2023-24 ADOPTED BUDGET

2023-24 SECOND INTERIM REPORT

State SACS and District Schedules
for Second Interim Financial Report
March 12, 2024

GENERAL FUND

2023-24 SECOND INTERIM BUDGET

[redacted]

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,571,537.00)	(1,571,537.00)	0.00	(1,181,537.00)	(390,000.00)	24.8%

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				Fund3 PYAverage			Current			Current
				14,609.73			14,289.03			14,289.03
Assumptions:		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA
		8.22%	76.10%	14,319.20	0.76%	79.22%	14,289.03	2.73%	79.52%	14,289.03
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	202,153,746	1,346,528	203,500,274	203,702,174	1,346,528	205,048,702	209,879,155	1,346,528	211,225,683
Federal Revenue	8100-8299	7,353	43,346,654	43,354,007	7,353	23,187,775	23,195,128	7,353	13,505,620	13,512,973
Other State Revenue	8300-8599	5,181,901	40,686,228	45,868,130	5,219,482	42,679,383	47,898,865	5,291,824	41,875,197	47,167,020
Local Revenue	8600-8799	10,053,513	18,922,451	28,975,964	6,690,064	17,636,431	24,326,495	6,708,400	17,403,505	24,111,905
Interfund Transfers In	8900-8929	11,800	r	11,800	11,800	r	11,800	11,800	r	11,800
Other Sources	8930-8979	r	r	r	r	r	r	r	r	r
Contribution to Restricted Fund	8980-8999	-55,905,534	55,905,534	r	-55,834,697	55,834,697	r	-57,323,195	57,323,195	r
Total Revenue with Adjustments		161,502,779	160,207,396	321,710,175	159,796,176	140,684,813	300,480,989	164,575,337	131,454,044	296,029,382
Expenditures										
Certificated Salaries	1000-1999	74,818,842	44,127,439	118,946,281	74,698,899	43,396,803	118,095,702	75,819,383	41,723,764	117,543,147
Classified Salaries	2000-2999	24,631,618	30,330,044	54,961,662	24,462,281	30,620,824	55,083,106	24,829,215	30,878,638	55,707,853
Employee Benefits	3000-3999	38,439,386	38,879,187	77,318,573	38,912,588	38,484,308	77,396,897	39,819,163	38,596,058	78,415,221
Books/Supplies	4000r									

8. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2023-24 and subsequent years. The 3% calculation includes allowable expenditure reductions for CRRSA (ESSER II), ARP (ESSER III) and STRS-on-behalf expenditures, which reduce the amount projected to be required in 2023-24 by $1,075,470.

9. The District has budgeted the following General Fund COVID relief revenues in the budget year 2023-2024 with a remaining grant as follows:

COVID Relief Funds	2023-24 Budgeted Amount	Remaining Funds Expensed in 2024-25
ESSER III ±ARP	$23,407,375	$9,431,412
In-Person Instruction Grant (State funds)	$4,260,292	$0
Expanded Learning Opportunity Grant (one-time grant)	$1,545,184	$0

ESSER III

Cajon Valley Union (67991) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
SUMMARY OF FUNDING			
General Assumptions			
COLA & Augmentation	8.22%	0.76%	2.73%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
LCFF Entitlement			
Base Grant	$ 147,146,745	$144,991,341	[illegible]48,950,135
Grade Span Adjustment	6,[illegible]4,687	6,56[illegible]308	6,747,528
Supplemental Grant	23,[illegible]5,534	24,0[illegible]477	24,762,157
Concentration Grant	[illegible]1,124	23,[illegible]	24,815,[illegible]
Add-ons: Targeted Instructional [illegible]Block Grant	1,[illegible]4,633	1,2[illegible]633	1,26[illegible]3
Add-ons: Home to School Tran[illegible]tation	1,[illegible]4,605	1,0[illegible]392	1,06[illegible]76
Add-ons: Small School District B[illegible]Replacement Program	r		
Add-ons: Transitional Kinderga[illegible]	1,[illegible]2,388	1,9[illegible]617	2,27[illegible]32
Total LCFF Entitlement Before Ad[illegible]ments, ERT & Additional S[illegible] Aid	$20[illegible]9,716	$203,7[illegible]174	[illegible]09,879[illegible]
Miscellaneous Adj[illegible]	[illegible]	[illegible]	[illegible]

CajonValleyUnion(67991) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26

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Cajon Valley Union (67991) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
Current Year			

Cajon Valley Union (67991) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 14,120	$ 14,518	$ 14,944
Grades 4-6	$ 12,982	$ 13,351	$ 13,742
Grades 7-8	$ 13,367	$ 13,746	$ 14,148
Grades 9-12	$ 15,894	$ 16,344	$ 16,822
Base Grants			
Grades TK-3	$ 9,919	$ 9,994	$ 10,267
Grades 4-6	$ 10,069	$ 10,146	$ 10,423
Grades 7-8	$ 10,367	$ 10,446	$ 10,731
Grades 9-12	$ 12,015	$ 12,106	$ 12,436
Grade Span Adjustment			
Grades TK-3	$ 1,032	$ 1,039	$ 1,068
Grades 9-12	$ 312	$ 315	$ 323
Prorated Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 10,951	$ 11,033	$ 11,335
Grades 4-6	$ 10,069	$ 10,146	$ 10,423
Grades 7-8	$ 10,367	$ 10,446	$ 10,731
Grades 9-12	$ 12,327	$ 12,421	$ 12,759
Prorated Base Grants			
Grades TK-3	$ 9,919	$ 9,994	$ 10,267
Grades 4-6	$ 10,069	$ 10,146	$ 10,423
Grades 7-8	$ 10,367	$ 10,446	$ 10,731
Grades 9-12	$ 12,015	$ 12,106	$ 12,436
Prorated Grade Span Adjustment			
Grades TK-3	$ 1,032	$ 1,039	$ 1,068
Grades 9-12	$ 312	$ 315	$ 323
Supplemental Grant	20%	20%	20%
Maximum r 1.00 ADA, 100% UPP			
Grades TK-3	$ 2,190	$ 2,207	$ 2,267
Grades 4-6	$ 2,014	$ 2,029	$ 2,085
Grades 7-8	$ 2,073	$ 2,089	$ 2,146
Grades 9-12	$ 2,465	$ 2,484	$ 2,552
Actual r 1.00 ADA, Local UPP as follows:	76.10%	79.22%	79.52%
Grades TK-3	$ 1,667	$ 1,748	$ 1,803
Grades 4-6	$ 1,533	$ 1,608	$ 1,658
Grades 7-8	$ 1,578	$ 1,655	$ 1,707
Grades 9-12	$ 1,876	$ 1,968	$ 2,029
Concentration Grant (>55% population)	65%	65%	65%
Maximum r 1.00 ADA, 100% UPP			
Grades TK-3	$ 7,118	$ 7,171	$ 7,368
Grades 4-6	$ 6,545	$ 6,595	$ 6,775
Grades 7-8	$ 6,739	$ 6,790	$ 6,975
Grades 9-12	$ 8,013	$ 8,074	$ 8,293
Actual r 1.00 ADA, Local UPP >55% as follows:	21.1000%	24.2200%	24.5200%
Grades TK-3	$ 1,502	$ 1,737	$ 1,807
Grades 4-6	$ 1,381	$ 1,597	$ 1,661
Grades 7-8	$ 1,422	$ 1,645	$ 1,710
Grades 9 r r			

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Ending Balance

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Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	6,034.39
6300	Lottery: Instructional Materials	249,244.33
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	283,234.26
7435	Learning Recovery Emergency Block Grant	1,049,720.00
7810	Other Restricted State	3,273.00
Total, Restricted Balance		1,591,505.98

Assumptions:		StateCOLA 8.22%	Undup 74.32%	P2ADA 1,108.64	StateCOLA 0.76%	Undup 78.02%	P2ADA 1,153.93	StateCOLA 2.73%	Undup 79.41%	P2ADA 1,177.51
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LocalControlFundingFormulaLCFF	8010r8099	15,525,137	r	15,525,137	16,423,279	r	16,423,279	17,291,926	r	17,291,926
FederalRevenue	8100r8299	r	619,109	619,109	r	332,456	332,456	r	332,456	332,456
Other StateRevenue	8300r8599	270,820	1,242,460	1,513,280	272,088	1,277,959	1,550,047	273,590	1,280,662	1,554,252
LocalRevenue	8600r8799	419,240	166,858	586,098	389,156	1,858	391,014	377,874	1,858	379,732
Total Revenuewith Adjustments		16,215,197	2,028,427	18,243,624	17,084,523	1,612,273	18,696,796	17,943,390	1,614,976	19,558,367
<u>Expenditures</u>										
CertificatedSalaries	1000r1999	6,207,592	410,766	6,618,358	6,617,345	340,442	6,957,787	6,875,665	284,829	7,160,495
ClassifiedSalaries	2000r2999	949,149	453,342	1,402,490	1,103,760	362,155	1,465,916	1,144,488	367,485	1,511,973
EmployeeBenefits	3000r3999	2,749,898	350,704	3,100,602	2,948,498	309,853	3,258,351	3,062,945	288,718	3,351,663
Books/Supplies	4000r4999	179,772	109,390	289,163	213,355	52,594	265,949	225,228	47,681	272,909
Services/OperatingExpenses	5000r5999	4,522,502	1,015,626	5,538,127	5,046,031	817,253	5,863,283	5,326,914	636,155	5,963,069
Direct/IndirectSupport	7300r7399	(166,736)	166,736	r	(127,632)	127,632	r	(108,555)	108,555	r
Total Expenditures		14,442,176	2,506,564	16,948,740	15,801,357	2,009,929	17,811,286	16,526,686	1,733,423	18,260,109
BeginningFundBalance		1,644,208	2,069,643	3,713,850	3,417,228	1,591,506	5,008,734	4,700,394	5,008,734	3,417,228

CAJON VALLEY UNION SCHOOL DISTRICT ±BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2023-24 THROUGH 2025-26 MULTI-YEAR BUDGET PROJECTION
FOR 2023-24 SECOND INTERIM BUDGET

1. LCFF REVENUE ASSUMPTIONS:

2023-24 8.22% COLA applied to base, 74.32% Unduplicated
2024-25 0.76% COLA applied to base, 78.02% Unduplicated
2025-26 2.73% COLA applied to base, 79.41% Unduplicated

First Interim LCFF REVENUE ASSUMPTIONS:
2023-24 8.22% COLA applied to base, 71.89% Unduplicated
2024-25 3.94% COLA applied to base, 73.35% Unduplicated
2025-26 3.29% COLA applied to base, 72.52% Unduplicated

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FCMAT
FISCAL CRISIS & MANAGEMENT

Bostonia Global (140558) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
SUMMARY OF FUNDING			
General Assumptions			
COLA & Augmentation	8.22%	0.76%	2.73%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT			

FCMAT
FISCAL CRISIS & MANAGEMENT

Bostonia Global (140558) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	1,175	1,223	1,248
COE Enrollment	r		
Total Enrollment	1,175	1,223	1,248
Unduplicated Pupil Count	945	971	979
COE Unduplicated Pupil Count	r		
Total Unduplicated Pupil Count	945	971	979
Rolling %, Supplemental Grant	74.3200%	78.0200%	79.4100%
Rolling %, Conc 971 979 d ˆ	ð	C	U

FCMAT
FISCAL CRISIS & MANAGEMENT

Bostonia Global (140558) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
Prior 3 Year Average ADA (if charter shift percentage > 50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23			
Grades TK-3	-		- -
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
LCFF Subtotal	-	-	-
NSS	-	-	-
Combined Subtotal	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3 Year Average	-	-	-
Current Year ADA			
Grades TK-3	473.30	465.16	465.16
Grades 4-6	250.00	263.24	263.24
Grades 7-8	144.41	145.30	145.30
Grades 9-12	240.93	280.23	303.81
LCFF Subtotal	1,108.64	1,153.93	1,177.51
NSS	-	-	-
Combined Subtotal	1,108.64	1,153.93	1,177.51
Change in LCFF ADA (excludes NSS ADA)	1,108.64	1,153.93	1,177.51
	Increase	Increase	Increase
Funded LCFF ADA (greater of ADA			

Bostonia Global (140558) 2023-24 SECOND INTERIM	2/13/2024		
	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 13,854	$ 14,039	$ 14,455
Grades 4-6	$ 12,738	$ 12,910	$ 13,292
Grades 7-8	$ 13,115	$ 13,292	$ 13,685
Grades 9-12	$ 15,594	$ 15,805	$ 16,271
Base Grants			
Grades TK-3	$ 9,919	$ 9,994	$ 10,267
Grades 4-6	$ 10,069	$ 10,146	$ 10,423
Grades 7-8	$ 10,367	$ 10,446	$ 10,731
Grades 9-12	$ 12,015	$ 12,106	$ 12,436
Grade Span Adjustment			
Grades TK-3	$ 1,032	$ 1,039	$ 1,068
Grades 9-12	$ $ Spa 312	12,106	$Á Đ fÁ @Ó 70 0 0 0 0C