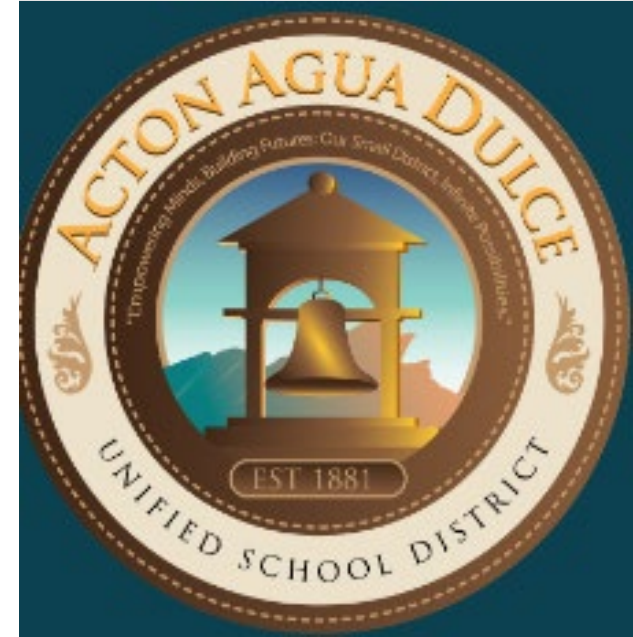


Acton-Agua Dulce Unified School District Unaudited Actuals 2024-25

Dr. Eric Sahakian, Superintendent

Khai Nguyen, Assistant Superintendent of Business Services



September 11, 2025

Why Unaudited Actuals?

- District prepared financial statement for the period of July 1, 2024 through June 30, 2025
- Reflects all activity for the year
- Changes to the ending fund balances
- Used by external auditors to prepare the official audit report



Financial Components 2024-25

Planning Factors	Budget	1st Interim	2nd Interim	Unaudited	Change
COLA	1.07%	1.07%	1.07%	1.07%	-
Lottery - Unrestricted per ADA	\$ 177.00	\$ 191.00	\$ 191.00	\$ 191.00	\$ 14.00
Lottery - Restricted per ADA	\$ 72.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 10.00
Mandated Block Grant K-8 per ADA	\$ 38.21	\$ 38.21	\$ 38.21	\$ 38.21	\$ -
Mandated Block Grant 9-12 per ADA	\$ 73.62	\$ 73.62	\$ 73.62	\$ 73.62	\$ -

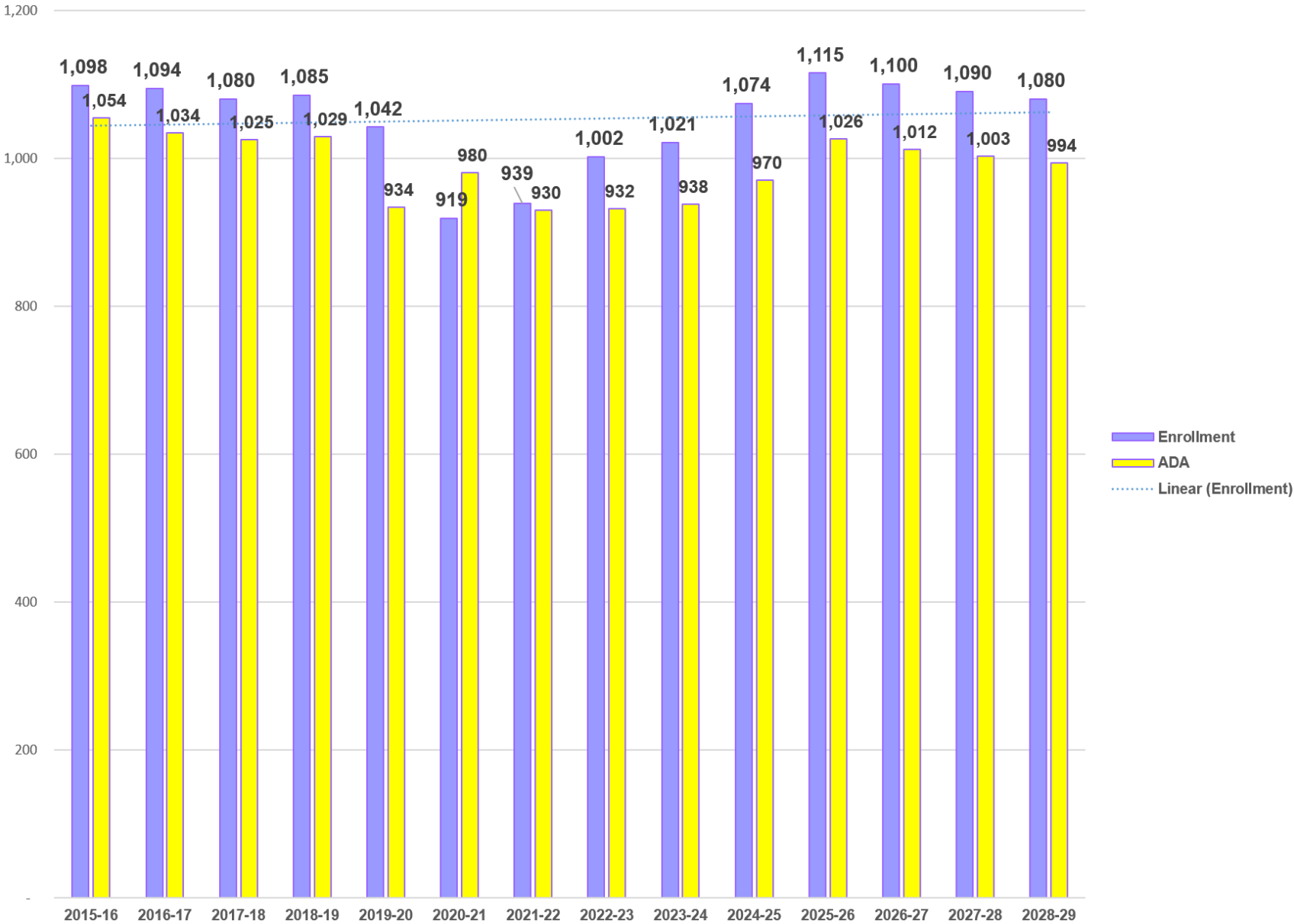


One-Time Federal/State Funds

Resources	Revenues	Expenditures
ESSER III	<ul style="list-style-type: none">• Carry-Over \$217,537	<ul style="list-style-type: none">• Spent \$217,537• Classroom supplies, Outdoor equipment at High Desert, Lenovo ThinkPad laptops, Lakeshore Learning, Schoolhealth.com,
Emergency Block Grant	<ul style="list-style-type: none">• Carry-Over \$1,156,668	<ul style="list-style-type: none">• Spent \$839,553• Classified Off-schedule• Text book adoption; Interactive Display; Acellus; iReady; Renaissance; ScreenPal; Travel and Conference
Arts Block Grant	<ul style="list-style-type: none">• Carry-Over \$124,208	<ul style="list-style-type: none">• \$69,450• STEM substitute teacher; Art club; Arts Day painting; Amazon; Arts Classroom Photoshop; Dell laptops;




Enrollment & Average Daily Attendance Trends





Actual Revenues 2024-25

Fund Name	Unrestricted	Restricted	Total
LCFF Sources	14,902,733	-	14,902,733
Federal Revenues	33,221	2,055,552	2,088,773
Other State Revenues	279,548	1,732,812	2,012,360
Other Local Revenues	3,716,915	1,152,751	4,869,666
	<u>18,932,417</u>	<u>4,941,115</u>	<u>23,873,532</u>



Actual Expenditures

Fund Name	Unrestricted	Restricted	Total
Certificated Salaries	6,197,351	1,867,871	8,065,222
Classified Salaries	3,185,638	1,168,346	4,353,984
Employee Benefits	3,506,794	1,919,045	5,425,839
Books and Supplies	855,900	1,514,451	2,370,351
Services and Operating E	1,993,680	2,781,776	4,775,456
Capital Outlay	84,336	202,498	286,834
Other Outgo	240,494	185,797	426,291
Transfers	(5,899)	5,899	-
	16,058,294	9,645,683	25,703,977



General Fund Contribution/ Transfers 2024-25

Resources	Amount
Routine Restricted Maintenance Account (RRM)	\$1,442,101
Special Education	\$1,998,110
Total	\$3,440,211

General Fund
Balance
2024-25

Description	Unrestricted	Restricted	Combined
Beginning Balance, July 1, 2025	10,396,191	3,334,810	13,731,001
Revenue	18,932,417	4,941,115	23,873,532
Expenditure	16,058,294	9,645,683	68,788
Contributions	(3,452,646)	3,452,646	-
Increase (Decrease)	(578,523)	(-1,251,922)	(1,830,445)
Ending Balance	9,817,668	2,082,888	11,900,556



One-Time Purchases and Services 2024-25

Grants	Description	Amount
Emergency Block Grant	Text Book Adoption – Math	380,000
Emergency Block Grant	Interactive Display	132,500
ESSER III	High Desert Outdoor equipment	106,656
ELO-P/General Fund	Two (2) Vans	120,000
ELO-P/General Fund	School Bus	167,800
General Fund	School boundaries – legal fees	55,000
General Fund	Kim’s Plumbing – Waterline at VHS and HD	30,000
General Fund	Charter buses	69,000
Total		1,060,956



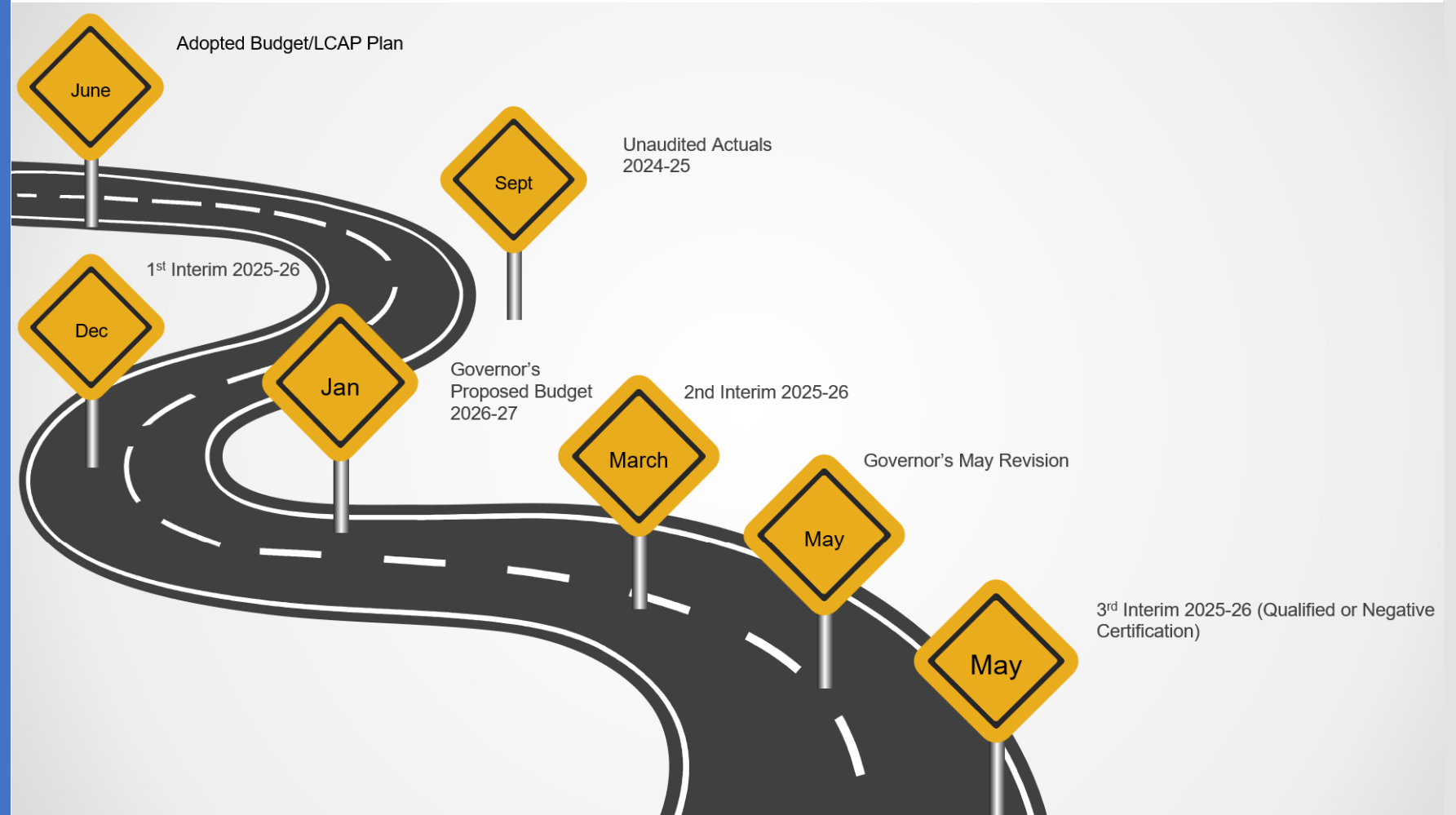
Special Education 2024-25

Description	Vendors	Amount
SPED	AMN Healthcare	95,400
SPED	Academy For Advancement of Children with Autism	120,760
SPED	Alliance Healthcare	67,500
SPED	Imagine Learning	83,200
SPED	Cal Psychology	71,000
SPED	Lancaster School District	49,100
SPED	Palmdale School District	136,600
SPED	Skip Hop Drive	55,500
SPED	Soliant Health	143,000
SPED	Therapy Travelers	57,600
SPED	Help Group	45,250
Workers Compensation	Consultant	160,000
Total		1,084,910

Other Funds

Description	Fund 13 – Cafeteria	Deferred Maintenance – Fund 14	Capital Facilities – Fund 25
Beginning Balance	375,601	125,349	549,116
Revenue	936,803	4,794	216,642
Expenditure	762,854	1,435	68,788
Ending Balance	549,550	128,708	640,825

Next Steps: Managing The Road Ahead



Next Steps

- Unaudited Actuals to be submitted to
 - Los Angeles Office of Education (LACOE)
 - California Department of Education
 - District Auditor
- Bring the 2024-2025 Audited Financial Statement to the Governing Board in January/February 2026
- Present the 2025-26 First Interim Report to the Governing Board in December 2025

Questions?

