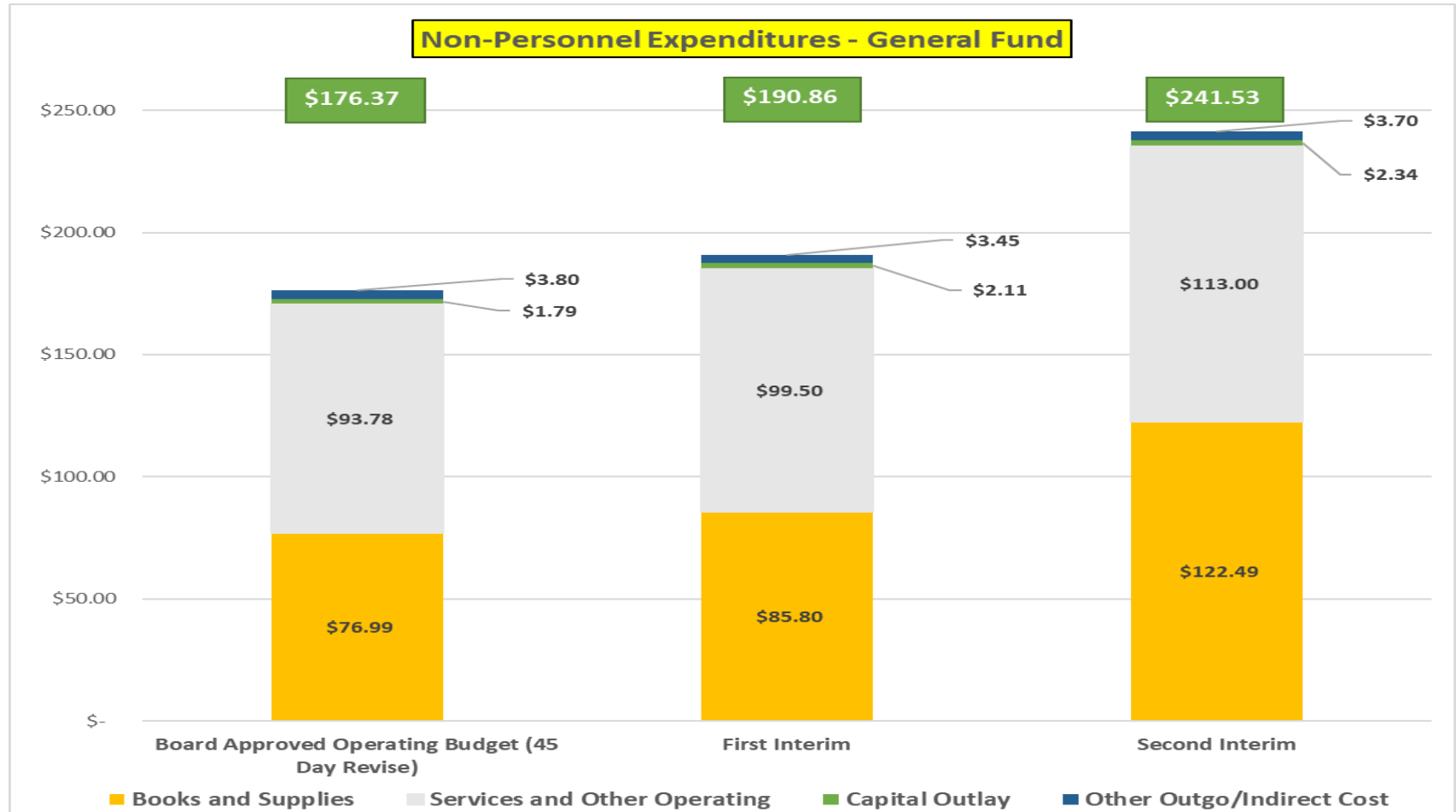
\$ in Millions

Personnel Expenditures - General Fund



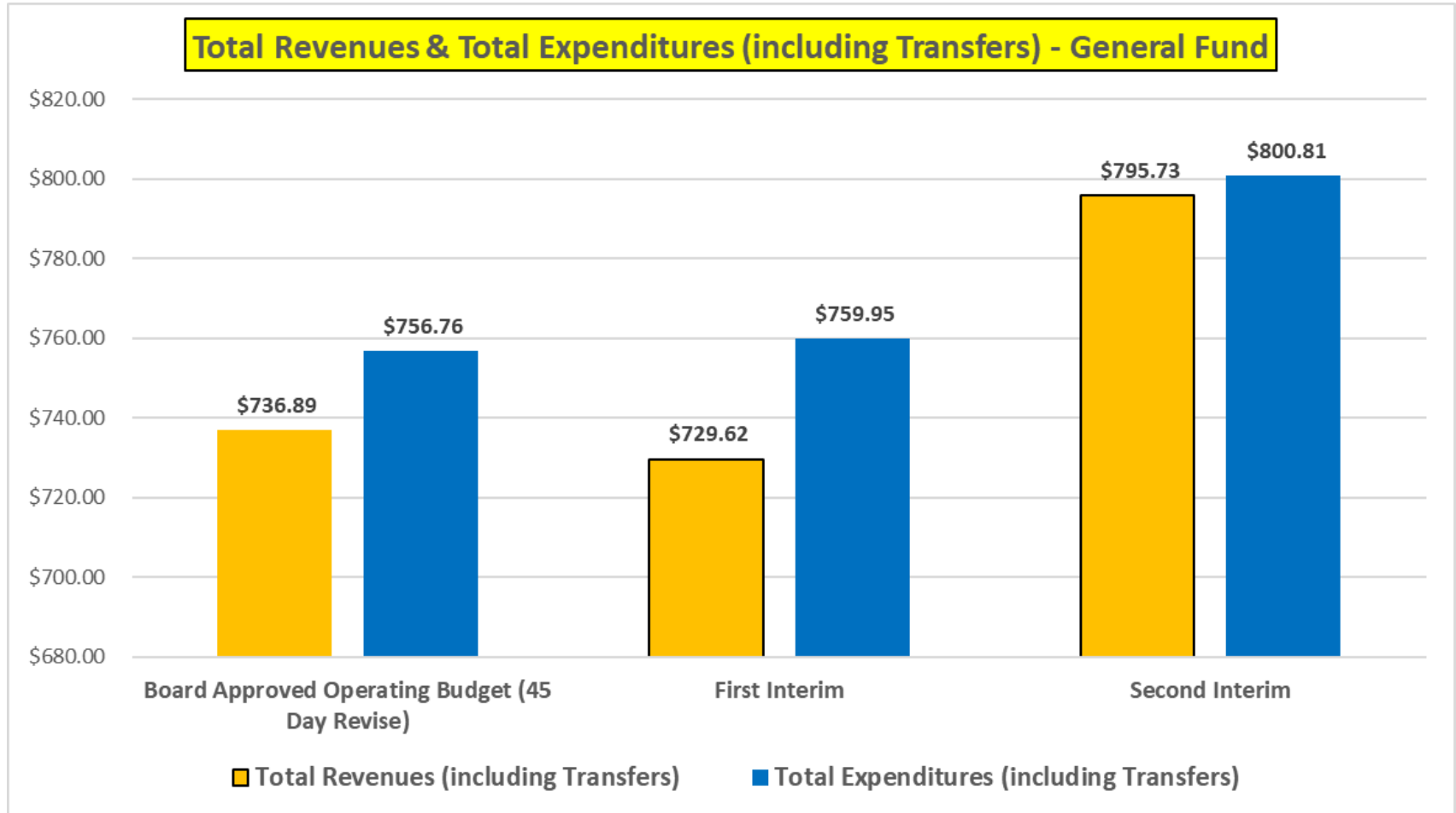
Our Financial Position

\$ in Millions



Our Financial Position

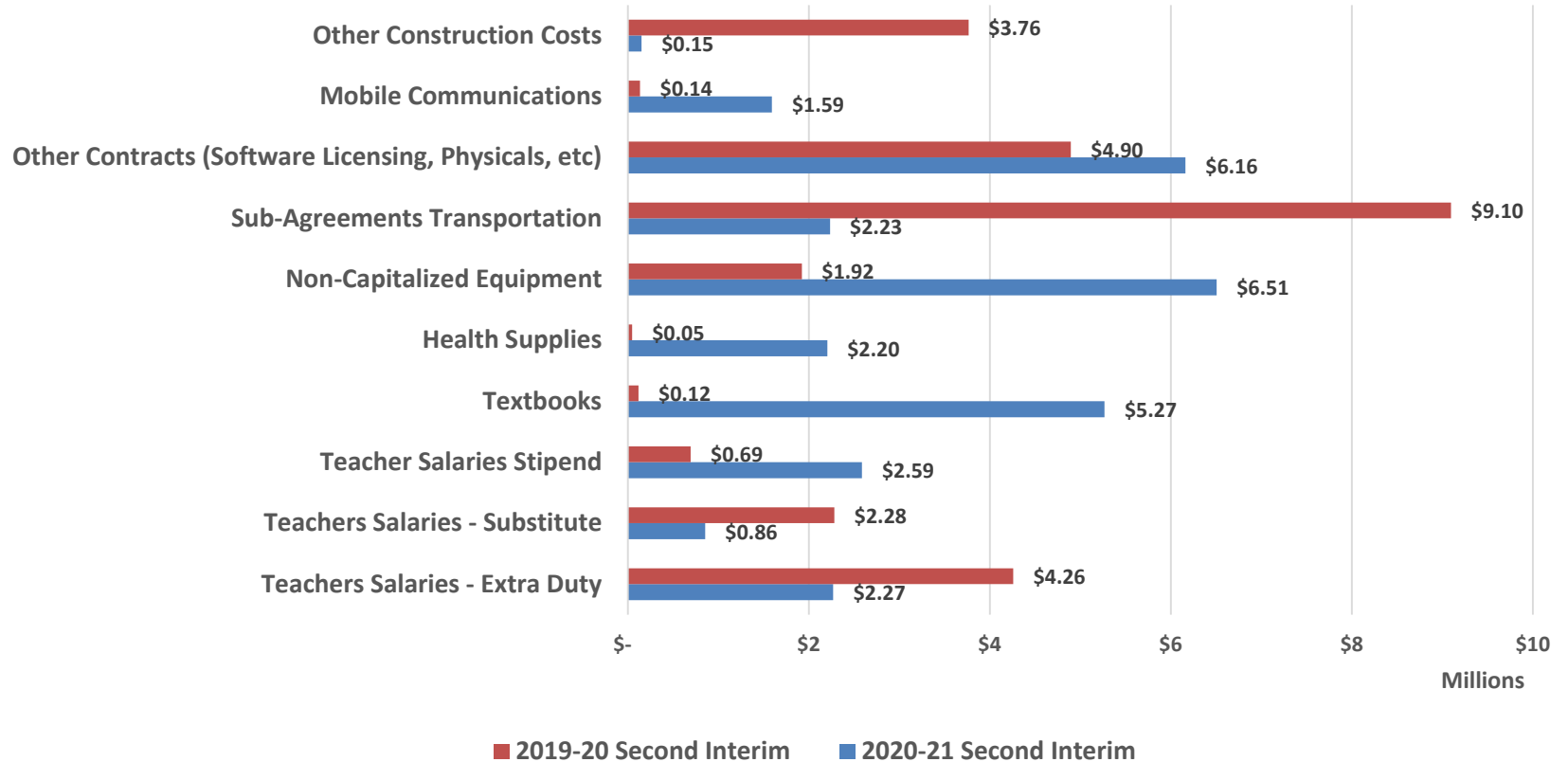
\$ in Millions



Our Financial Position

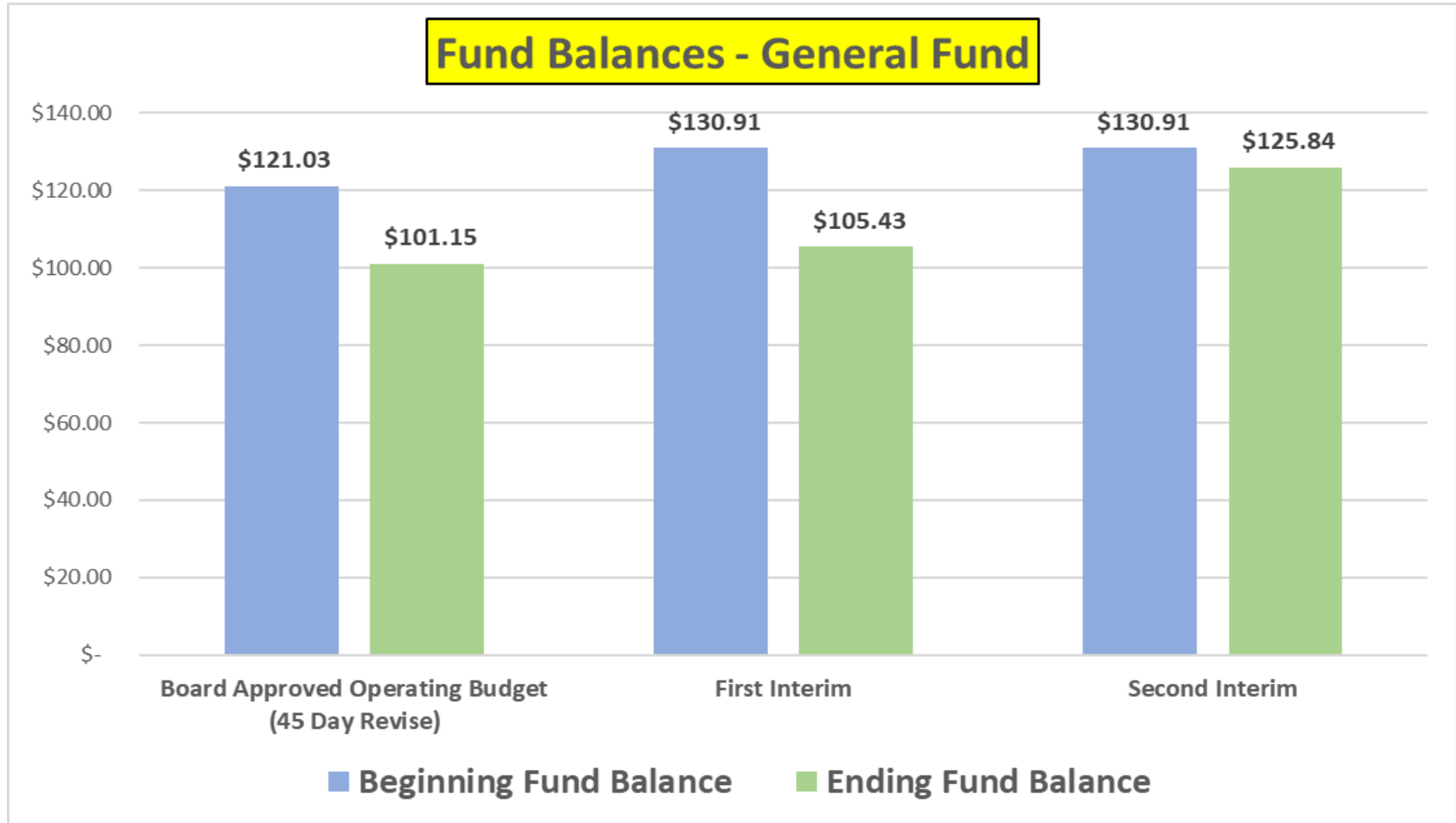
\$ in Millions

Expenditure Comparison 2020-21 to 2019-20 (Pre-Pandemic)



Our Financial Position

\$ in Millions



Our Financial Position – Other Funds

\$ in Millions

		2020-21 Second Interim			
Fund	Fund Description	Beginning Fund Balance	Revenues + Transfers in + other sources	Expenditures + Transfers out + other uses	Ending Fund Balance
09	Charter Schools Special Revenue Fund (ALA)	\$ 1,813,807.91	\$ 5,485,947.07	\$ 5,086,503.00	\$ 2,213,251.98
12	Child Development Fund	\$ 976,698.95	\$ 9,925,590.85	\$ 9,910,590.85	\$ 991,698.95
13	Cafeteria Fund	\$ 18,918,829.48	\$ 21,634,275.00	\$ 35,667,828.97	\$ 4,885,275.51
14	Deferred Maintenance Fund	\$ 5,523,402.76	\$ 2,100,000.00	\$ 5,165,177.59	\$ 2,458,225.17
17	Special Reserve for Other Than Capital Outlay Projects	\$ 1,218,445.07	\$ 19,000.00	\$ -	\$ 1,237,445.07
20	Special Reserve for Postemployment Benefits	\$ 326,074.86	\$ 6,500.00	\$ -	\$ 332,574.86
21	Building Fund	\$ 51,592,418.97	\$ 79,137,607.40	\$ 48,199,179.76	\$ 82,530,846.61
25	Capital Facilities Fund	\$ 18,155,071.64	\$ 10,705,285.40	\$ 6,341,906.10	\$ 22,518,450.94
35	Special Reserve Fund for Capital Outlay	\$ 4,437,068.62	\$ 50,000.00	\$ 4,028,663.19	\$ 458,405.43
40	County School Facilities Fund	\$ 9,973,509.29	\$ 4,074,439.50	\$ 7,538,967.03	\$ 6,508,981.76
49	Capital Project Fund for Blended Component Units	\$ 752,743.61	\$ 16,500.00	\$ 229,042.14	\$ 540,201.47
51	Bond Interest & Redemption Fund	\$ 35,358,532.00	\$ 33,681,592.00	\$ 34,605,248.00	\$ 34,434,876.00
56	Debt Service Fund	\$ 4,464,714.66	\$ 7,663,404.72	\$ 7,600,904.72	\$ 4,527,214.66
67	Self-Insurance Fund	\$ 41,673,710.23	\$ 15,035,358.79	\$ 19,641,891.17	\$ 37,067,177.85
71	Retiree Benefit Fund	\$ 50,013,428.21	\$ 250.00	\$ 10,000,008.00	\$ 40,013,670.21

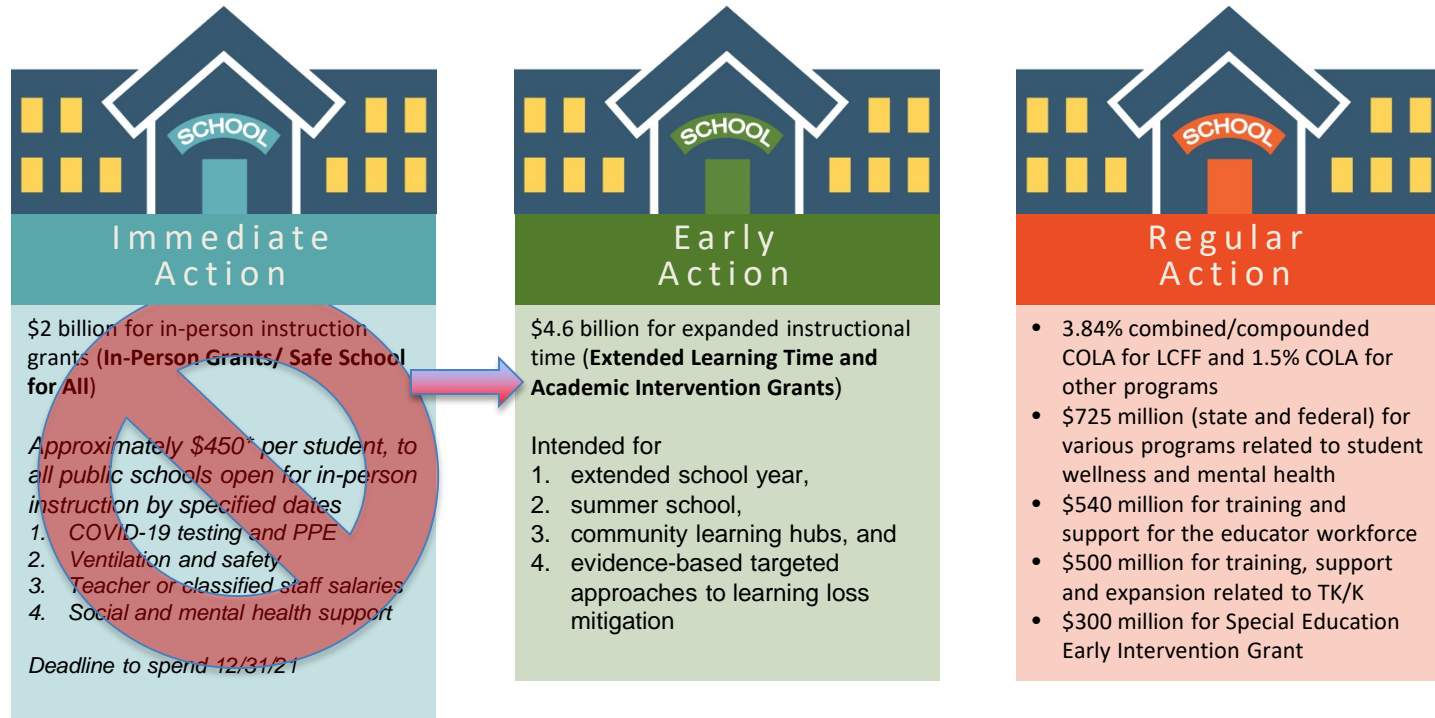
Governor's Proposed Budget - Major K-12 Education Proposals

Assumes in-person instruction for 2021-22

Dramatic turnaround for state General Fund (GF) revenues

Controversial school reopening plan

School district reserve cap would be triggered beginning in 2022-23



Federal Stimulus II (H.R. 133) - Major K-12 Education Proposals

Federal Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (**CRRSA Act**) .

\$900 billion COVID-19 relief package and a \$1.4 trillion omnibus spending plan signed by President on December 27, 2020



\$81.9 billion for Education :

- ✓ \$54.3 billion for the Elementary and Secondary School Emergency Relief (ESSER) Fund
- ✓ \$22.7 billion for the Higher Education Emergency Relief Fund
- ✓ \$4.1 billion for the Governor's Emergency Education Relief Fund
- ✓ \$7 billion to expand broadband access
- ✓ \$10 billion for childcare, and
- ✓ continued funding for school meal programs

\$6.64 billion for California

Deadline to spend 09/30/22







\$59.39 M for SAUSD



Allowable Uses:

- ✓ Every Student Succeeds Act of 2000 (ESSA)
- ✓ Individuals with Disabilities Education Act (IDEA)
- ✓ Adult Education and Family Literacy Act
- ✓ Perkins Career and Technical Education (CTE) Act
- ✓ McKinney-Vento Homeless Assistance Act
- ✓ PPE/ Sanitation/ Technology/ PD/ Summer Learning/ After School/ Mental Health
- ✓ Learning Loss
- ✓ Facility repair related to student health
- ✓ Improve the indoor air quality in school facilities

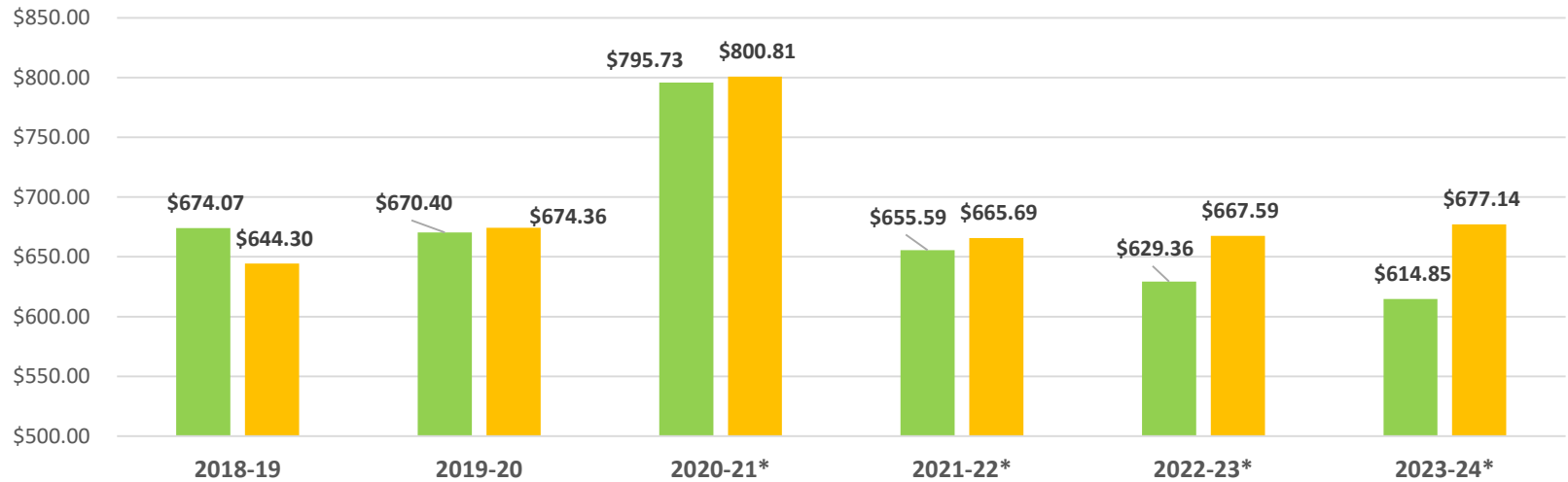
SAUSD Impact – Potential Revenues (General Fund)

Federal Stimulus/ CRRSA Act	Gov's Proposal: In-Person Instruction Grant	Gov's Proposal: Expanded Learning Grants	Gov's Proposal: Proposition 98/ COLA	Gov's Proposal: Special Education
<p>\$59.39 Million Onetime</p> 	<p>\$20 Million Onetime</p> <p>If SAUSD applies and meets all the conditions</p>  	<p>\$41 Million Onetime</p> 	<p>\$17.29 Million Ongoing</p> 	<p>\$1.2 Million Onetime* (\$0.8 Million) & Ongoing (\$0.4 Million)</p> <p>* Onetime has to be spent on pre-school</p> 

Fiscal Outlook

\$ in Millions

SAUSD Multi Year Revenues and Expenditures (Without Adjustments)



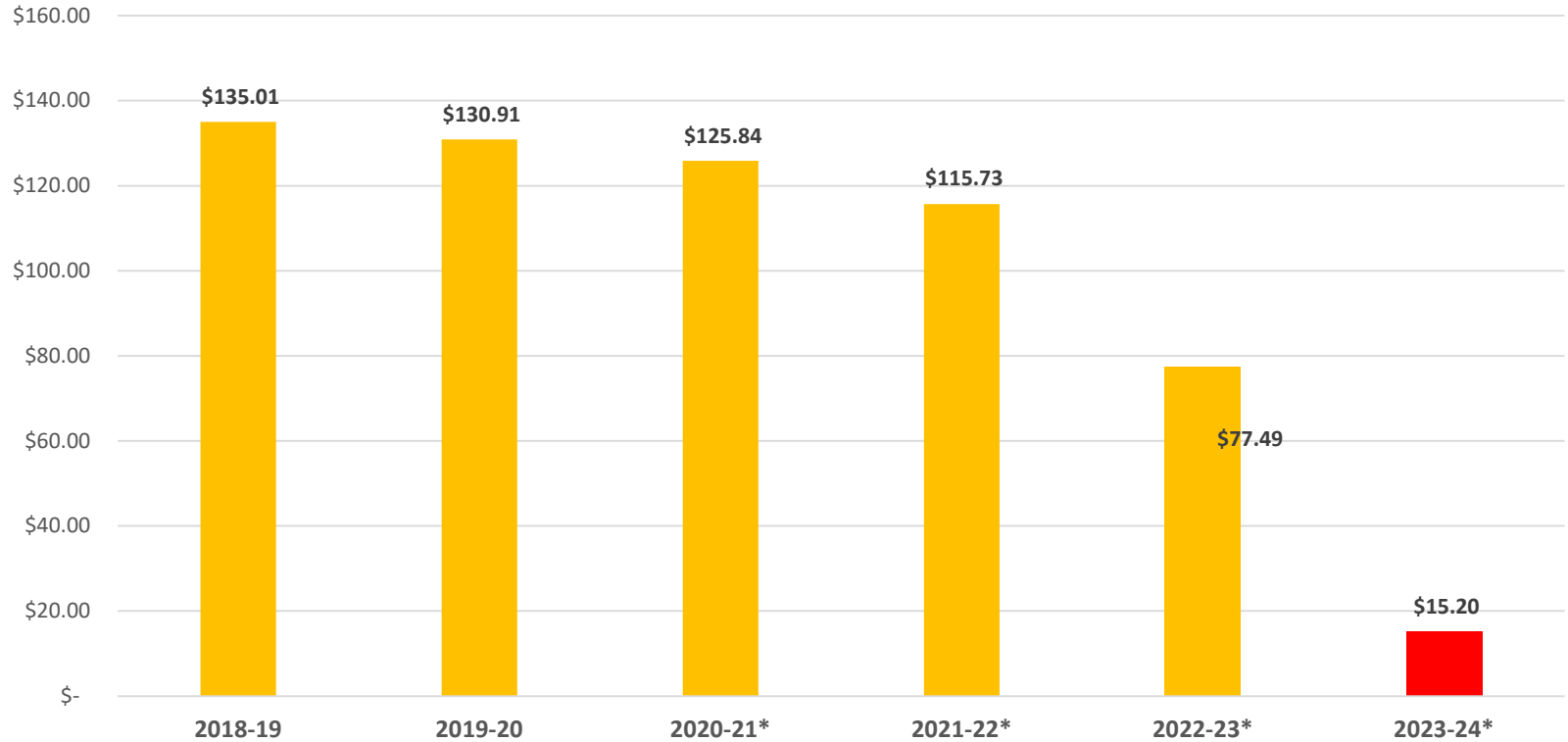
* Projections

■ Total Revenues ■ Total Expenditures (including Transfers)

Fiscal Outlook

\$ in Millions

**SAUSD Ending Fund Balance
(Without Adjustments)**

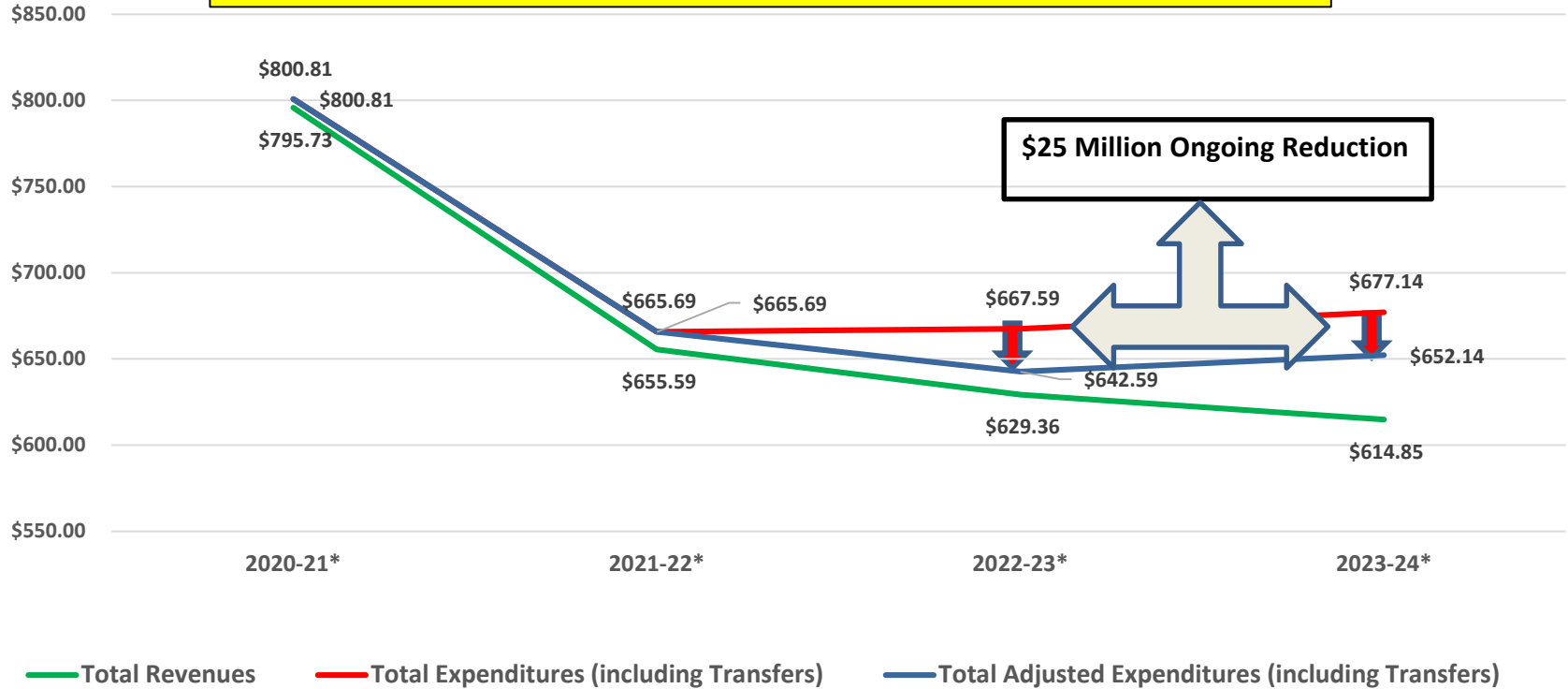


* Projections

Fiscal Outlook

\$ in Millions

SAUSD Multi Year Revenues & Expenditures (with Adjustments)

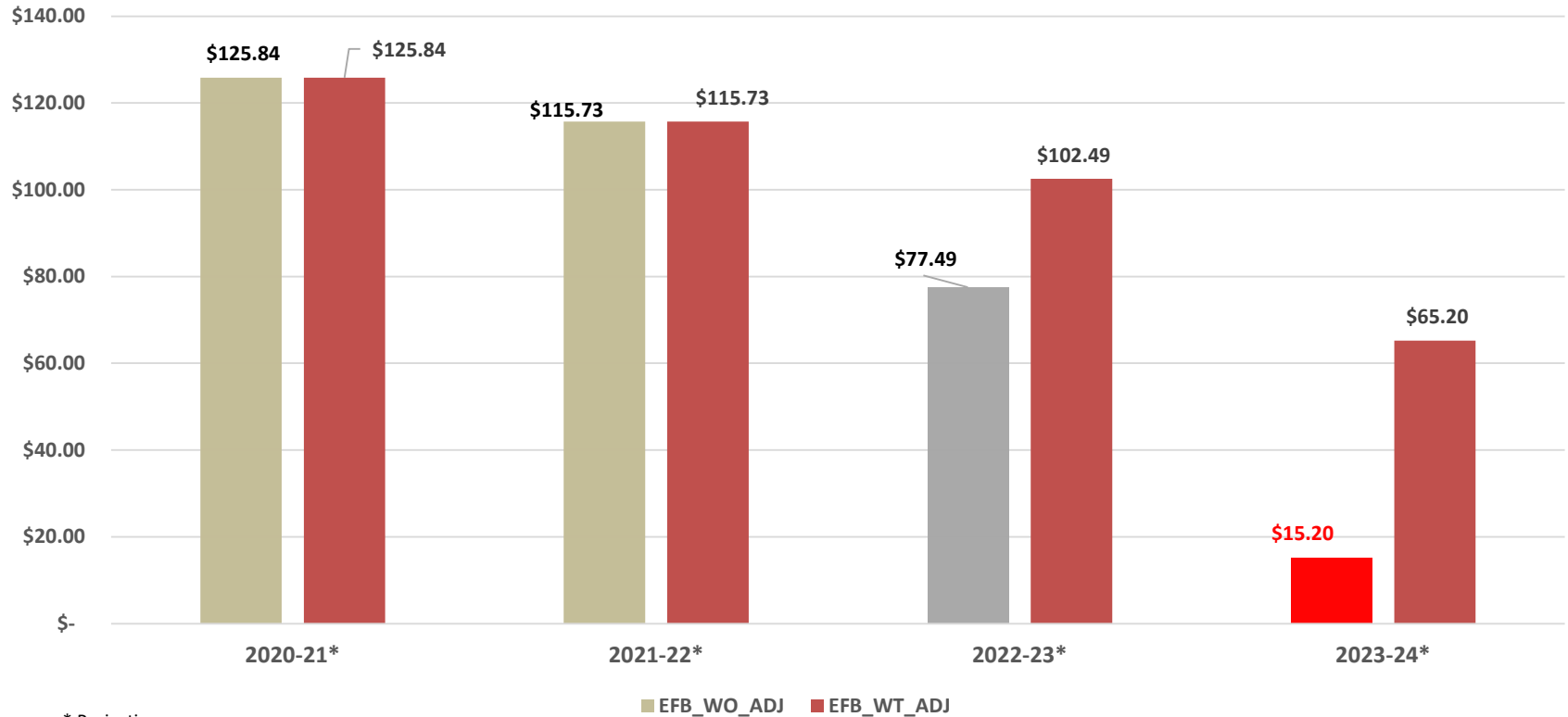


* Projections

Fiscal Outlook

\$ in Millions

**SAUSD Ending Fund Balances
(With and Without Adjustments)**



* Projections

Next Steps

- Enrollment Projections
- Staffing Projections / Adjustments (Optimization, Program)/ SRP (PARS)
Replacement Decision
- Ongoing Pandemic expenditures
- State Budget Negotiations
- Economic Outlook/ Federal Funding (ESSER III?)
- Board Priority alignment with the LCAP Priorities and tracking expenditures

Questions?