

UNIVERSITY PREPARATORY SCHOOLS

CSI

Adams County

2024-2025

REVISED BUDGET

January 27, 2025

APPROPRIATION RESOLUTION

ANNUAL BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of UNIVERSITY PREPARATORY SCHOOLS located in CSI in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the REVISED BUDGET for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

FUND	FY25 COMMERCE CITY WORKING BUDGET	TOTAL APPROPRIATION	TOTAL EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1	961,358	961,358
1a. Charter Schools	1a.	-	-
1b. Insurance Reserve Fund	1b.	-	-
1c. Pre-School Fund	1c.	-	-
Special Revenue Funds:			
2. Capital Reserve Special Revenue Fund	2	-	-
3. Governmental Designated-Purpose Grants Fund	3	-	-
4. Pupil Activity Special Revenue Fund	4	-	-
5. Full Day Kindergarten Mill Levy Override Fund	5	-	-
6. Transportation Fund	6	-	-
7. Other Special Revenue Funds	7	-	-
7. Bond Redemption Fund	8	-	-
Capital Projects Funds:			
9. Building Fund	9	-	-
10. Special Building and Technology Fund	10	-	-
11. Capital Reserve Capital Projects Fund	11	-	-
Enterprise Funds:			
12. Food Service Fund	12	-	-
13. Other Enterprise Funds	13	-	-
Internal Service Funds:			
14. Risk-Related Activity Fund	14	-	-
15. Other Internal Service Funds	15	-	-
Trust/Agency Funds:			
16. Fiduciary Fund	16	-	-
17. Private Purpose Trust Funds	17	-	-
18. Agency Fund	18	-	-
19. Pupil Activity Agency Fund	19	-	-
20. Foundations	20	-	-
21. Component Units	21	-	-
TOTAL APPROPRIATION	22	961,358	961,358

Jan 28, 2025 Jean M De la Mata
 Date of Adoption Signature of Board Treasurer

Jean M De la Mata (Jan 28, 2025 10:20 MST)

FY25 COMMERCE
CITY WORKING
BUDGET

UNIVERSITY PREPARATORY SCHOOLS REVISED BUDGET Adopted January 27, 2025 Budgeted Pupil Count		Object Source	-
Beginning Fund Balance (Includes All Reserves)			(762,161)
Revenues			
Local Sources	1000 - 1999		1,399,333
Intermediate Sources	2000 - 2999		-
State Sources	3000 - 3999		262,164
Federal Sources	4000 - 4999		4,710
Total Revenues			1,666,207
Total Beginning Fund Balance and Reserves			904,046
Total Allocations To/From Other Funds	5600,5700, 5800		-
Transfers To/From Other Funds	5200 - 5300		-
Other Sources	5100,5400, 5500,5900, 5990, 5991		166,667
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			1,070,713
Expenditures			
Instruction - Program 0010 to 2099			
Salaries	0100		169,837
Employee Benefits	0200		60,692
Purchased Services	0300,0400, 0500		-
Supplies and Materials	0600		59,507
Property	0700		42,538
Other	0800, 0900		-
Total Instruction			332,574
Supporting Services			
Students - Program 2100			
Salaries	0100		-
Employee Benefits	0200		-
Purchased Services	0300,0400, 0500		-
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total Students			-
Instructional Staff - Program 2200			
Salaries	0100		-
Employee Benefits	0200		-
Purchased Services	0300,0400, 0500		3,942
Supplies and Materials	0600		15,100
Property	0700		-
Other	0800, 0900		-
Total Instructional Staff			19,042
General Administration - Program 2300, including Program 2303 and 2304			
Salaries	0100		-
Employee Benefits	0200		-
Purchased Services	0300,0400, 0500		6,930
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		-
Total School Administration			6,930
School Administration - Program 2400			
Salaries	0100		244,117
Employee Benefits	0200		87,236
Purchased Services	0300,0400, 0500		73,144
Supplies and Materials	0600		-
Property	0700		-
Other	0800, 0900		7,253
Total School Administration			411,750
Business Services - Program 2500, including Program 2501			
Salaries	0100		-

FY25 COMMERCE
CITY WORKING
BUDGET

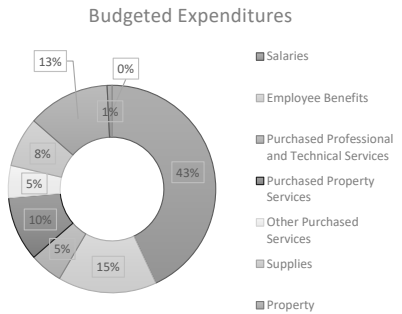
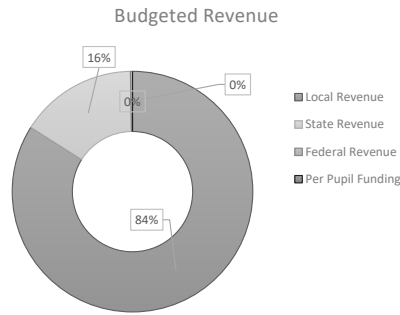
UNIVERSITY PREPARATORY SCHOOLS		
REVISED BUDGET		
Adopted January 27, 2025		
	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	6,329
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		6,329
Operations and Maintenance - Program 2600		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	96,670
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		96,670
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		-
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	7,304
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		7,304
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Enterprise Operations - Program 3200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-
Education for Adults - Program 3400		
Salaries	0100	-

**FY25 COMMERCE
CITY WORKING
BUDGET**

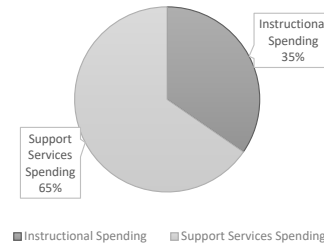
UNIVERSITY PREPARATORY SCHOOLS		
REVISED BUDGET		
Adopted January 27, 2025		
	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		
		548,025
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	80,760
Other	0800, 0900	-
Total Property		80,760
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		
		961,358
APPROPRIATED RESERVES		
Other Reserved Fund Balance (9900)	0840	-
Other Restricted Reserves (932X)	0840	-
Reserved Fund Balance (9100)	0840	-
District Emergency Reserve (9315)	0840	-
Reserve for TABOR 3% (9321)	0840	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-
Total Reserves		-
Total Expenditures and Reserves		
		961,358
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	8,006
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	101,348
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		109,355
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		
		-
Use of a portion of beginning fund balance resolution required?		No

**UNIVERSITY PREPARATORY SCHOOLS
COMMERCE CITY BOARD SUMMARY
2024-2025 REVISED BUDGET**

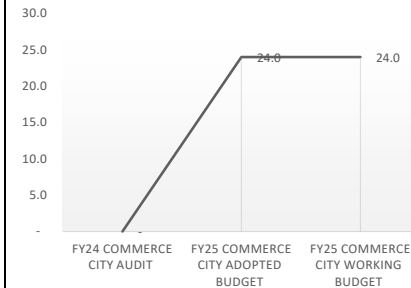
ANNUAL BUDGET				
	FY24 COMMERCE CITY AUDIT	FY25 COMMERCE CITY ADOPTED BUDGET	FY25 COMMERCE CITY WORKING BUDGET	Change (%)
Revenue				
Local Revenue	123,455	550,000	1,399,333	154%
State Revenue	-	278,255	262,164	-6%
Federal Revenue	250,411	-	4,710	n/a
Per Pupil Funding	-	-	-	n/a
Colorado Preschool Program	-	-	-	n/a
Total Revenue	373,865	828,255	1,666,207	101%
Expenditures				
Salaries	101,397	415,793	413,954	0%
Employee Benefits	31,155	141,024	147,928	5%
Purchased Professional and Technical Services	229,469	67,913	49,376	-27%
Purchased Property Services	3,732	96,670	96,670	0%
Other Purchased Services	13,176	57,416	48,273	-16%
Supplies	1,070	74,607	74,607	0%
Property	769,545	10,000	123,298	1133%
Other Objects	0	7,733	7,253	-6%
Other Uses of Funds	-	-	-	n/a
Total Expenditures	1,149,545	871,156	961,358	10%
Transfers	-	-	-	n/a
Loan Proceeds	-	-	166,667	n/a
Change in Fund Balance	\$ (775,680)	\$ (42,901)	\$ 871,516	-2131%
Beginning Fund Balance	\$ 26,222	\$ 186,760	\$ (762,161)	-508%
Nonspendable Fund Balance	21,947	-	-	n/a
Restricted Fund Balance	-	-	-	n/a
TABOR Reserve	-	8,348	8,006	-4%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	(771,405)	135,511	101,348	-25%
Ending Fund Balance	\$ (762,161)	\$ 143,859	\$ 109,355	-24%
MAJOR ASSUMPTIONS				
Total Enrollment	-	24.0	24.0	
Funded Pupil Count	-	-	-	
Per Pupil Revenue (PPR)	-	-	-	
Change in PPR	#DIV/0!	#DIV/0!	#DIV/0!	
Staff (FTE)	2.00	5.50	7.42	
OPERATING METRICS				
Debt Burden Ratio (DBR)	n/a	n/a	n/a	
Operating Reserve Ratio (ORR)	(0.66)	0.17	0.11	
Operating Margin Ratio (OMR)	(2.07)	(0.05)	0.52	
Change in Fund Balance Ratio (CFBR)	(30.07)	(1.19)	(1.14)	
Days of Unassigned Reserves Hand	(245)	57	38	
Debt Service Coverage Ratio	n/a	n/a	n/a	
Facility Payment as % of Revenue	1%	12%	6%	
Total Facility Costs as % of Revenue	1%	12%	6%	
Instructional Spending			35%	
Support Services Spending			65%	
Salaries & Benefits as % of Total Budget	12%	64%	58%	



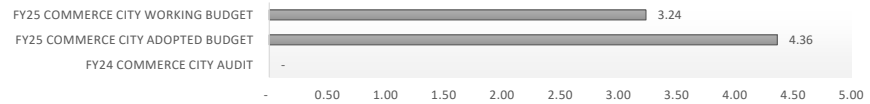
Budgeted Instruction v Support Spending



Total Enrollment



Student to Staff Ratio



Days of Unassigned Reserves on Hand









U Prep Commerce City FY25 Revised Budget

Final Audit Report

2025-01-28

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