

Article 1.5 Common Governing Boards Ed Code Sections 35110-35111 states: "When the membership of the governing boards of an elementary school district and a high school district is the same,... the board may adopt a resolution making the provisions of this article applicable to each district under its jurisdiction. ... (d) When a governing board has adopted a resolution pursuant to Section 35110, the school districts under its jurisdiction shall publish annually,... the general fund income and expenses of both districts. The publication documents shall indicate the amount transferred to each district pursuant to Section 35112 from the combined special reserve of both districts. The governing board shall adopt a resolution authorizing the specific transfers pursuant to Section 35112 at the time of the final budget adoption."

In accordance with the above Article 1.5 Common Governing Boards Ed Code Sections 35110-35111 the Arena Union Elementary/Point Arena Joint Union High Common Administration is publishing the estimated general fund income and expenses of both districts for the upcoming 2023-2024 fiscal year (July 1, 2023 - June 30, 2024). Note: the governing board did not adopt a resolution authorizing the specific transfers pursuant to Section 35112, and the statement within Ed. Code section 35111 concerning 'indicate the amount transferred to each district pursuant to Section 35112' does not apply.

It is also important to note that the contents included within contain projected information, which are estimates at the time of preparation and are subject to change based on future events and updates. Fiscal year actuals are available after the closing process where these Unaudited Actual Financial figures are typically reported at a Board Meeting in the Fall. For example: for fiscal year 2023-24, the year spans July 1, 2023-June 30, 2024; the closing process occurs July 2024 - September 2024; Unaudited Actuals for the 2023-24 fiscal year are planned to be reported September 2024 (in compliance with the CDE reporting calendar). Therefore, the 2023-24 June Budget Adoption figures are estimates that will be adjusted throughout the 2023-24 fiscal year as updates occur, actual revenues are received, and actual expenditures are expended.

**ACRONYMNS**

- AUESD: Arena Union Elementary School District
- PAJUHS: Point Arena Joint Union High School District
- SCHS: South Coast (Continuation) High School
- DO: District Office
- CDE: California Department of Education
- AE: Arena Elementary
- PA: Point Arena (High School)
- Ed: Education
- LCFF: Local Control Funding Formula
- EPA: Education Protection Account
- Est.: Estimated

**2023-2024 June Budget Adoption**

	TOTAL	BY DISTRICT		
		Estimated Budget 2023-2024	Est. Site 001 + 004 Share + 004 Share	
			Est. Site 001 + 004 Share AUESD + DO Share	Est. Site 002 + 003 + 004 Share PAJUHS + SCHS + DO Share
<b>Estimated Revenues</b>				
Taxes	7,548,853	3,181,330	4,367,523	
Charter cash-in-lieu	(603,420)	(603,420)	-	
LCFF/EPA	773,419	448,891	324,528	
Federal Revenue	783,652	453,666	329,986	
State Revenue	671,130	390,920	280,210	
Local Revenue	424,363	280,375	143,988	
Transfers In (from other funds)	-	-	-	
<b>Estimated Revenues Subtotal</b>	<b>9,597,997</b>	<b>4,151,762 a</b>	<b>5,446,235 a</b>	
<b>Estimated Expenses</b>				
Certificated Salaries	2,993,105	1,501,785	1,491,320	
Classified Salaries	1,983,538	950,521	1,033,018	
Employee Benefits	2,919,504	1,390,477	1,529,027	
Materials/Books/Supplies	621,648	201,310	420,337	
Services & Operations	1,060,431	361,370	699,061	
Capital Outlay	-	-	-	
Other Outgo	-	-	-	
Transfers Out (to other funds)	417,365	44,785	372,580	
<b>Estimated Expenses Subtotal</b>	<b>9,995,591</b>	<b>4,450,248</b>	<b>5,545,343 b</b>	
Est. Preliminary Excess/(Deficit)	(397,594)	65,538	555,857	
Est. Beginning Reserve	2,699,951	1,549,759	1,150,192	
Est. Preliminary Ending Reserve	2,302,356	1,615,297	1,706,049	

Estimated Ending Reserve Adjustment - Estimated District Office Allocation to Sites

Preliminary Projected Ending Reserve		1,615,297	1,706,049
South Coast expenses to PAHS		-	(197,724) b
Est. District Office expenses to Sites (see %ages below)		(365,789)	(455,476) c
Adjusted Projected Ending Reserve		1,249,508	1,052,848 d
<b>2023-24 TOTAL Estimated Excess/(Deficit)</b>	<b>(397,594)</b>	<b>(300,251)</b>	<b>(97,344) d</b>
<b>2023-24 TOTAL Estimated Ending Reserve</b>	<b>2,302,356</b>	<b>1,249,508</b>	<b>1,052,848 d</b>

District Office Ratio Allocation to Sites

		e
AUESD Exps.	\$4,450,248	44.5%
PAJUHS + SC Exps.	\$5,545,343	55.5%
	\$9,995,591	100%

**FOOTNOTES**

- a - It is at the School District level where Revenues are received (Site 001 - AUESD and Site 002 - PAJUHS).  
- Revenue is not received by South Coast Continuation (Site 003), which falls under PAJUHS.  
- Also, since, by function, District Office's are not districts in and of themselves, only transfers in from other funds, accounting entries, and/or some donations provide a 'revenue'.
- b - South Coast Continuation expenditures are absorbed by the Point Arena Joint Union High School District.
- c - District Office expenditures are split between Sites 001 (AUESD) and 002 (PAJUHS) by a Total Expenditure ratio.
- d - The adjusted result is the above 'Adjusted Projected Ending Reserve' projection and 'TOTAL Estimated Excess/(Deficit)' projection. Note: the 'Total Estimated Ending Reserve' is the same as the 'Adjusted Projected Ending Reserve'.
- e - The 'Actual District Office Ratio Allocation' will be adjusted at the end of the fiscal year, during the closing process, to reflect the ratio allocation based on Actual Expenditures incurred during the upcoming fiscal year.