

**UNIVERSITY PREPARATORY SCHOOLS**

**Denver Public Schools**

**Denver 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 Denver Public Schools in Denver 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 ARAPAHOE WORKING BUDGET	FY25 STEELE WORKING BUDGET	TOTAL APPROPRIATION	TOTAL EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	5,726,812	6,162,134	11,888,946	11,888,946
1a. Charter Schools			-	-
1b. Insurance Reserve Fund			-	-
1c. Pre-School Fund			-	-
Special Revenue Funds:				
2. Capital Reserve Special Revenue Fund			-	-
3. Governmental Designated-Purpose Grants Fund			-	-
4. Pupil Activity Special Revenue Fund			-	-
5. Full Day Kindergarten Mill Levy Override Fund			-	-
6. Transportation Fund			-	-
7. Other Special Revenue Funds			-	-
7. Bond Redemption Fund			-	-
Capital Projects Funds:				
9. Building Fund			-	-
10. Special Building and Technology Fund			-	-
11. Capital Reserve Capital Projects Fund			-	-
Enterprise Funds:				
12. Food Service Fund			-	-
13. Other Enterprise Funds			-	-
Internal Service Funds:				
14. Risk-Related Activity Fund			-	-
15. Other Internal Service Funds			-	-
Trust/Agency Funds:				
16. Fiduciary Fund			-	-
17. Private Purpose Trust Funds			-	-
18. Agency Fund			-	-
19. Pupil Activity Agency Fund			-	-
20. Foundations			-	-
21. Component Units			-	-
TOTAL APPROPRIATION			11,888,946	11,888,946

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

Jean M De la Mata (Jan 28, 2025 10:21 MST)

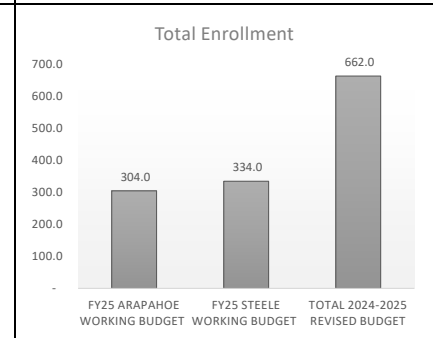
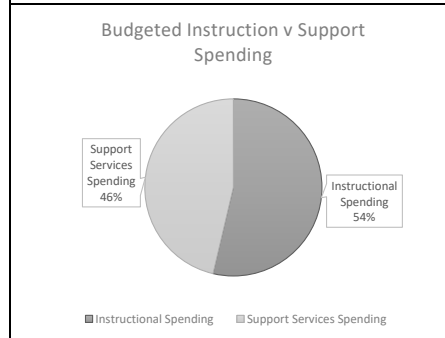
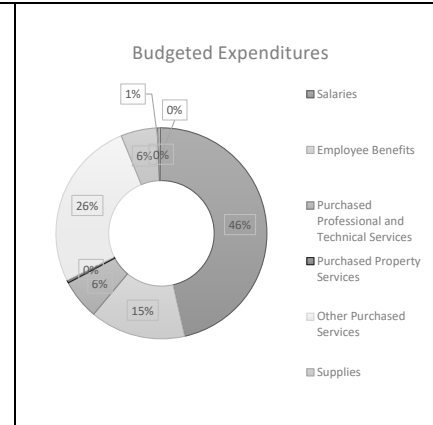
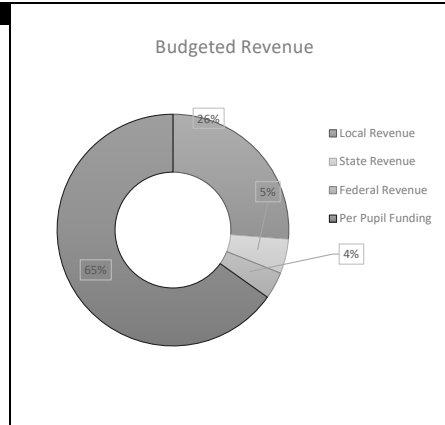
		FY25 ARAPAHOE WORKING BUDGET	FY25 STEELE WORKING BUDGET	TOTAL 2024-2025 REVISED BUDGET
<b>UNIVERSITY PREPARATORY SCHOOLS</b>				<b>10</b>
<b>REVISED BUDGET</b>				<b>General Fund</b>
<b>Adopted January 27, 2025</b>				
<b>Budgeted Pupil Count</b>	<b>Object Source</b>	<b>304</b>	<b>334</b>	<b>638</b>
<b>Beginning Fund Balance (Includes All Reserves)</b>		1,036,970	2,704,865	3,741,835
<b>Revenues</b>				
Local Sources	1000 - 1999	1,626,399	1,508,869	5,127,736
Intermediate Sources	2000 - 2999	-	-	-
State Sources	3000 - 3999	251,103	324,720	883,157
Federal Sources	4000 - 4999	204,990	245,564	455,264
<b>Total Revenues</b>		<b>2,082,493</b>	<b>2,079,153</b>	<b>6,466,157</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>3,119,462</b>	<b>4,784,018</b>	<b>10,207,992</b>
Total Allocations To/From Other Funds	5600,5700, 5800	3,688,736	4,094,386	7,783,122
Transfers To/From Other Funds	5200 - 5300	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		<b>6,808,198</b>	<b>8,878,404</b>	<b>17,991,114</b>
<b>Expenditures</b>				
<b>Instruction - Program 0010 to 2099</b>				
Salaries	0100	1,904,173	2,031,724	3,935,897
Employee Benefits	0200	605,262	635,305	1,240,567
Purchased Services	0300,0400, 0500	363,971	374,776	738,747
Supplies and Materials	0600	180,889	227,889	408,778
Property	0700	34,452	25,439	59,891
Other	0800, 0900	-	-	-
<b>Total Instruction</b>		<b>3,088,748</b>	<b>3,295,132</b>	<b>6,383,880</b>
<b>Supporting Services</b>				
<b>Students - Program 2100</b>				
Salaries	0100	140,630	160,450	301,080
Employee Benefits	0200	44,701	50,171	94,872
Purchased Services	0300,0400, 0500	480,158	523,164	1,003,323
Supplies and Materials	0600	12,164	12,164	24,328
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Students</b>		<b>677,653</b>	<b>745,950</b>	<b>1,423,603</b>
<b>Instructional Staff - Program 2200</b>				
Salaries	0100	242,775	370,240	613,015
Employee Benefits	0200	77,169	115,771	192,940
Purchased Services	0300,0400, 0500	30,420	35,308	65,728
Supplies and Materials	0600	65,500	15,500	81,000
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Instructional Staff</b>		<b>415,864</b>	<b>536,819</b>	<b>952,684</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	48,976	37,181	86,157
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total School Administration</b>		<b>48,976</b>	<b>37,181</b>	<b>86,157</b>
<b>School Administration - Program 2400</b>				
Salaries	0100	342,985	330,833	673,818
Employee Benefits	0200	109,022	103,449	212,470
Purchased Services	0300,0400, 0500	747,319	747,437	1,494,756
Supplies and Materials	0600	77,170	77,170	154,340
Property	0700	-	-	-
Other	0800, 0900	5,219	5,287	10,506
<b>Total School Administration</b>		<b>1,281,715</b>	<b>1,264,175</b>	<b>2,545,890</b>
<b>Business Services - Program 2500, including Program 2501</b>				
Salaries	0100	-	-	-

		FY25 ARAPAHOE WORKING BUDGET	FY25 STEELE WORKING BUDGET	TOTAL 2024-2025 REVISED BUDGET
<b>UNIVERSITY PREPARATORY SCHOOLS</b>				10 General Fund
<b>REVISED BUDGET</b>				
<b>Adopted January 27, 2025</b>				
	<b>Object</b>			
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	13,451	14,357	27,808
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Business Services</b>		<b>13,451</b>	<b>14,357</b>	<b>27,808</b>
<b>Operations and Maintenance - Program 2600</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	7,415	1,960	9,375
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Operations and Maintenance</b>		<b>7,415</b>	<b>1,960</b>	<b>9,375</b>
<b>Student Transportation - Program 2700</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	68,912	74,173	143,085
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Student Transportation</b>		<b>68,912</b>	<b>74,173</b>	<b>143,085</b>
<b>Central Support - Program 2800, including Program 2801</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	109,078	180,696	289,774
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Central Support</b>		<b>109,078</b>	<b>180,696</b>	<b>289,774</b>
<b>Other Support - Program 2900</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Other Support</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Food Service Operations - Program 3100</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	15,000	11,690	26,690
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Other Support</b>		<b>15,000</b>	<b>11,690</b>	<b>26,690</b>
<b>Enterprise Operations - Program 3200</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Enterprise Operations</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services - Program 3300</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Community Services</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Education for Adults - Program 3400</b>				
Salaries	0100	-	-	-

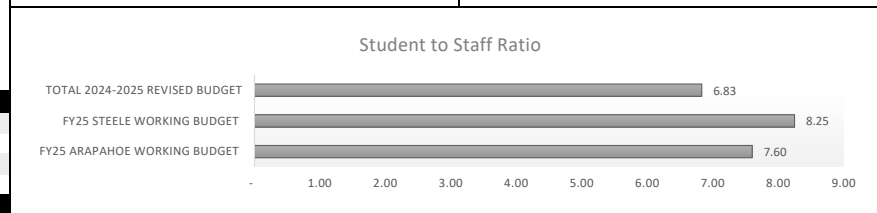
		FY25 ARAPAHOE WORKING BUDGET	FY25 STEELE WORKING BUDGET	TOTAL 2024-2025 REVISED BUDGET
<b>UNIVERSITY PREPARATORY SCHOOLS</b>				10 General Fund
<b>REVISED BUDGET</b>				
<b>Adopted January 27, 2025</b>				
	<b>Object</b>			
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Education for Adults Services</b>		-	-	-
<b>Total Supporting Services</b>		2,638,064	2,867,002	5,505,066
<b>Property - Program 4000</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Property</b>		-	-	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>				
Salaries	0100	-	-	-
Employee Benefits	0200	-	-	-
Purchased Services	0300,0400, 0500	-	-	-
Supplies and Materials	0600	-	-	-
Property	0700	-	-	-
Other	0800, 0900	-	-	-
<b>Total Other Uses</b>		-	-	-
<b>Total Expenditures</b>		5,726,812	6,162,134	11,888,946
<b>APPROPRIATED RESERVES</b>				
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	-	-	-
<b>Total Reserves</b>		-	-	-
<b>Total Expenditures and Reserves</b>		5,726,812	6,162,134	11,888,946
<b>BUDGETED ENDING FUND BALANCE</b>				
Non-spendable fund balance (9900)	6710	-	-	-
Restricted fund balance (9990)	6720	-	-	-
TABOR 3% emergency reserve (9321)	6721	125,703	141,770	267,473
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	955,683	2,574,500	3,530,183
Net investment in capital assets (9900)	6790	-	-	-
Restricted net position (9900)	6791	-	-	-
Unrestricted net position (9900)	6792	-	-	-
<b>Total Ending Fund Balance</b>		1,081,386	2,716,270	3,797,656
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-	2,304,511
Use of a portion of beginning fund balance resolution required?		No	No	

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

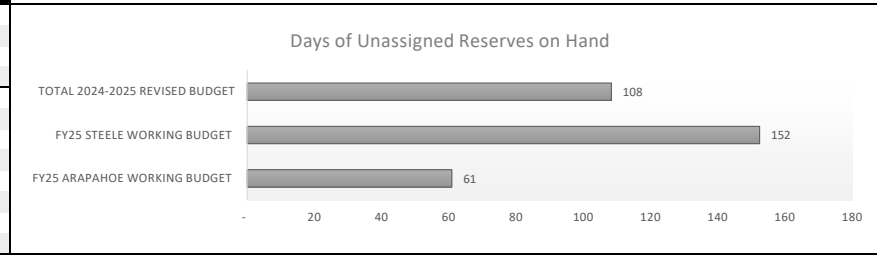
ANNUAL BUDGET			
	FY25 ARAPAHOE WORKING BUDGET	FY25 STEELE WORKING BUDGET	TOTAL 2024-2025 REVISED BUDGET
<b>Revenue</b>			
Local Revenue	1,626,399	1,508,869	3,135,268
State Revenue	251,103	324,720	575,824
Federal Revenue	204,990	245,564	450,554
Per Pupil Funding	3,688,736	4,094,386	7,783,122
Colorado Preschool Program	-	-	-
<b>Total Revenue</b>	<b>5,771,229</b>	<b>6,173,539</b>	<b>11,944,767</b>
<b>Expenditures</b>			
Salaries	2,630,563	2,893,246	5,523,809
Employee Benefits	836,153	904,696	1,740,849
Purchased Professional and Technical Services	340,919	386,275	727,194
Purchased Property Services	35,220	19,232	54,452
Other Purchased Services	1,508,563	1,595,235	3,103,798
Supplies	335,723	332,723	668,446
Property	34,452	25,439	59,891
Other Objects	5,219	5,287	10,506
Other Uses of Funds	-	-	-
<b>Total Expenditures</b>	<b>5,726,812</b>	<b>6,162,134</b>	<b>11,888,946</b>
<b>Transfers</b>	-	-	-
<b>Loan Proceeds</b>	-	-	-
<b>Change in Fund Balance</b>	<b>\$ 44,416</b>	<b>\$ 11,405</b>	<b>\$ 55,822</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,036,970</b>	<b>\$ 2,704,865</b>	<b>\$ 3,741,835</b>
Nonspendable Fund Balance	-	-	-
Restricted Fund Balance	-	-	-
TABOR Reserve	125,703	141,770	267,473
Committed Fund Balance	-	-	-
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	955,683	2,574,500	3,530,183
<b>Ending Fund Balance</b>	<b>\$ 1,081,386</b>	<b>\$ 2,716,270</b>	<b>\$ 3,797,656</b>



MAJOR ASSUMPTIONS			
Total Enrollment	304.0	334.0	662.0
Funded Pupil Count	304.0	334.0	638.0
Per Pupil Revenue (PPR)	12,134	12,259	
Staff (FTE)	40.00	40.50	96.9



OPERATING METRICS			
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.19	0.44	0.32
Operating Margin Ratio (OMR)	0.01	0.00	0.00
Change in Fund Balance Ratio (CFBR)	n/a	1.51	n/a
Days of Unassigned Reserves Hand	61	152	108
Debt Service Coverage Ratio	n/a	n/a	n/a
Facility Payment as % of Revenue	0%	0%	n/a
Total Facility Costs as % of Revenue	0%	0%	n/a
Instructional Spending	54%	53%	54%
Support Services Spending	46%	47%	46%
Salaries & Benefits as % of Total Budget	61%	62%	61%
Student:Staff Ratio	7.60	8.25	6.83









# U Prep DPS FY25 Revised Budget

Final Audit Report

2025-01-28

Created:	2025-01-28
By:	Alex Grant (tgrant@gandgconsult.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGu3k8Mj01fIRgnRlc18-NgoIC4l3fg_a

## "U Prep DPS FY25 Revised Budget" History

-  Document created by Alex Grant (tgrant@gandgconsult.com)  
2025-01-28 - 4:57:30 PM GMT
-  Document emailed to jeandelamata@gmail.com for signature  
2025-01-28 - 4:58:02 PM GMT
-  Email viewed by jeandelamata@gmail.com  
2025-01-28 - 5:20:52 PM GMT
-  Signer jeandelamata@gmail.com entered name at signing as Jean M De la Mata  
2025-01-28 - 5:21:14 PM GMT
-  Document e-signed by Jean M De la Mata (jeandelamata@gmail.com)  
Signature Date: 2025-01-28 - 5:21:16 PM GMT - Time Source: server
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