



# Strasburg School District 31-J

## Agenda

SCHOOL DISTRICT BOARD OF EDUCATION

**November Regular Meeting**

**November 11, 2024 6:00 PM**

Central Service Building, 2102 Wagner Street, Strasburg, CO 80136

Meeting is In-Person Audience may observe via Zoom

Join Zoom Meeting

<https://ecboces.zoom.us/j/98057290855>

Meeting ID: 980 5729 0855

### **Mission Statement (Policy AD):**

Strasburg 31J will develop resourceful, responsible, and resilient engaged citizens who are empowered in a safe learning environment for all to achieve their full potential in an evolving world.

### **Board of Education**

Michael Marrero, President

Diana Elliott, 1<sup>st</sup> Vice President

Daymon Johnson, 2<sup>nd</sup> Vice President

Mary O'Malley, Secretary

Gema Gomez, Treasurer

Strasburg School Board strives to follow our guiding principles:

T – Transparency

R – Respect

U – Unity

T – Trust

H - Honesty

### **Board Procedures:**

Board meeting time is dedicated to the mission and goals of the Strasburg 31J School District. Public opinion is valuable to the Board, and there is an opportunity during request from patrons to address the Board. Individuals who try to address the Board outside of public comment may not be recognized.

Members of the public who intend to offer public comment to the Board must sign up for comment before each Board meeting. The Board President has discretion to call on those who have signed up and set the order of speakers.

Presentations must be no more than three minutes.

- I. Opening of Meeting  
Michael Marrero
  - a. Roll Call
  - b. Pledge of Allegiance
  - c. Adoption of the Minutes
  - d. Adoption of the Agenda
- II. Celebrations  
Kelle Bongard
  - a. Fall Sports
  - b. Community Support and Engagement
- III. Public Participation/General  
Michael Marrero
- IV. New Board Members
  - a. Interviews
  - b. Vote
  - c. Swear in Board Member
- V. Old Business
  - a. Coffee with the Board Debrief
- VI. New Business
  - a. Quarterly Financial Reports
  - b. Mill Levy Certification
  - c. Update the Authorized Signers on Bank Accounts.
- VII. Board Reports/Discussion
  - a. Board Feedback  
Michael Marrero
  - b. Legislative and Colorado Association of School Boards  
Diana Elliott
  - c. District Accountability Committee  
Mary O'Malley
  - d. East Central Board of Cooperative Educational Services  
Diana Elliott
  - e. Chamber of Commerce  
Michael Marrero
  - f. Construction  
Daymon Johnson
- VIII. Superintendent Report/Discussion  
Kelle Bongard
  - a. ICC Character Strong
  - b. SAFER Grant
  - c. Sierra School
- IX. Adoption of Consent Agenda
  - a. Personnel Matters Contract/Letter of Assignments – New Hires/Renewals
    - i. Ciara Headley, Paraprofessional, Elementary, 1.0 FTE, 8 hrs per day, 118 days, effective October 15, 2024 through July 31, 2024, Hourly
    - ii. Marjorie Nonic, Food Services Cook, Central Services, 0.8 FTE, 6.5 hrs per day, 118 days, effective October 15, 2024 through July 31, 2024, Hourly
    - iii. Courtney Rose, Food Services Cook, Central Services, 0.9 FTE, 7 hrs per day, 118 days, effective October 15, 2024 through July 31, 2024, Hourly
  - b. Personnel Matters Contract/Letter of Assignments – Reassignments
    - i. Ana Hernandez - From FT Custodian to PT Food Services Cook
  - c. Personnel Matters Contract/Letter of Assignments – Terminations/Resignations/Non-Renewals
  - d. Substitute List
  - e. Mill Levy Certification
  - f. Character Strong (Elementary SEL Curriculum)

- g. Change Signers on Bank Accounts
- X. Calendar Review
  - a. Meeting Times and Dates Review
  - b. Future Agenda Topics
- XI. Adjournment



**Strasburg School District 31J**  
**Quarterly Financial Statements**  
**Fiscal Year 2023-24**

September 30, 2024



**Strasburg School District 31J**  
**2102 Wagner Street**  
**Strasburg, Co. 80136**

**Kelle Bongard**  
**Superintendent**

**Nancy Taylor**  
**Chief Financial Officer**

**Strasburg School District 31J**

**Quarterly Financial Summary**

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**September 30, 2024**

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**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**General Fund**  
**September 30, 2024**

	FY 24-25				FY 24-25				FY 23-24	Footnotes
	SECOND QUARTER				YEAR-TO-DATE				1st Quarter	
	1st Quarter Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
<b>Revenues</b>										
Local Revenue	113,385	1,259,472	(1,146,087)	9.00%	113,385	5,037,887	(4,924,502)	2.25%	157,014	(2)
Intermediate Sources	357	166	191	215.06%	357	665	(308)	53.67%	665	
State Revenue	3,371,487	2,526,442	845,045	133.45%	3,371,487	10,105,768	(6,734,281)	33.36%	2,600,132	(3)
Federal Revenue	3,237	25,220	(21,983)	12.84%	3,237	100,881	(97,644)	3.21%	62,942	(4)
Allocations	0	(12,500)	12,500	0.00%	0	(50,000)	50,000	0.00%	0	
<b>Total Revenues</b>	\$ 3,488,466	\$ 3,798,800	\$ (310,334)	91.83%	\$ 3,488,466	\$ 15,195,201	\$ (11,706,735)	22.96%	\$ 2,820,754	
<b>Expenditures by Program</b>										
Instructional Services	1,951,478	2,190,417	238,939	89.09%	1,951,478	8,761,666	6,810,188	22.27%	1,371,679	
Pupil Services (2100)	175,853	227,968	52,115	77.14%	175,853	911,872	736,019	19.28%	109,616	
Instr. Staff Support (2200)	91,411	88,810	(2,601)	102.93%	91,411	355,238	263,827	25.73%	92,062	
General Administration (2300)	121,002	108,611	(12,391)	111.41%	121,002	434,444	313,442	27.85%	144,719	
School Administration (2400)	292,306	290,628	(1,678)	100.58%	292,306	1,162,514	870,208	25.14%	237,094	
Business Services (2500)	49,816	95,304	45,488	52.27%	49,816	381,217	331,401	13.07%	58,941	
Maintenance & Operations (2600)	797,786	545,738	(252,048)	146.18%	797,786	2,182,951	1,385,165	36.55%	847,736	
Transportation Services (2700)	167,080	114,592	(52,488)	145.80%	167,080	458,369	291,289	36.45%	122,733	
Central Services (2800)	234,408	131,824	(102,584)	177.82%	234,408	527,296	292,888	44.45%	181,120	
Other Services	493,378	1,000	(492,378)	49337.79%	493,378	4,000	(489,378)	12334.45%	397,255	(5)
<b>Total Expenditures</b>	\$ 4,374,519	\$ 3,794,892	\$ (579,627)	115.27%	\$ 4,374,518	\$ 15,179,568	\$ 10,805,050	28.82%	\$ 3,562,955	
<b>Other Financing Uses</b>										
Transfers Out	0	0	0	N/A	0	0	0	N/A	0	
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
<b>Income (Loss)</b>	\$ (886,054)	\$ 3,908	\$ (889,962)		\$ (886,052)	\$ 15,633	\$ (901,685)	(57)	\$ (742,201)	
<b>Audited/Estimated Fund Balance, Beginning of Year</b>					5,650,658	5,650,658				
<b>Fund Balance, End of Period</b>					\$ 4,764,606	\$ 5,666,291	\$ (901,685)			

**Footnotes:**

- (1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.
- (2) Property taxes primarily received in April and June.
- (3) Receiving State Equilization over 10 month period which results in higher monthly payments until property tax payments.
- (4) Timing of federal revenue payments for grants.
- (5) Final payment for hail insurance claim.
- (6)
- (7)

The General Fund is used to account for and report all financial resources that are not required to be accounted for and reported in another fund and is considered the main operating fund of the District.

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**General Fund**  
**September 30, 2024**

Expenditures by Object	FY 24-25 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	1st Quarter	
	Actual	Budget			Actual	Budget			YTD Actual	
Salaries	2,009,675	2,088,178	78,503	96.24%	2,009,675	8,352,711	6,343,036	24.06%	1,657,950	(1)
Employee Benefits	647,088	718,408	71,320	90.07%	647,088	2,873,633	2,226,545	22.52%	544,539	
Professional Services	88,589	94,350	5,761	93.89%	88,589	377,400	288,811	23.47%	129,614	
Property Services	168,424	106,176	(62,248)	158.63%	168,424	424,703	256,279	39.66%	178,283	
Other Services	448,631	406,025	(42,606)	110.49%	448,631	1,624,099	1,175,468	27.62%	380,289	
Supplies & Materials	497,456	356,505	(140,951)	139.54%	497,456	1,426,021	928,565	34.88%	337,471	
Capital Outlay	493,707	18,250	(475,457)	2705.24%	493,707	73,000	(420,707)	676.31%	301,691	
Other Objects	20,949	7,000	(13,949)	299.28%	20,949	28,000	7,051	74.82%	6,999	
Other Uses	0	0	0	N/A	0	0	0	N/A	0	
<b>Total Expenditures</b>	<b>\$ 4,374,520</b>	<b>\$ 3,794,892</b>	<b>\$ (579,628)</b>	<b>115.27%</b>	<b>\$ 4,374,520</b>	<b>\$ 15,179,568</b>	<b>\$ 10,805,048</b>	<b>28.82%</b>	<b>\$ 3,536,836</b>	

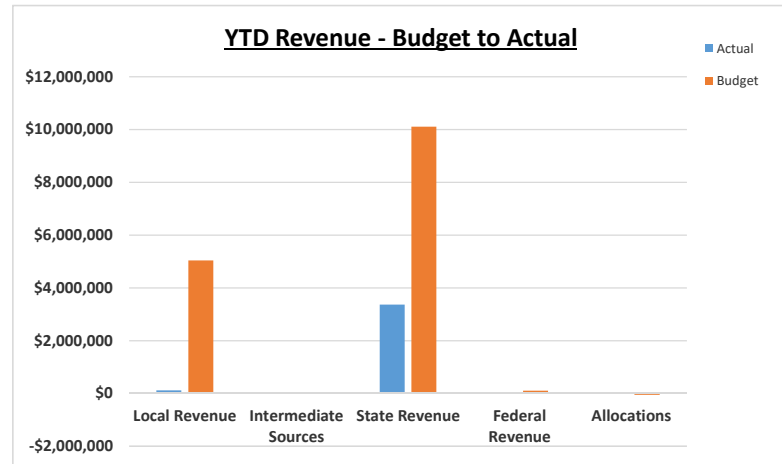
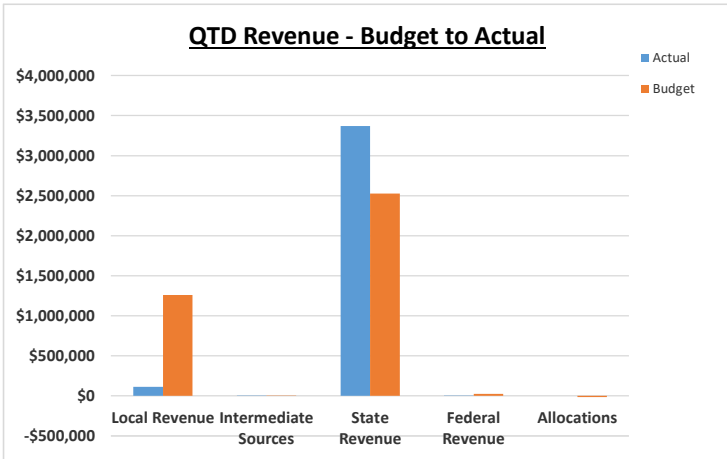
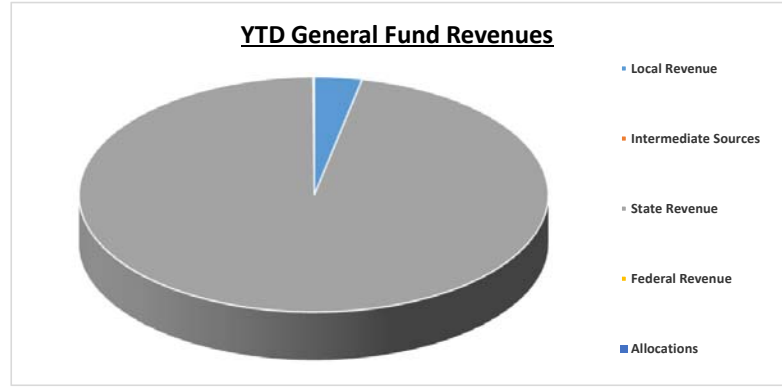
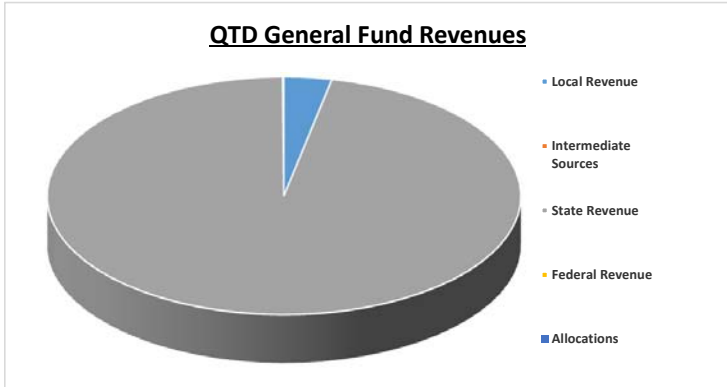
**Footnotes:**

(1) Final payment for hail insurance claim.

**Strasburg School District 31J**  
**Balance Sheet**  
**General Fund**  
**9/30/2024**

	FY 24-25	FY 23-24
<b>Assets</b>		
Cash and investments	\$4,097,270	\$4,885,789
Receivables	\$78,758	\$0
Prepaid expenses	\$0	\$0
Due from other Funds	\$2,133,203	\$125,000
<b>Total Assets</b>	<b>\$6,309,232</b>	<b>\$5,010,789</b>
<b>Liabilities</b>		
Accounts Payable	\$585,828	\$102,372
Accrued Salaries	\$536,369	\$0
Deferred Revenue	\$42,064	\$0
Due to other funds	\$0	\$0
<b>Total Liabilities</b>	<b>\$1,164,261</b>	<b>\$102,372</b>
<b>Fund Equity</b>		
Restricted	\$511,000	\$436,500
Unassigned	\$4,633,971	\$4,471,917
<b>Total Fund Equity</b>	<b>\$5,144,971</b>	<b>\$4,908,417</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$6,309,232</b>	<b>\$5,010,789</b>

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**General Fund**  
**September 30, 2024**

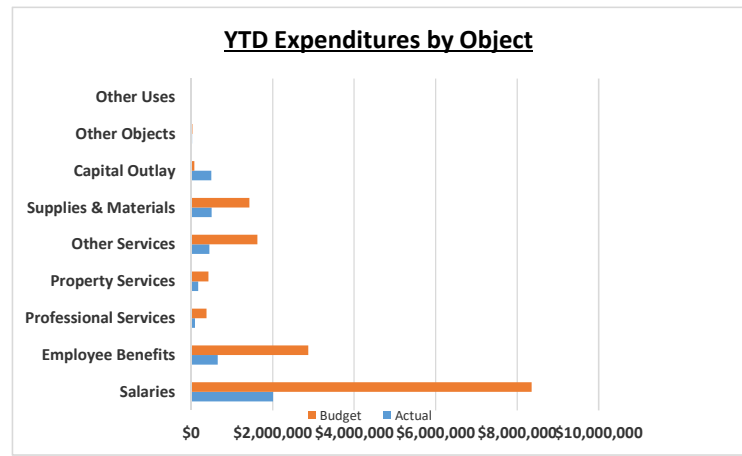
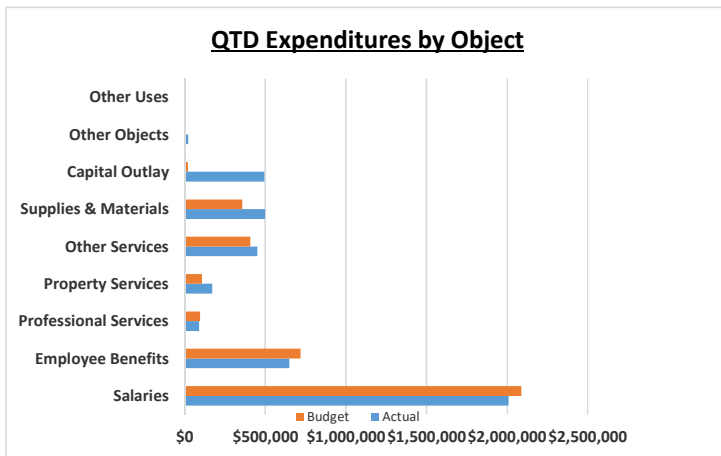
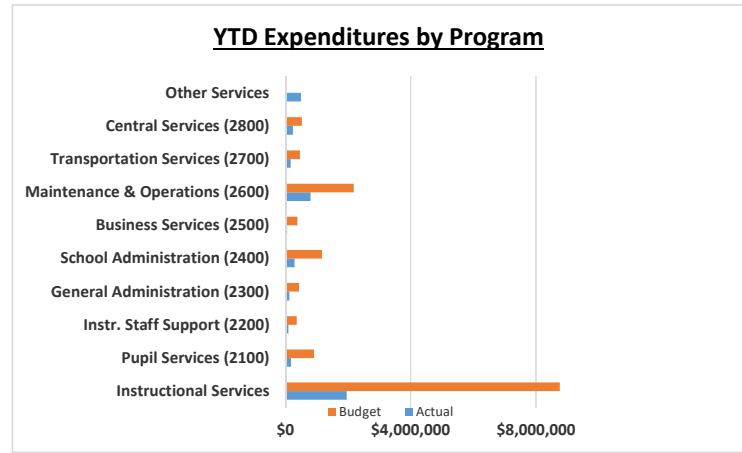
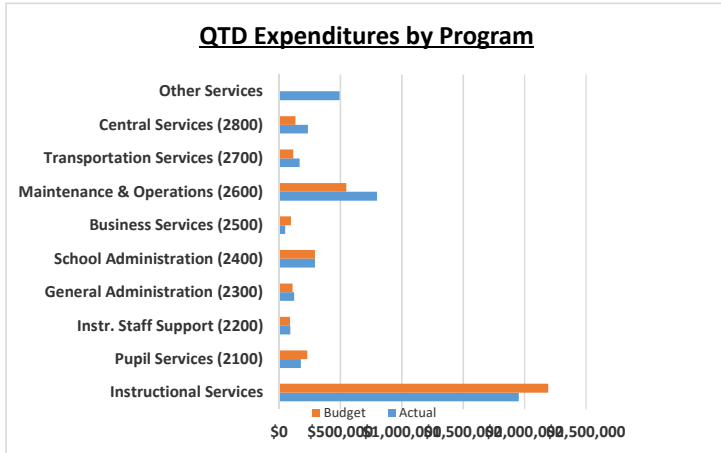


**Strasburg School District 31J**

**Quarterly Financial Summary**

**General Fund**

**September 30, 2024**



**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Food Services Fund (21)**  
**September 30, 2024**

	FY 24-25				FY 24-25				FY 23-24	Footnotes
	SECOND QUARTER				YEAR-TO-DATE				1st Quarter	
	1st Quarter Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
<b>Revenues</b>										
Local Revenue	3,052	7,700	(4,648)	39.64%	9,052	30,800	(21,748)	29.39%	5,343	
State Revenue	0	78,925	(78,925)	0.00%	0	315,700	(315,700)	0.00%	(9)	
Federal Revenue	0	83,125	(83,125)	0.00%	0	332,500	(332,500)	0.00%	0	
Allocations	0	12,500	(12,500)	0.00%	0	50,000	(50,000)	0.00%	0	
<b>Total Revenues</b>	<b>\$ 3,052</b>	<b>\$ 182,250</b>	<b>\$ (179,198)</b>	<b>1.67%</b>	<b>\$ 9,052</b>	<b>\$ 729,000</b>	<b>\$ (719,948)</b>	<b>1.24%</b>	<b>\$ 5,334</b>	
<b>Expenditures</b>										
Salaries	56,622	50,461	(6,161)	112.21%	56,622	201,844	145,222	28.05%	44,821	
Employee Benefits	13,121	13,455	334	97.52%	13,121	53,820	40,699	24.38%	10,361	
Professional Services	134	300	166	44.67%	134	1,200	1,066	11.17%	0	
Property Services	0	1,625	1,625	0.00%	0	6,500	6,500	0.00%	0	
Other Services	0	0	0	N/A	0	0	0	N/A	111,371	
Supplies & Materials	93,742	123,766	30,024	75.74%	93,742	495,065	401,323	18.94%	0	
Equipment	0	0	0	N/A	0	0	0	N/A	0	
Other Objects	0	0	0	N/A	0	0	0	N/A	0	
<b>Total Expenditures</b>	<b>\$ 163,619</b>	<b>\$ 189,607</b>	<b>\$ 25,988</b>	<b>86.29%</b>	<b>\$ 163,619</b>	<b>\$ 758,429</b>	<b>\$ 594,810</b>	<b>21.57%</b>	<b>\$ 166,552</b>	
<b>Other Financing Uses</b>										
Transfers Out	0	0	0	N/A			0	N/A		
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Income (Loss)</b>	<b>\$ (160,567)</b>	<b>\$ (7,357)</b>	<b>\$ (153,210)</b>		<b>\$ (154,567)</b>	<b>\$ (29,429)</b>	<b>\$ (125,138)</b>	<b>525.22%</b>	<b>\$ (161,218)</b>	
<b>Audited/Estimated Fund Balance, Beginning of Year</b>					17,316	17,316				
<b>Fund Balance, End of Period</b>					<b>\$ (137,252)</b>	<b>\$ (12,113)</b>	<b>\$ (125,138)</b>			

**Footnotes:**

(1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.

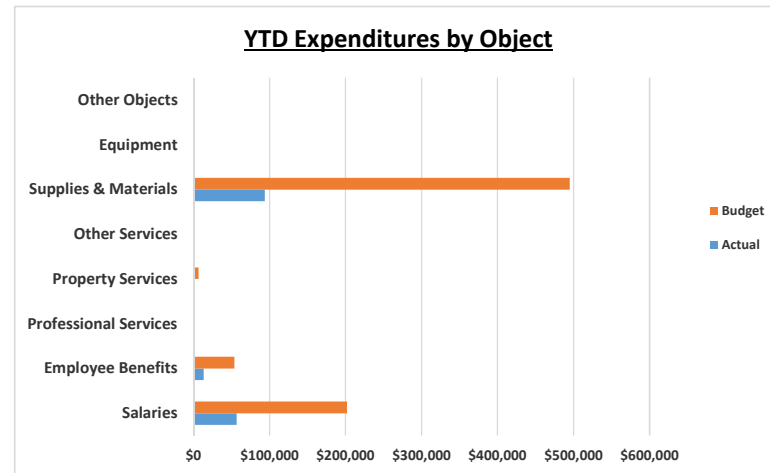
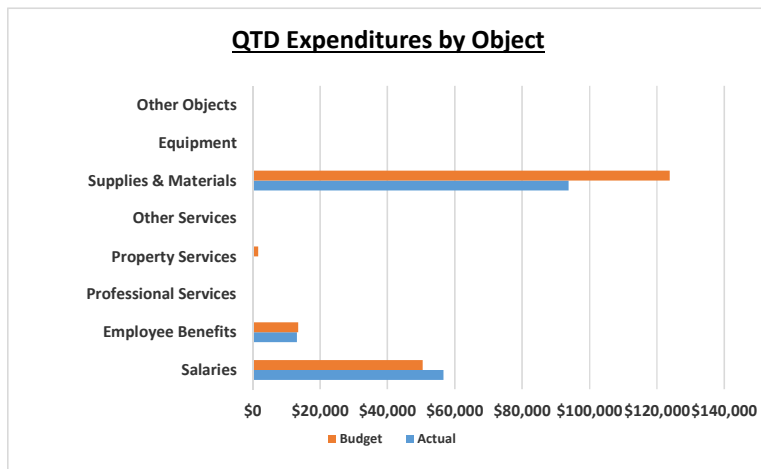
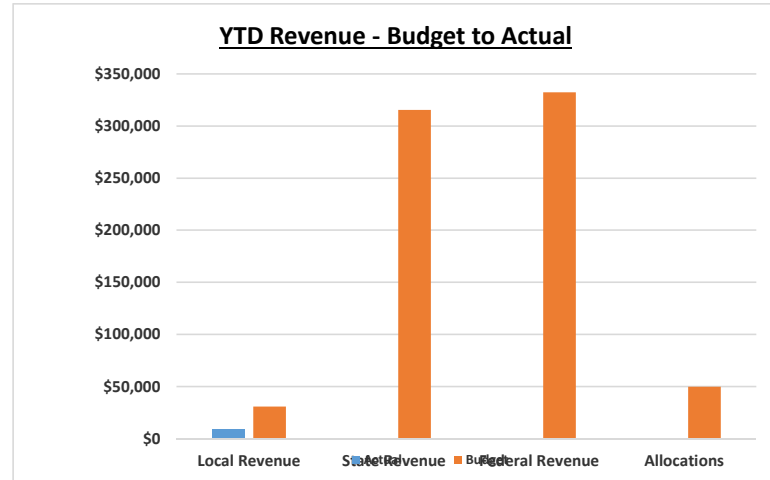
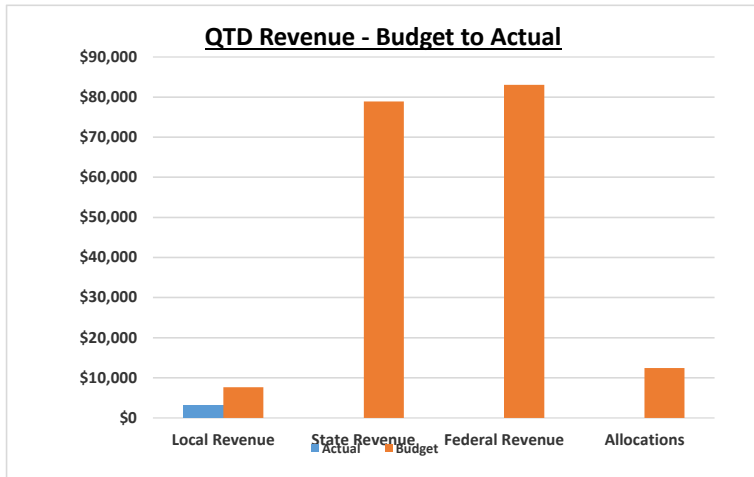
The Food Services Fund is a special revenue fund to record financial transactions related to nutrition services operations.

**Strasburg School District 31J**

Balance Sheet  
Food Services Fund (21)  
September 30, 2024

	<u>FY 24-25</u>	<u>FY 23-24</u>
<b>Assets</b>		
Cash and investments	(\$17,522)	\$3,313
Inventory	\$17,870	\$13,097
Prepaid expenses		
Due from other funds	\$0	\$0
<b>Total Assets</b>	<b>\$348</b>	<b>\$16,410</b>
<b>Liabilities</b>		
Accounts Payable		
Accrued Salaries	\$20,703	\$0
Unearned Revenue	\$13,430	\$14,332
Due to other funds	\$73,203	\$125,000
<b>Total Liabilities</b>	<b>\$107,336</b>	<b>\$139,332</b>
<b>Fund Equity</b>		
Restricted	\$13,097	\$13,097
Unassigned	(\$120,086)	(\$136,018)
<b>Total Fund Equity</b>	<b>(\$106,989)</b>	<b>(\$122,921)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$348</b>	<b>\$16,411</b>

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Food Services Fund (21)**  
**September 30, 2024**



**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Bond Redemption Fund (31)**  
**September 30, 2024**

	FY 24-25 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	%	YTD	Annual	Variance	Percentage	QTD	
	Actual	Budget (1)								
<b>Revenues</b>										
Local Revenue	331,884	381,750	(49,866)	86.94%	331,884	1,527,000	(1,195,116)	21.73%	19,018	
State Revenue		0	0	N/A		0	0	N/A		
Federal Revenue		0	0	N/A		0	0	N/A		
Allocations		0	0	N/A		0	0	N/A		
<b>Total Revenues</b>	<b>\$ 331,884</b>	<b>\$ 381,750</b>	<b>\$ (49,866)</b>	<b>86.94%</b>	<b>\$ 331,884</b>	<b>\$ 1,527,000</b>	<b>\$ (1,195,116)</b>	<b>21.73%</b>	<b>\$ 19,018</b>	
<b>Expenditures</b>										
Interest Payments (0800)	0	224,350	224,350	0.00%	0	897,400	897,400	0.00%	0	(2)
Principal Payments (0900)	0	200,000	200,000	0.00%	0	800,000	800,000	0.00%	0	(2)
Other Objects	0	0	0	N/A	0	0	0	N/A	0	
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 424,350</b>	<b>\$ 424,350</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ 1,697,400</b>	<b>\$ 1,697,400</b>	<b>0.00%</b>	<b>\$ -</b>	
<b>Other Financing Uses</b>										
Transfers Out	0	0	0	N/A			0	N/A		
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>	
<b>Income (Loss)</b>	<b>\$ 331,884</b>	<b>\$ (42,600)</b>	<b>\$ 374,484</b>		<b>\$ 331,884</b>	<b>\$ (170,400)</b>	<b>\$ 502,284</b>	<b>-195%</b>	<b>\$ 19,018</b>	
<b>Audited/Estimated Fund Balance, Beginning of Year</b>					2,333,777	2,333,777				
<b>Fund Balance, End of Period</b>					<b>\$ 2,665,661</b>	<b>\$ 2,163,377</b>	<b>\$ 502,284</b>			

**Footnotes:**

- (1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.
- (2) Payments only made 2x per year. First payment will be made in Q2.

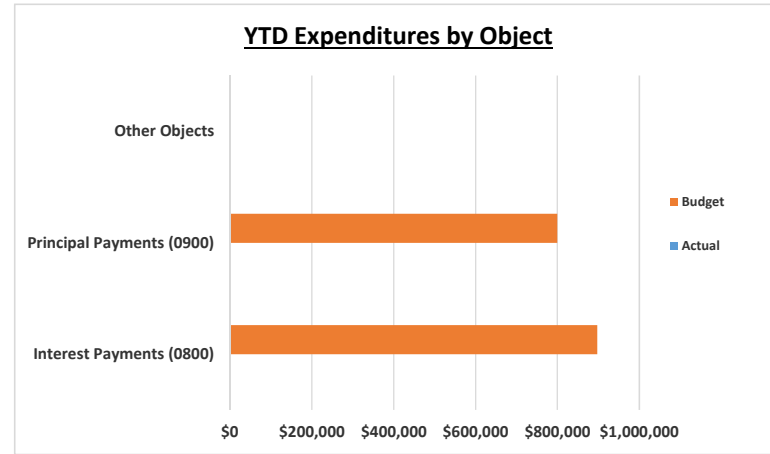
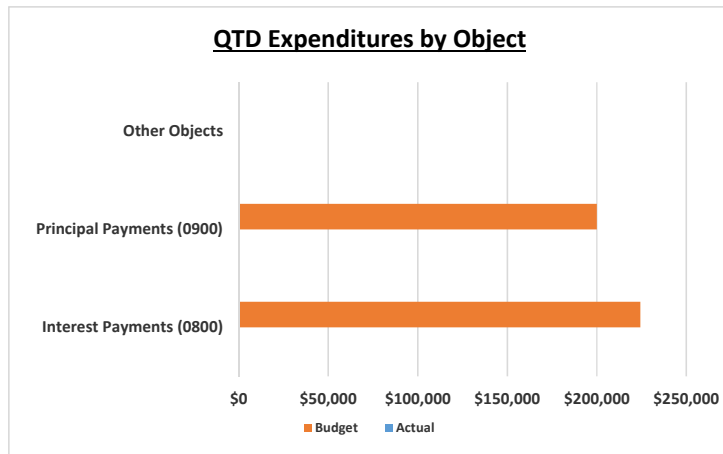
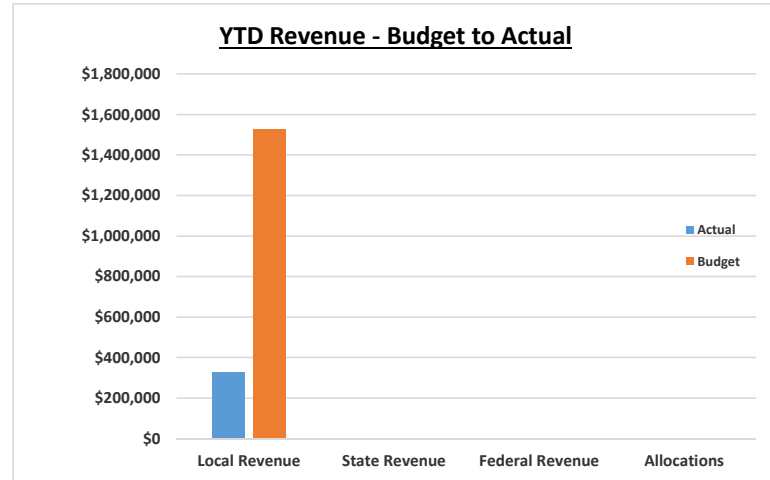
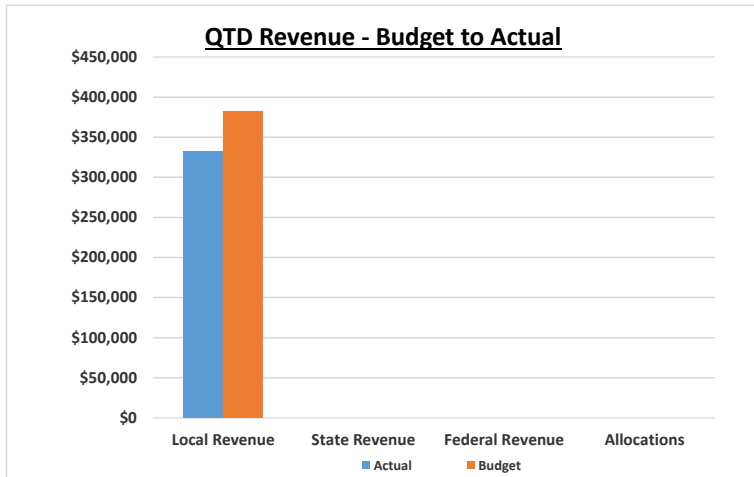
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest, and related expenditures.

**Strasburg School District 31J**

Balance Sheet  
Bond Redemption Fund (31)  
September 30, 2024

	<u>FY 24-25</u>	<u>FY 23-24</u>
<b>Assets</b>		
Cash and investments	\$2,195,923	\$2,352,796
Receivables	\$237,937	
Prepaid expenses		
Due to other Funds		
<b>Total Assets</b>	<u><b>\$2,433,859</b></u>	<u><b>\$2,352,796</b></u>
<b>Liabilities</b>		
Accounts Payable		
Accrued Salaries		
Deferred Revenue	\$237,937	
Due to other funds		
<b>Total Liabilities</b>	<u><b>\$237,937</b></u>	<u><b>\$0</b></u>
<b>Fund Equity</b>		
Restricted	\$2,195,923	\$2,352,796
Unassigned		
<b>Total Fund Equity</b>	<u><b>\$2,195,923</b></u>	<u><b>\$2,352,796</b></u>
<b>Total Liabilities and Fund Equity</b>	<u><b>\$2,433,859</b></u>	<u><b>\$2,352,796</b></u>

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Bond Redemption Fund**  
**September 30, 2024**



**Strasburg School District 31J**

**Quarterly Financial Summary**

**Building Fund (41)**

September 30, 2024

	FY 24-25 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	QTD	
	Actual	Budget (1)			Actual	Budget			Actual	
<b>Revenues</b>										
Local Revenue	8,819	2,500	6,319	352.78%	8,819	10,000	(1,181)	88.19%	16,643	
State Revenue		0	0	N/A			0	N/A		
Federal Revenue		0	0	N/A			0	N/A		
Allocations		0	0	N/A			0	N/A		
<b>Total Revenues</b>	\$ 8,819	\$ 2,500	\$ 6,319	352.78%	\$ 8,819	\$ 10,000	\$ (1,181)	88.19%	\$ 16,643	
<b>Expenditures</b>										
Salaries	0	0	0	N/A	0	0	0	N/A		
Employee Benefits	0	0	0	N/A	0	0	0	N/A		
Professional Services	0	0	0	N/A	0	0	0	N/A		
Property Services	1,387,969	534,504	(853,465)	259.67%	1,387,969	2,138,014	750,045	64.92%	96,723	
Other Services	0	0	0	N/A	0	0	0	N/A		
Supplies & Materials	0	0	0	N/A	0	0	0	N/A		
Equipment	899,908	332,086	(567,822)	270.99%	899,908	1,328,342	428,434	67.75%	176,167	
Other Objects	0	0	0	N/A	0	0	0	N/A		
<b>Total Expenditures</b>	\$ 2,287,876	\$ 866,590	\$ (1,421,286)	264.01%	\$ 2,287,877	\$ 3,466,356	\$ 1,178,479	66.00%	\$ 272,890	
<b>Other Financing Uses</b>										
Transfers Out	0	0	0	N/A			0	N/A		
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
<b>Income (Loss)</b>	\$ (2,279,057)	\$ (864,090)	\$ (1,414,967)		\$ (2,279,058)	\$ (3,456,356)	\$ 1,177,298	65.94%	\$ (256,247)	
<b>Audited/Estimated Fund Balance, Beginning of Year</b>					1,283,086	1,283,086				
<b>Fund Balance, End of Period</b>					\$ (995,971)	\$ (2,173,270)	\$ 1,177,298			

**Footnotes:**

(1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.

The Building Fund is used to account for revenues and expenditures related to current construction project.

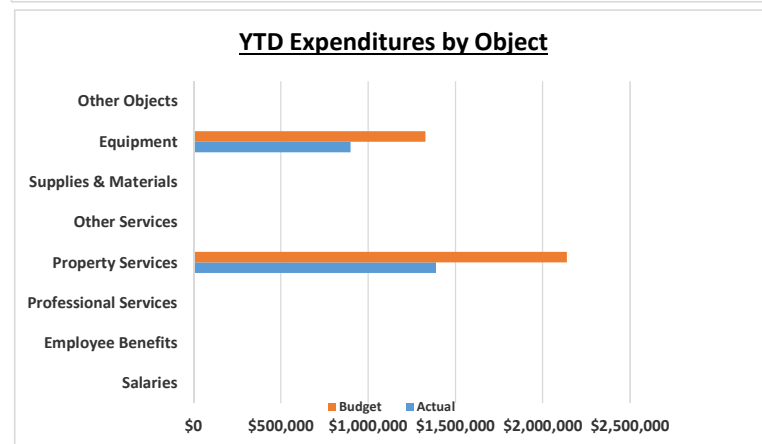
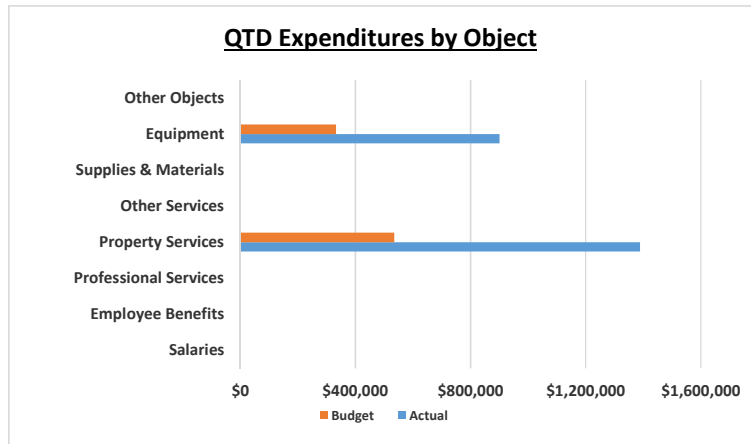
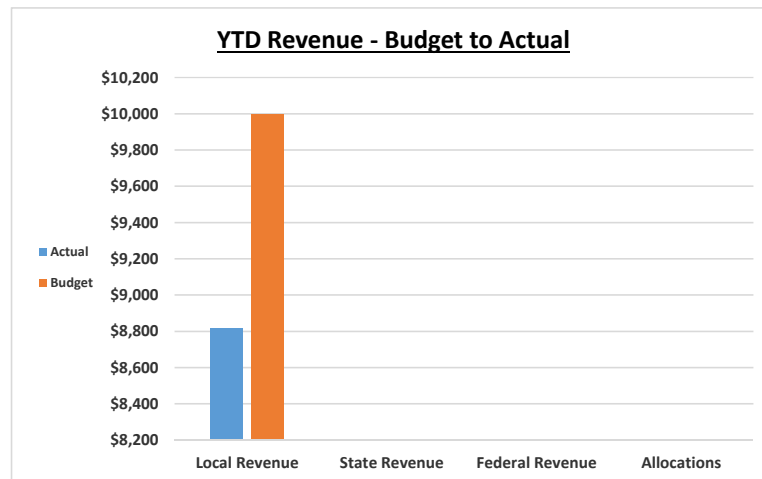
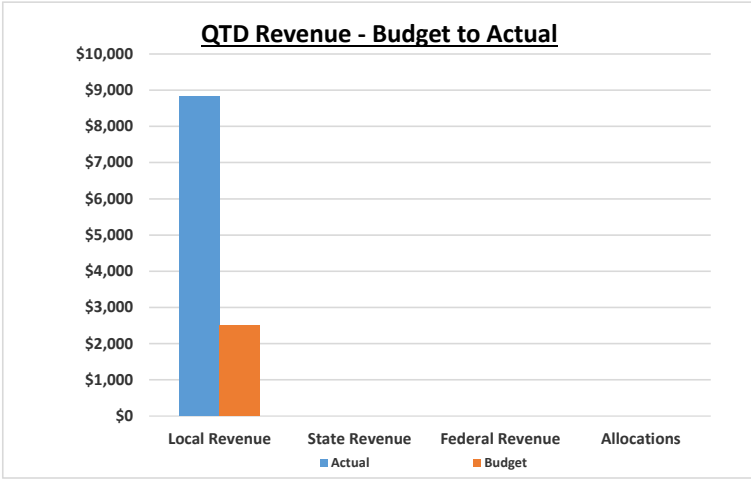
**Strasburg School District 31J**

Balance Sheet  
Building Fund (41)  
September 30, 2024

	<u>FY 24-25</u>	<u>FY 23-24</u>
<b>Assets</b>		
Cash and investments	\$409,378	\$1,299,729
Receivables		
Prepaid expenses		
Due to other Funds	<u>(\$2,060,000)</u>	
<b>Total Assets</b>	<u><b>(\$1,650,622)</b></u>	<u><b>\$1,299,729</b></u>
<b>Liabilities</b>		
Accounts Payable	\$731,635	
Accrued Salaries		
Deferred Revenue		
Due to other funds		
<b>Total Liabilities</b>	<u><b>\$731,635</b></u>	<u><b>\$0</b></u>
<b>Fund Equity</b>		
Restricted		
Unassigned	<u>(\$2,382,257)</u>	\$1,299,729
<b>Total Fund Equity</b>	<u><b>(\$2,382,257)</b></u>	<u><b>\$1,299,729</b></u>
<b>Total Liabilities and Fund Equity</b>	<u><u><b>(\$1,650,622)</b></u></u>	<u><u><b>\$1,299,729</b></u></u>

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Building Fund (41)**  
**September 30, 2024**

**Building Fund**



**Strasburg School District 31J**

Quarterly Financial Summary

Capital Reserve Fund (43)

September 30, 2024

	FY 24-25 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	QTD	
	Actual	Budget			Actual	Budget			Actual	
<b>Revenues</b>										
Local Revenue	1,623	925	698	175.50%	1,623	3,700	(2,077)	43.88%	1,587	
State Revenue	0	0	0	N/A	0		0	N/A	0	
Federal Revenue		0	0	N/A			0	N/A		
Allocations		0	0	N/A			0	N/A		
<b>Total Revenues</b>	\$ 1,623	\$ 925	\$ 698	175.50%	\$ 1,623	\$ 3,700	\$ (2,077)	43.88%	\$ 1,587	
<b>Expenditures</b>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	
Employee Benefits	0	0	0	N/A	0	0	0	N/A	0	
Professional Services	0	0	0	N/A	0	0	0	N/A	0	
Property Services	0	0	0	N/A	0	0	0	N/A	0	
Other Services	0	0	0	N/A	0	0	0	N/A	0	
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	
Equipment	0	0	0	N/A	0	0	0	N/A	0	
Other Objects	0	0	0	N/A	0	0	0	N/A	0	
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
<b>Other Financing Uses</b>										
Transfers Out	0	0	0	N/A			0	N/A		
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
<b>Income (Loss)</b>	\$ 1,623	\$ 925	\$ 698		\$ 1,623	\$ 3,700	\$ (2,077)	43.88%	\$ 1,587	
<b>Audited/Estimated Fund Balance, Beginning of Year</b>					557,064	557,064				
<b>Fund Balance, End of Period</b>					\$ 558,688	\$ 560,764	\$ (2,077)			

**Footnotes:**

(1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.

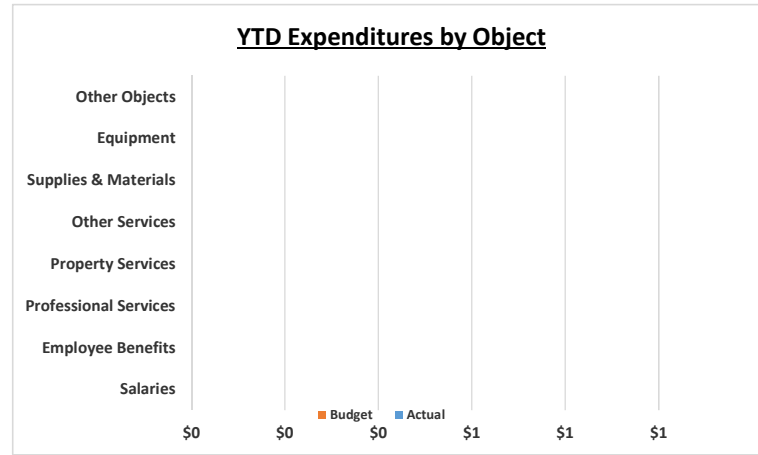
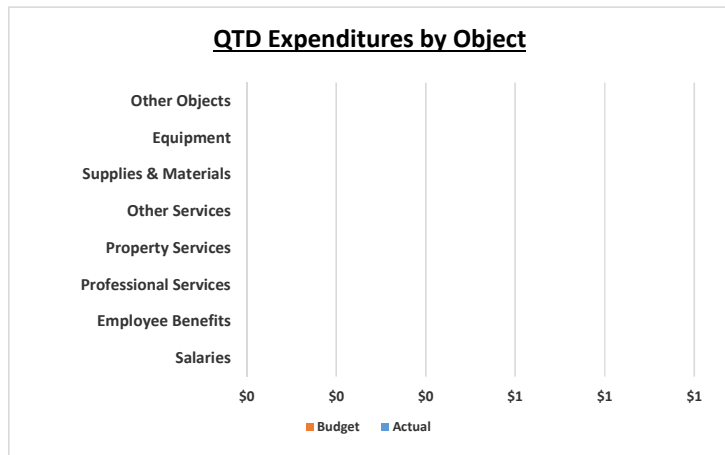
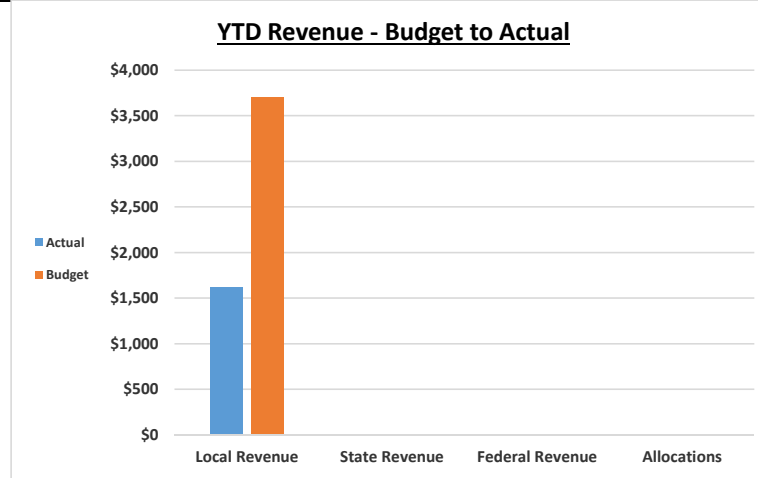
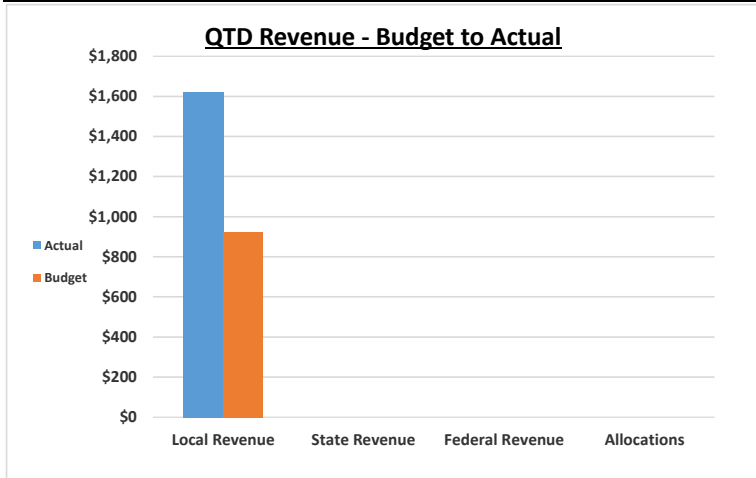
**Strasburg School District 31J**

Balance Sheet  
Capital Reserve Fund (43)  
September 30, 2024

	<u>FY 24-25</u>	<u>FY 23-24</u>
<b>Assets</b>		
Cash and investments	\$570,201	\$558,651
Receivables		
Prepaid expenses		
Due to other Funds		
<b>Total Assets</b>	<u>\$570,201</u>	<u>\$558,651</u>
<b>Liabilities</b>		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>
<b>Fund Equity</b>		
Restricted	\$570,201	\$558,651
Unassigned		
<b>Total Fund Equity</b>	<u>\$570,201</u>	<u>\$558,651</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$570,201</u>	<u>\$558,651</u>

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Capital Reserve Fund (43)**  
**September 30, 2024**

**Capital Reserve/Capital Projects Fund**



**Strasburg School District 31J**

Quarterly Financial Summary

Student Activity Fund

September 30, 2024

	FY 24-25 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	1st Quarter	
	Actual	Budget			Actual	Budget			Actual	
<b>Revenues</b>										
Local Revenue	65,896	100,000	(34,104)	65.90%	65,896	400,000	(334,104)	16.47%		27,815
State Revenue		0	0	N/A			0	N/A		
Federal Revenue		0	0	N/A			0	N/A		
Allocations		0	0	N/A			0	N/A		
<b>Total Revenues</b>	\$ 65,896	\$ 100,000	\$ (34,104)	65.90%	\$ 65,896	\$ 400,000	\$ (334,104)	16.47%	\$	27,815
<b>Expenditures</b>										
Salaries		0	0	N/A			0	N/A		
Employee Benefits		0	0	N/A			0	N/A		
Professional Services		0	0	N/A			0	N/A		
Property Services		0	0	N/A			0	N/A		
Other Services		0	0	N/A			0	N/A		
Supplies & Materials	95,154	93,750	(1,404)	101.50%	95,154	375,000	279,846	25.37%		25,356
Equipment		0	0	N/A			0	N/A		
Other Objects		0	0	N/A			0	N/A		
<b>Total Expenditures</b>	\$ 95,154	\$ 93,750	\$ (1,404)	101.50%	\$ 95,154	\$ 375,000	\$ 279,846	25.37%	\$	25,356
<b>Other Financing Uses</b>										
Transfers Out	0	0	0	N/A			0	N/A		
<b>Total Other Financing Uses</b>	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$	-
<b>Income (Loss)</b>	\$ (29,258)	\$ 6,250	\$ (35,508)		\$ (29,258)	\$ 25,000	\$ (54,258)	-117.03%	\$	2,459
<b>Audited/Estimated Fund Balance, Beginning of Year</b>					190,938	190,938				
<b>Fund Balance, End of Period</b>					\$ 161,680	\$ 215,938	\$ (54,258)			

**Footnotes:**

(1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.

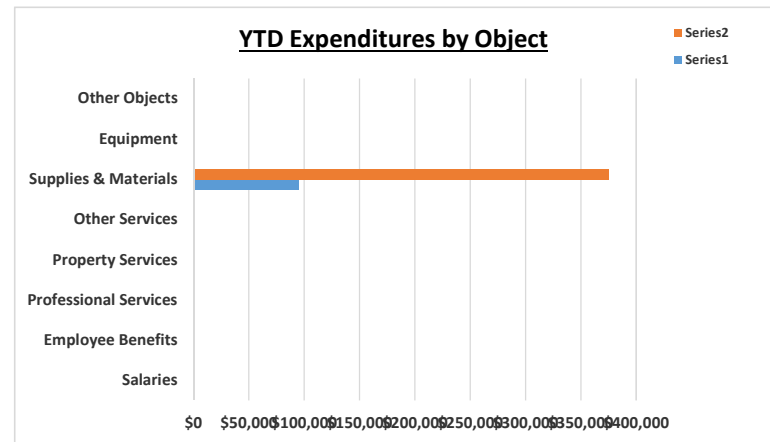
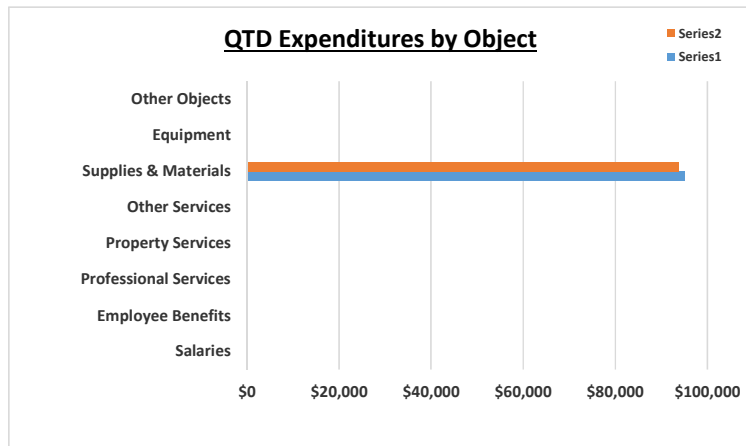
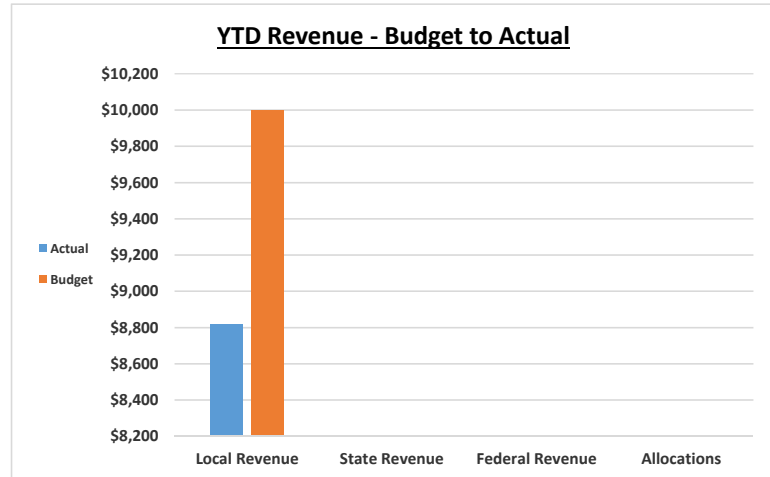
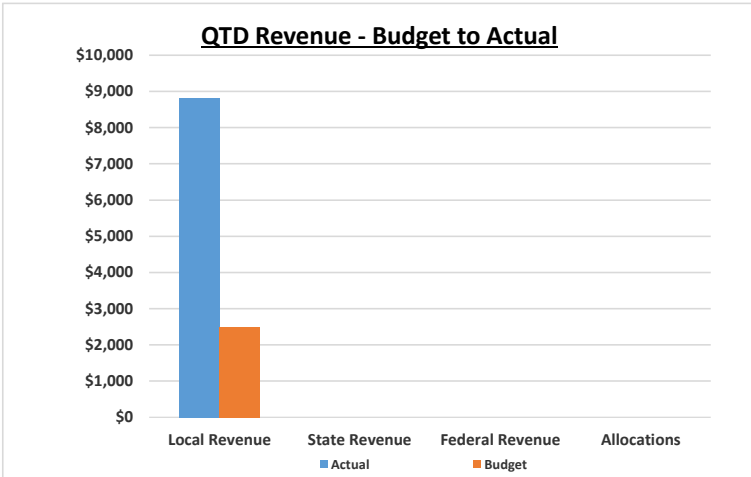
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

**Strasburg School District 31J**

Balance Sheet  
Student Activity Fund  
September 30, 2024

	<u>FY 24-25</u>	<u>FY 23-24</u>
<b>Assets</b>		
Cash and investments	\$165,177	\$237,917
Receivables		
Prepaid expenses		
Due to other Funds		
<b>Total Assets</b>	<u>\$165,177</u>	<u>\$237,917</u>
<b>Liabilities</b>		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$0</u>
<b>Fund Equity</b>		
Restricted		
Unassigned	\$165,177	\$237,917
<b>Total Fund Equity</b>	<u>\$165,177</u>	<u>\$237,917</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$165,177</u>	<u>\$237,917</u>

**Strasburg School District 31J**  
**Quarterly Financial Summary**  
**Student Activity Fund**  
**September 30, 2024**



**CRS - 22-45-102 (b)**

**(b)** The board of education of each school district shall review the financial condition of said school district at least quarterly during the fiscal year. The board shall require the secretary, treasurer, or any employee who has duties which relate to the fiscal affairs of said school district to submit a financial report covering the fiscal actions involving the general fund, and other funds that the board may request, at least quarterly. At a minimum, the report shall include:

- (I)** The actual amounts spent and received as of the date of the report from each of the several funds budgeted by the district for the fiscal year, expressed as dollar amounts and as percentages of the annual budget;
- (II)** The actual amounts spent and received for each fund for the same period in the preceding fiscal year, expressed as dollar amounts and as percentages of the annual budget;
- (III)** The expected year-end fund balances, expressed as dollar amounts and as percentages of the annual budget; and
- (IV)** A comparison of the expected year-end fund balances with the amount budgeted for that fiscal year.



# Strasburg School District 31J

## MILL LEVY CERTIFICATION RESOLUTION

**WHEREAS**, pursuant to section 22-40-102, Colorado Revised Statutes, on or before January 10, 2024, the Board of Education of Strasburg School District 31J shall certify to the Board of County Commissioners of Adams and Arapahoe Counties the amounts necessary to be raised from levies against the valuation for assessment of all taxable property located within the School District for the General Fund and the Bond Redemption Fund for the current fiscal year; and,

**WHEREAS**, the Adams and Arapahoe County Assessors have provided to Strasburg School District 31J the 2024 Certifications of Valuation, and written notice to the School District of refunds and abatements as of August 1, 2024; and,

**WHEREAS**, under applicable Colorado law, including the provisions of section 39-10-114, Colorado Revised Statutes, the Board of Education of Strasburg School District 31J shall adjust its mill levy, as determined under the Public School Finance Act of 1994, section 22-54-101 et seq., Colorado Revised Statutes, to collect revenues lost through previous years' abatements and refunds.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Education of Strasburg School District 31J, Adams County, Colorado, herewith authorizes and certifies to the Board of County Commissioners of Adams and Arapahoe Counties, State of Colorado, the total amount of \$3,839,661 to be raised from a levy of 29.296 mills consisting of a standard levy of 27.000 mills pursuant to the Public School Finance Act of 1994, 2.227 mills approved by voters as mill levy overrides, and .069 mills for abatements and refunds against the net valuation of assessment in the amount of \$131,063,217 for all taxable property located within the boundaries of the School District for the General Fund of the School District for the fiscal period beginning July 1, 2024 and ending June 30, 2025; and

**BE IT FURTHER RESOLVED**, that the Board of Education of the Strasburg School District 31J, Adams County, Colorado, herewith authorizes and certifies to the Board of County Commissioners of Adams and Arapahoe Counties, State of Colorado, the total amount of \$1,500,019 to be raised from a levy of 11.445 mills against the net valuation of assessment in the amount of \$131,063,217 for all taxable property located within the boundaries of the School District for the Bond Redemption Fund of the School District for the fiscal period beginning July 1, 2024 and ending June 30, 2025; and

***BE IT FURTHER RESOLVED***, that the Strasburg School District31J Board of Education, Adams County, Colorado, hereby authorizes its Superintendent and Chief Financial Officer to modify the final mill levy to generate the budgeted property tax revenues as may be required by changes in assessed valuation value made by the Adams and Arapahoe County Assessors prior to December 15, 2024.

***BE IT FURTHER RESOLVED***, that the Secretary of the Board of Education be, and is hereby directed to forward the certification for each fund by a copy of this Resolution to the Board of County Commissioners for Adams and Arapahoe Counties, State of Colorado.

Approved this 11th day of November, 2024.

STRASBURG SCHOOL DISTRICT 31J

By: \_\_\_\_\_  
President

Attest:

\_\_\_\_\_  
Secretary

# Mill Levy Comparison

\*Information is subject to change once actual county valuations received in early December.\*

FUND	Projected December 2024		December 2023		Variance	
	Dollar Value	Mill Total	Dollar Value	Mill Total		
<b>General Fund</b>						
Total Program	\$3,538,707	27.000	\$3,519,668	27.000	\$19,039	0.000
Hold Harmless	\$0	0.000	\$0	0.000	\$0	0.000
Voter Approved Mill Levy Override/s	\$291,878	2.227	\$299,954	2.301	(\$8,076)	(0.074)
Abatement	\$9,076	0.069	\$17,077	0.131	(\$8,001)	(0.062)
<b>Total General Fund</b>	<b>\$3,839,661</b>	<b>29.296</b>	<b>\$3,836,699</b>	<b>29.432</b>	<b>\$2,962</b>	<b>(0.136)</b>
<b>Bond Redemption Fund</b>	<b>\$1,500,019</b>	<b>11.445</b>	<b>\$1,500,030</b>	<b>11.507</b>	<b>(\$11)</b>	<b>(0.062)</b>
<b>Transportation Fund</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>
<b>Special Building &amp; Technology</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>
<b>Supplemental Capital Construction, Technology, &amp; Maintenance</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>
<b>Other</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>	<b>\$0</b>	<b>0.000</b>
<b>Total Non-General Fund</b>	<b>\$1,500,019</b>	<b>11.445</b>	<b>\$1,500,030</b>	<b>11.507</b>	<b>(\$11)</b>	<b>(0.062)</b>
<b>Strasburg School District 31J TOTAL</b>	<b>\$5,339,680</b>	<b>40.741</b>	<b>\$5,336,729</b>	<b>40.939</b>	<b>\$2,951</b>	<b>(0.198)</b>

0

INSTRUCTIONAL	Current Para	PHONE	K-8	LICENSE EXPIRES:	ADD'L. PHONE & INFORMATION	Email	Notes
Archuleta, Jodie	X			10/9/2024			
Armendaria-Nol, Maria				10/7/2025			
Beals, Amanda			K-12	12/21/2024	Avaliable Friday's ONLY		
Bultje, Marcella			PK-8	7/26/2025	Elementary and Middle School		
Crouse, Vicki			K-12	2/14/2031			
Davidson, Bonnie L.	X			12/6/2024			
Day, Les			K-12	3/27/2026			
Dewolf, Corey			K-12	4/13/2025	M-F		
Dwyer, Ryan			K-12	2/4/2025			
Egloff, Alyssa			K-12	6/18/2026			
Elliott, Diana (BOE Member)			K-12	5/18/2026	SPED ONLY		
Elliott, Kurt			K-12	3/19/2027			
Estrada Bustillos, Aurora			K-5	11/20/2024	Elementary Only		Added to sub list on 12/1/2023
Galindo, Isaac			K-12	12/28/2024			Added to sub list on 1/4/2024
Griggs, Cynthia			K-12	3/2/2025			
Gudka, Linda			K-12	4/23/2027			
Hager, Kelly			K-12	1/11/2025			
Haven, Patty			K-12	3/13/2025			Added to sub list 10.31.24
Jefferies, Julie			K-12	3/2/2026	K-12		
Johnson, Susan			K-12	9/16/2029	Cell: 772-215-6887 - SES Only		
Kruse, Colleen			PK-5	5/21/2024			Working on renewal
Lee, Ronda			K-12	9/28/2027	Middle & High School only		
Leisge, Chris			K-12	1/7/2029	Limited availability- teaching at RRCC now		
Lopez, Amber			K-12	3/11/2026			
Muehlhausen, Corine			K-12	2/14/2025			
Ortiz, Duce			K-12	1/17/2025			
Osborne, Deb			K-12	8/19/2025			
Parker, Tommy			K-12	2/14/2025	Friday's only for now		
Sherer, Patty			K-12	8/23/2024	303-913-4063 - Cell		Left voicemail 9/17/2024
Smith, Cutter			K-12	11/29/2024			
Terry, Kim			K-12	12/19/2026	Mon. and Fri		
Thompson, Nancy			K-12	9/13/2024	Mon-Thur		added 11.3.23
Vining, Rita			K-12	9/11/2026			
Wacker, Ashlee			K-12	10/12/2024	Starting 10/20		
Wedeward, Raina			K-12	5/23/2026			Added 8/28/2024
Winklepleck, Brenda			K-12	1/25/2028			
Wright, Kenneth			K-12	3/6/2027	Call Nancy before calling this sub		
<b>PARAS/CLERICAL</b>		<b>PHONE</b>	<b>GRADES</b>		<b>ADD'L. PHONE &amp; INFORMATION</b>		
Anderson, Lisa					Bus Driver. Only able mid day		
Brunsvold, Bertha							
Busse, Susan					Avaliable everyday		Added to sub list on 12/7/2023
Cobos, Edith							Added to sub list 8/8/24
Elliott, Kurt							
Ewertz, Karen			PK-8		Elementary Only		
Garrett, Jaclyn							
Goble, Tanya					M-F		
Hassell, Samantha							Added to sub list on 9.20.24
Headley, Ciara							Added to sub list on 9.23.2024

Hernandez, Emilia Saenz							
Hickson, Kenade							Added to sub list 10.15.2024
Holcomb, Donna*			Pre	10/1/2021	Elementary Only		
Kruse, Colleen							
Lewis, Sharon					Library or Office Only- or classes with little walking		
Lontine, Amanda							
Ramirez, Adriana					Avaliable Tues-Fri 7:55am-10:30am		Added to sub list on 2.14.24
Sewald, Deb					Elementary Only		
Steinman, Bethny							
Still, Kelly							