



UPLAND UNIFIED

SCHOOL DISTRICT



2024-25

Unaudited Actuals

Jennifer De Anda, Ed.D.
Assistant Superintendent of
Business Services

September 16, 2025

Creating Excellence

OUR MISSION
Creating Excellence



OUR VALUES



*Integrity
Well-being
Empathy
Service
Equity
Community*

MISSION

VALUES



OUR PRIORITIES

*Well-being & Safety
Academic Equity,
Growth, & Mastery
Signature Identity
Fiscal & Personnel
Stability*

PRIORITIES

GOALS



OUR GOALS

*Safe, Connected &
Engaged
Academically
Prepared &
Equipped
College & Career
Empowered*

Agenda

Unrestricted
General
Fund

Restricted
General
Fund

Combined
General
Fund

General
Fund
Summary

Other
Funds

Next Steps

2024-25 General Fund – Financial Results

<u>Category</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
Total Revenues	142,862,465	37,085,404	179,947,868
Expenditures			
<i>Certificated Salaries</i>	49,644,527	17,038,567	66,683,095
<i>Classified Salaries</i>	15,048,667	8,592,894	23,641,561
<i>Employee Benefits</i>	29,102,402	21,542,956	50,645,359
<i>Books and Supplies</i>	2,219,072	3,283,234	5,502,306
<i>Services and other Operating Expenditures</i>	17,721,744	15,281,406	33,003,149
<i>Capital Outlay</i>	448,186	2,724,019	3,172,206
<i>Other Outgoing Expenditures</i>	70,986	2,334,938	2,405,924
Total Expenditures	114,255,585	70,798,015	185,053,599
Excess (Deficiency) of Revenues over Expenditures	28,606,880	-33,712,611	-5,105,731
Contributions & Transfers	-28,732,454	28,708,756	-23,698
<u>Net Increase (Decrease) in Fund Balance</u>	<u>-125,574</u>	<u>-5,003,855</u>	<u>-5,129,429</u>

General Fund – Fund Balance

<u>Category</u>	<u>2024-25</u> <u>Unaudited Actuals</u>
Beginning Fund Balance	58,564,215
Ending Fund Balance	53,434,786
<u>Fund Balance Components</u>	
Non-spendable	574,316
Restricted Fund Balance	25,229,949
Committed	2,000,000
Assigned – Future Deficit Spending	20,078,202
Reserve for Economic Uncertainty (Min 3%)	5,552,319
Unassigned / Unappropriated	0
Total	53,434,786

One Time Funds – Ending Fund Balances

Funding Source	Expiration Date	Grant Amount	Unaudited Actuals 2024-25	Available Balance 2025-26
American Rescue Plan - ESSER III (RS 3213)	Sep 2024	\$ 17,816,932	\$ -	\$ -
ESSER III State Reserve Emergency Needs (RS 3218)	Sept 2024	\$ 694,995	\$ -	\$ -
Arts and Instructional Materials Discretionary Block Grant (RS 6762)	June 2026	\$ 6,057,429	\$ 626,390	\$ -
Learning Recovery Block Grant (RS 7435)	June 2028	\$ 11,676,841	\$ 3,639,929	\$ 6,155,885

Other Funds – Ending Fund Balances

<u>Fund</u>	<u>2024-25 Beginning Balance</u>	<u>2024-25 Revenues</u>	<u>2024-25 Expenditures</u>	<u>2024-25 Ending Balance</u>
Fund 08 – ASB Activity	\$ 1,525,663	\$ 1,451,400	\$ 1,440,273	\$ 1,536,790
Fund 11 – Adult Education	\$ 566,671	\$ 677,081	\$ 450,483	\$ 793,269
Fund 13 – Nutrition Services	\$ 4,312,849	\$ 8,436,783	\$ 7,862,495	\$ 4,887,136
Fund 21 – Measure K	\$ -	\$ 5,795	\$ -	\$ 5,795
Fund 25 – Developer Fees	\$ 4,456,369	\$ 1,238,154	\$ 428,519	\$ 5,266,004
Fund 40 – Special Projects	\$ 3,335,213	\$ 2,905,089	\$ 2,278,820	\$ 3,961,482

Year End Closing Next Steps

- The Unaudited Actuals report is submitted to the San Bernardino County Superintendent of Schools for review and submission to the California Department of Education

- The District's external auditors will independently review and audit the unaudited actual data to validate
 - ✓ Material Accuracy
 - ✓ Compliance with:
 - Generally Accepted Accounting Principles
 - Governmental Accounting Standards Board
 - California School Accounting Manual
 - State and Federal Funding Requirements and Regulations

- The Audited Financial statement will be presented to the Governing Board in January 2026

Thank You

Thank You From the Fiscal Services team

- **Jennifer De Anda**, Ed.D., *Assistant Superintendent, Business Services*
- **Stefanie Jennings**, *Executive Assistant*
- **Jeannette Sanchez**, *Senior Director, Fiscal Services*
- **Chris Beeson**, *Director, Purchasing*
- **Vanessa Acedo**, *Administrative Assistant, Purchasing Clerk*
- **Amanda Copper**, *Accounting Supervisor*
- **Jason Horacek**, *Fiscal Analyst*
- **Darlene Connor**, *Accounting Specialist Certificated Payroll*
- **Leslie Evangelista**, *Accounting Specialist Classified Payroll*
- **Felicia Van Westrienen**, *Buyer II*
- **Juliet Banderas**, *Accounting Specialist, Accounts Receivable*
- **Maria Lopez-Arias**, *Account Clerk III*
- **Randy Gates**, *Account Clerk II*

