



Strasburg School District 31-J

Agenda

SCHOOL DISTRICT BOARD OF EDUCATION

Worksession

October 27, 2025 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, 1st Vice President

Daymon Johnson, 2nd 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. Call to Order
- II. Roll Call
- III. Adoption of Agenda
- IV. Discussion Topics
 - a. CASB Resolutions
 - b. Meals (Bus Drivers and Teams)
 - c. Policy Updates/Discussion
 - i. Naming
 - ii. KF
 - iii. JJJ-R (Extracurricular Activity Eligibility)
 - d. Quarterly Financial Report
 - e. Bonus Structure
 - f. Mid-Year Superintendent Evaluation
- V. Adjournment



Strasburg School District 31J
Quarterly Financial Statements
Fiscal Year 2025-26

September 30, 2025



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, 2025

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Strasburg School District 31J
Quarterly Financial Summary
General Fund
September 30, 2025

	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD	
	Actual	Budget (1)							Actual	
Revenues										
Local Revenue	180,306	1,246,818	(1,066,512)	14.46%	180,306	4,987,272	(4,806,966)	3.62%	157,014	(2)
Intermediate Sources	357	89	268	401.12%	357	357	0	100.00%	665	
State Revenue	3,694,775	2,667,494	1,027,281	138.51%	3,694,775	10,669,977	(6,975,203)	34.63%	2,600,132	(3)
Federal Revenue	0	25,220	(25,220)	0.00%	0	100,881	(100,881)	0.00%	62,942	(4)
Allocations	0	(25,000)	25,000	0.00%	0	(100,000)	100,000	0.00%	0	
Total Revenues	\$ 3,875,438	\$ 3,914,621	\$ (39,183)	99.00%	\$ 3,875,438	\$ 15,658,488	\$ (11,783,050)	24.75%	\$ 2,820,754	
Expenditures by Program										
Instructional Services	1,634,500	2,244,430	609,930	72.82%	1,634,500	8,977,719	7,343,219	18.21%	857,459	
Pupil Services (2100)	136,689	231,036	94,347	59.16%	136,689	924,144	787,455	14.79%	90,784	
Instr. Staff Support (2200)	128,557	112,616	(15,941)	114.15%	128,557	450,465	321,908	28.54%	61,061	
General Administration (2300)	133,947	111,671	(22,276)	119.95%	133,947	446,683	312,736	29.99%	97,063	
School Administration (2400)	266,916	322,306	55,390	82.81%	266,916	1,289,225	1,022,309	20.70%	213,819	
Business Services (2500)	54,576	57,623	3,047	94.71%	54,576	230,491	175,915	23.68%	38,098	
Maintenance & Operations (2600)	790,134	556,156	(233,978)	142.07%	790,134	2,224,622	1,434,488	35.52%	686,312	(5)
Transportation Services (2700)	160,794	143,343	(17,451)	112.17%	160,794	573,370	412,576	28.04%	119,096	
Central Services (2800)	225,446	141,546	(83,900)	159.27%	225,446	566,185	340,739	39.82%	209,750	(6)
Other Services	10,441	3,451	(6,990)	302.55%	10,441	13,804	3,363	75.64%	0	(7)
Total Expenditures	\$ 3,542,000	\$ 3,924,178	\$ 382,178	90.26%	\$ 3,542,000	\$ 15,696,709	\$ 12,154,709	22.57%	\$ 2,373,443	
Other Financing Uses										
Transfers Out	0	0	0	N/A	0	0	0	N/A	0	
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 333,438	\$ (9,557)	\$ 342,995		\$ 333,438	\$ (38,221)	\$ 371,659	(9)	\$ 447,311	
Audited/Estimated Fund Balance, Beginning of Year					3,641,321	3,641,321				
Fund Balance, End of Period					\$ 3,974,759	\$ 3,603,100	\$ 371,659			

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 Equalization over 9 month period which results in higher monthly payments until property tax payments.
- (4) Timing of federal revenue payments for grants.
- (5) Summer projects/HVAC repairs - expenses will level out the remainder of the year.
- (6) Purchase of technology at the beginning of fiscal year. Minimal expenses incurred remainder of year with exception of salaries.
- (7) New fencing at SES funded by private donor that was not accounted for in budget. Matching revenue.

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, 2025

Expenditures by Object	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25	Footnotes
	1st Quarter	1/4 x Annual	Variance	%	YTD	Annual	Variance	Percentage	1st Quarter	
	Actual	Budget							Actual	
Salaries	1,611,460	2,100,729	489,269	76.71%	1,611,460	8,402,917	6,791,457	19.18%	1,572,991	(1)
Employee Benefits	504,002	726,600	222,598	69.36%	504,002	2,906,398	2,402,396	17.34%	544,551	
Professional Services	119,552	95,200	(24,352)	125.58%	119,552	380,800	261,248	31.39%	94,970	
Property Services	126,830	106,069	(20,761)	119.57%	126,830	424,275	297,445	29.89%	151,067	
Other Services	449,858	492,212	42,354	91.40%	449,858	1,968,846	1,518,988	22.85%	436,114	
Supplies & Materials	567,593	349,213	(218,380)	162.53%	567,593	1,396,852	829,259	40.63%	478,806	
Capital Outlay	136,854	46,550	(90,304)	293.99%	136,854	186,200	49,346	73.50%	332	
Other Objects	25,853	7,500	(18,353)	344.70%	25,853	30,000	4,147	86.18%	20,949	
Other Uses	0	0	0	N/A	0	0	0	N/A	0	
Total Expenditures	\$ 3,542,000	\$ 3,924,073	\$ 382,073	90.26%	\$ 3,542,002	\$ 15,696,289	\$ 12,154,287	22.57%	\$ 3,299,781	

Footnotes:

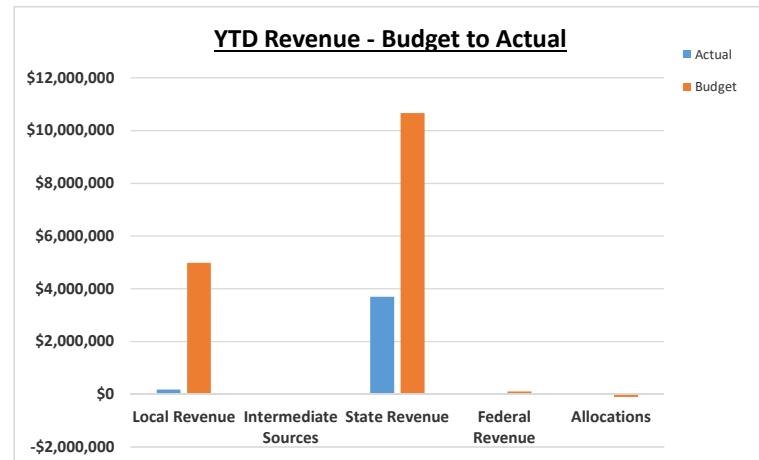
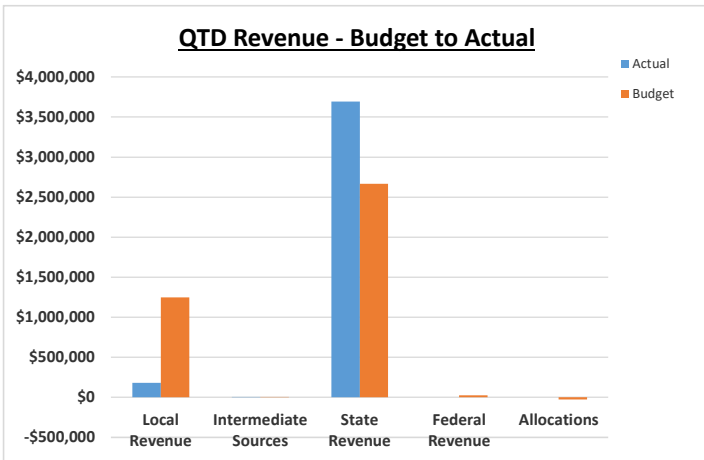
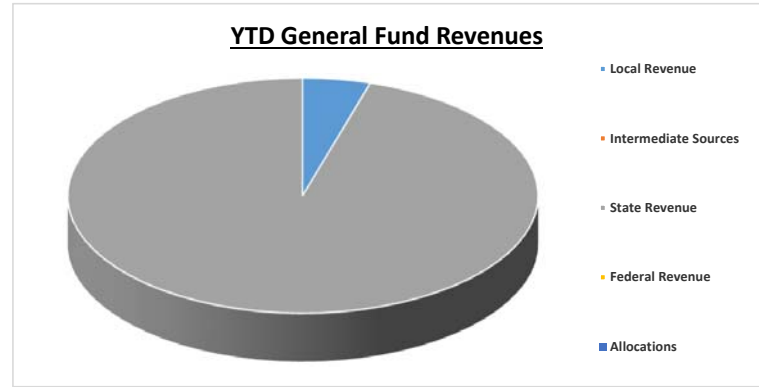
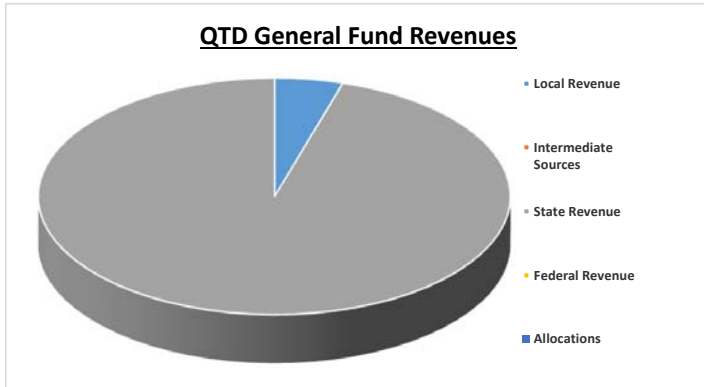
(1) Final payment for hail insurance claim.

Strasburg School District 31J

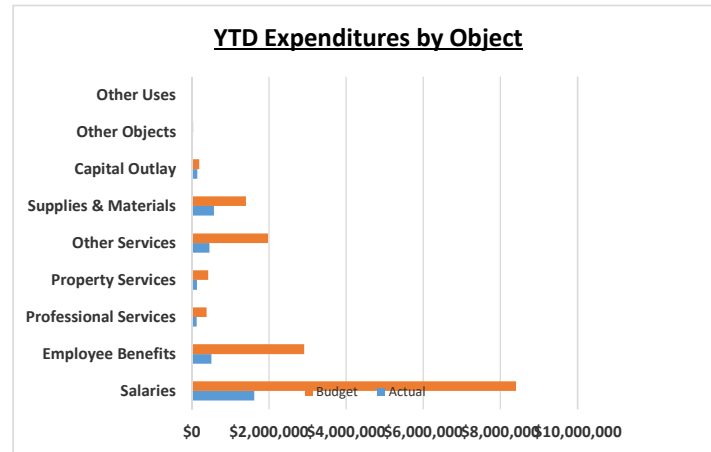
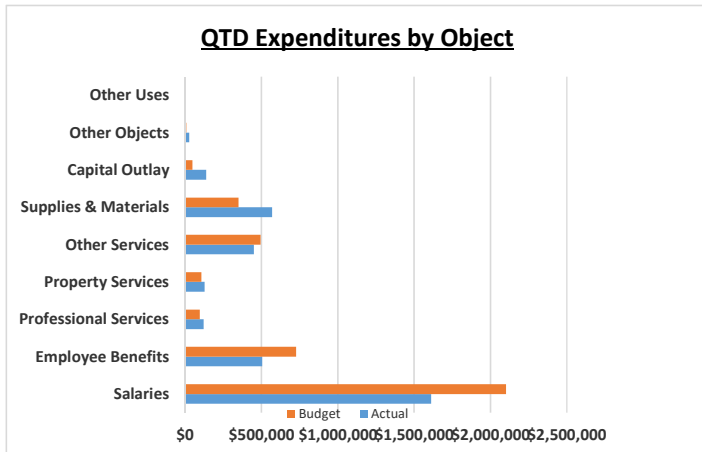
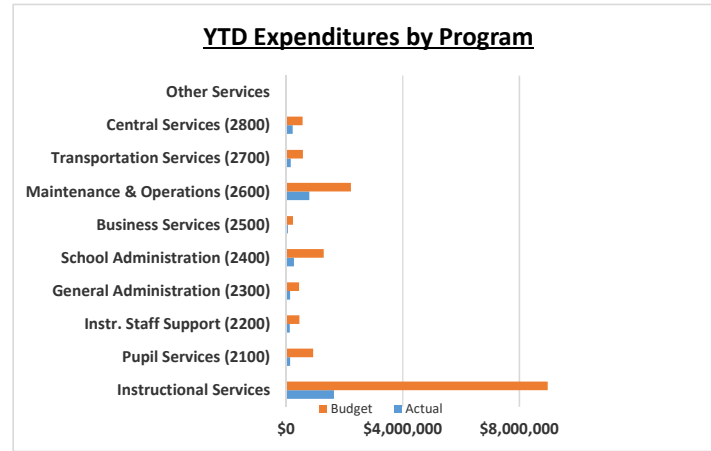
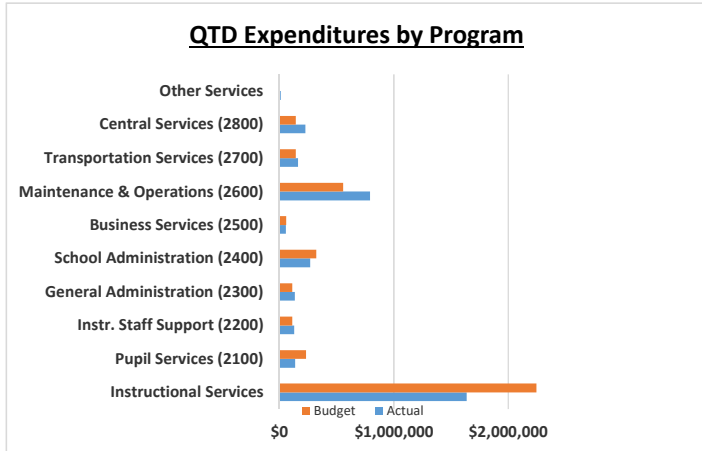
Balance Sheet
General Fund
9/30/2025

	FY 25-26	FY 24-25
Assets		
Cash and investments	\$4,599,211	\$4,097,270
Receivables	\$7,203	\$78,758
Prepaid expenses	\$60,520	\$0
Due from other Funds	\$100,308	\$2,133,203
Total Assets	\$4,767,242	\$6,309,231
Liabilities		
Accounts Payable	\$92,755	\$585,828
Accrued Salaries	\$0	\$536,369
Deferred Revenue	\$24,022	\$42,064
Due to other funds	\$0	\$0
Total Liabilities	\$116,778	\$1,164,261
Fund Equity		
Restricted	\$478,000	\$511,000
Unassigned	\$4,172,465	\$4,633,971
Total Fund Equity	\$4,650,465	\$5,144,971
Total Liabilities and Fund Equity	\$4,767,242	\$6,309,232

Strasburg School District 31J
Quarterly Financial Summary
General Fund
September 30, 2025



Strasburg School District 31J
Quarterly Financial Summary
General Fund
September 30, 2025



Strasburg School District 31J

Quarterly Financial Summary

Food Services Fund (21)

September 30, 2025

	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 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	
Revenues										
Local Revenue	511	7,700	(7,189)	6.63%	511	30,800	(30,289)	1.66%	5,343	
State Revenue	0	50,925	(50,925)	0.00%	0	203,700	(203,700)	0.00%	(9)	(2)
Federal Revenue	0	91,443	(91,443)	0.00%	0	365,770	(365,770)	0.00%	0	(2)
Allocations	0	25,000	(25,000)	0.00%	0	100,000	(100,000)	0.00%	0	
Total Revenues	\$ 511	\$ 175,068	\$ (174,557)	0.29%	\$ 511	\$ 700,270	\$ (699,759)	0.07%	\$ 5,334	
Expenditures										
Salaries	39,086	56,965	17,879	68.61%	39,086	227,859	188,773	17.15%	39,798	
Employee Benefits	9,171	12,959	3,788	70.77%	9,171	51,834	42,663	17.69%	9,243	
Professional Services	0	300	300	0.00%	0	1,200	1,200	0.00%	134	
Property Services	0	750	750	0.00%	0	3,000	3,000	0.00%	0	
Other Services	192	0	(192)	N/A	192	0	(192)	N/A	0	
Supplies & Materials	94,417	123,766	29,349	76.29%	94,417	416,154	321,737	22.69%	111,612	
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	
Total Expenditures	\$ 142,866	\$ 194,740	\$ 51,874	73.36%	\$ 142,866	\$ 700,048	\$ 557,182	20.41%	\$ 160,786	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (142,355)	\$ (19,672)	\$ (122,683)		\$ (142,355)	\$ 222	\$ (142,577)	-64037.34%	\$ (155,452)	
Audited/Estimated Fund Balance, Beginning of Year					48,798	48,798				
Fund Balance, End of Period					\$ (93,557)	\$ 49,020	\$ (142,577)			

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) Waiting on payment of food service claims from CDE.

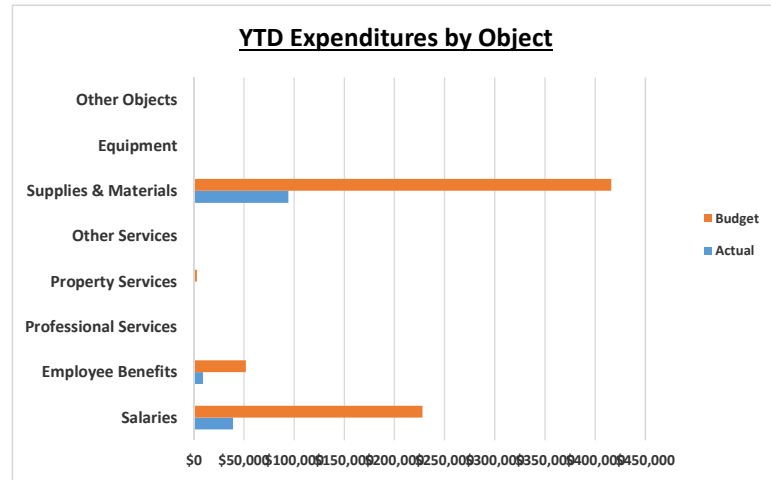
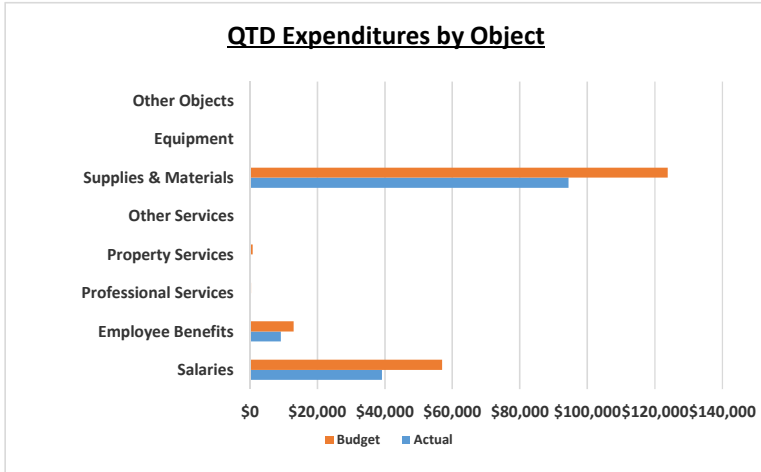
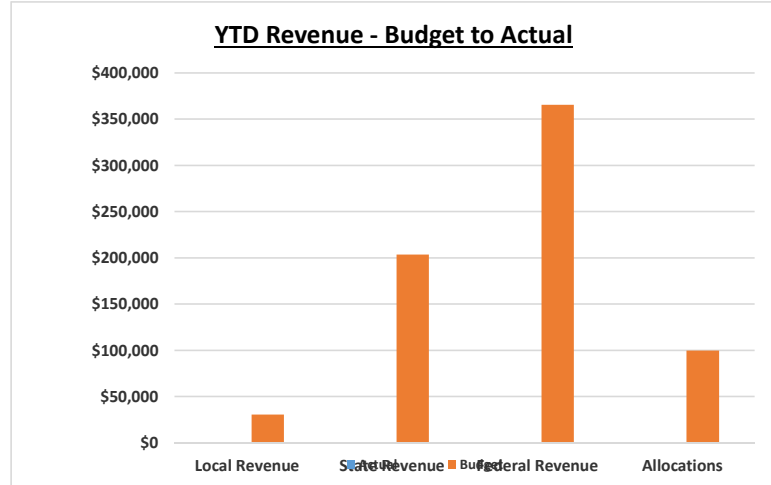
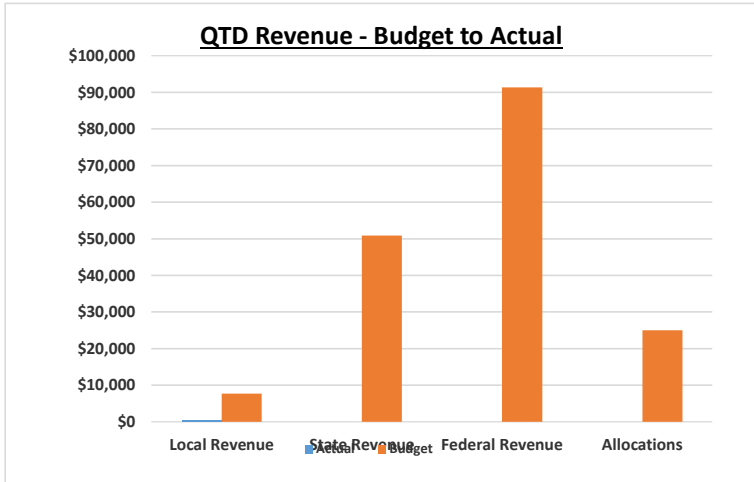
The Food Services Fund is a special revenue fund to record financial transactions related to nutrition services operations.

Strasburg School District 31J

Balance Sheet
Food Services Fund (21)
September 30, 2025

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$5,567	(\$17,522)
Inventory	\$11,610	\$17,870
Prepaid expenses		
Due from other funds	\$0	\$0
Total Assets	\$17,176	\$348
Liabilities		
Accounts Payable		
Accrued Salaries	\$0	\$20,703
Unearned Revenue	\$11,786	\$13,430
Due to other funds	\$100,308	\$73,203
Total Liabilities	\$112,094	\$107,336
Fund Equity		
Restricted	\$11,610	\$13,097
Unassigned	(\$106,528)	(\$120,086)
Total Fund Equity	(\$94,918)	(\$106,989)
Total Liabilities and Fund Equity	\$17,176	\$348

Strasburg School District 31J
Quarterly Financial Summary
Food Services Fund (21)
September 30, 2025



Strasburg School District 31J

Quarterly Financial Summary
Bond Redemption Fund (31)
September 30, 2025

	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 1st Quarter	Footnotes
	1st Quarter Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	39,196	385,500	(346,304)	10.17%	39,196	1,542,000	(1,502,804)	2.54%	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		
Total Revenues	\$ 39,196	\$ 385,500	\$ (346,304)	10.17%	\$ 39,196	\$ 1,542,000	\$ (1,502,804)	2.54%	\$ 19,018	
Expenditures										
Interest Payments (0800)	0	218,275	218,275	0.00%	0	873,100	873,100	0.00%	0	(2)
Principal Payments (0900)	0	205,000	205,000	0.00%	0	820,000	820,000	0.00%	0	(2)
Other Objects	0	0	0	N/A	0	0	0	N/A	0	
Total Expenditures	\$ -	\$ 423,275	\$ 423,275	0.00%	\$ -	\$ 1,693,100	\$ 1,693,100	0.00%	\$ -	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 39,196	\$ (37,775)	\$ 76,971		\$ 39,196	\$ (151,100)	\$ 190,296	-26%	\$ 19,018	
Audited/Estimated Fund Balance, Beginning of Year					2,180,196	2,180,196				
Fund Balance, End of Period					\$ 2,219,392	\$ 2,029,096	\$ 190,296			

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.

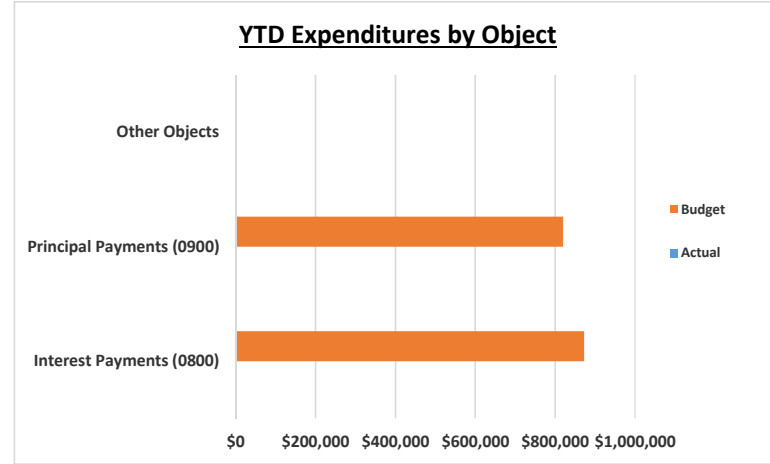
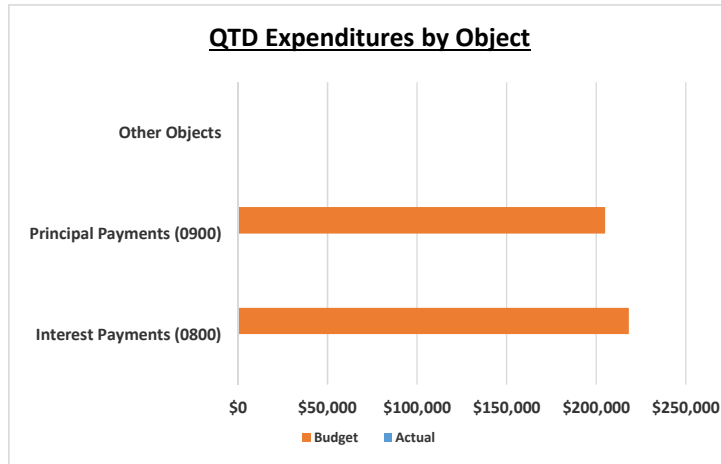
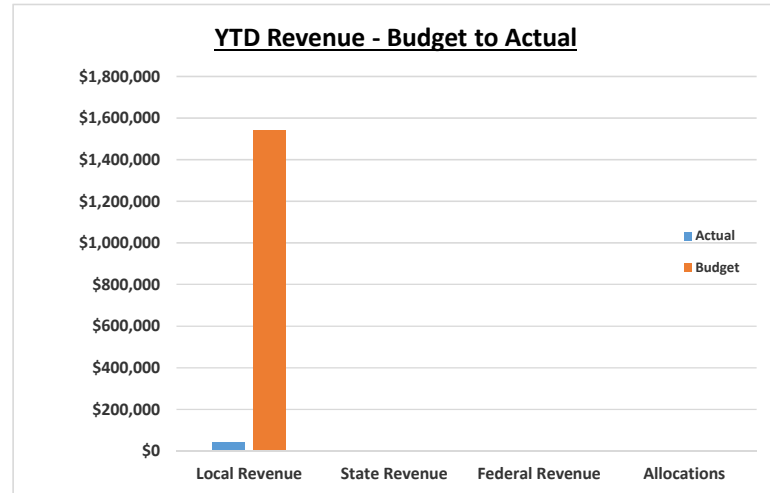
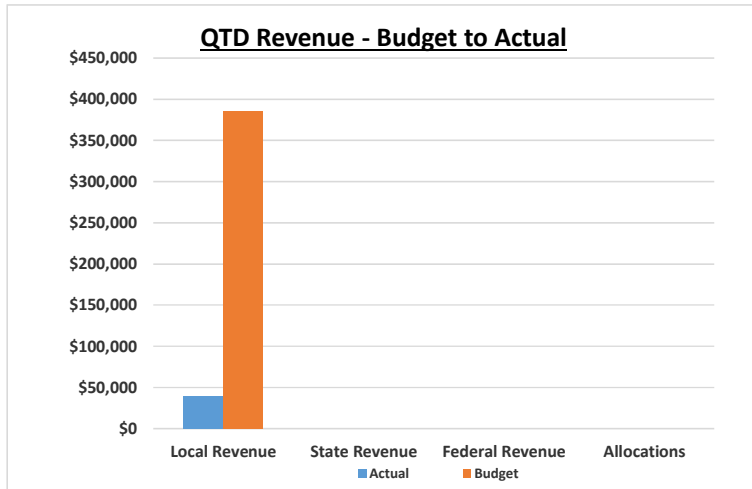
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest, and related expenditures.

Strasburg School District 31J

**Balance Sheet
Bond Redemption Fund (31)
September 30, 2025**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$2,061,306	\$2,195,923
Receivables	\$36,557	\$237,937
Prepaid expenses		
Due to other Funds		
Total Assets	<u>\$2,097,863</u>	<u>\$2,433,860</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue	\$21,003	\$237,937
Due to other funds		
Total Liabilities	<u>\$21,003</u>	<u>\$237,937</u>
Fund Equity		
Restricted	\$2,076,860	\$2,195,923
Unassigned		
Total Fund Equity	<u>\$2,076,860</u>	<u>\$2,195,923</u>
Total Liabilities and Fund Equity	<u><u>\$2,097,863</u></u>	<u><u>\$2,433,860</u></u>

Strasburg School District 31J
Quarterly Financial Summary
Bond Redemption Fund
September 30, 2025



Strasburg School District 31J

Quarterly Financial Summary

Building Fund (41)

September 30, 2025

	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD	
	Actual	Budget (1)							Actual	
Revenues										
Local Revenue	55	0	55	N/A	55	1	54	5457.00%	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		
Total Revenues	\$ 55	\$ -	\$ 55	N/A	\$ 55	\$ 1	\$ 54	5457.00%	\$ 16,643	
Expenditures										
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	0	0	0	N/A	0	0	0	N/A	1,387,969	
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	0	0	0	N/A	0	0	0	N/A	899,908	
Other Objects	0	0	0	N/A	0	0	0	N/A		
Total Expenditures	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ 2,287,877	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 55	\$ -	\$ 55		\$ 55	\$ 1	\$ 54	5457.00%	\$ (2,271,234)	
Audited/Estimated Fund Balance, Beginning of Year					(121,463)	(121,463)				
Fund Balance, End of Period					\$ (121,408)	\$ (121,462)	\$ 54			

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.

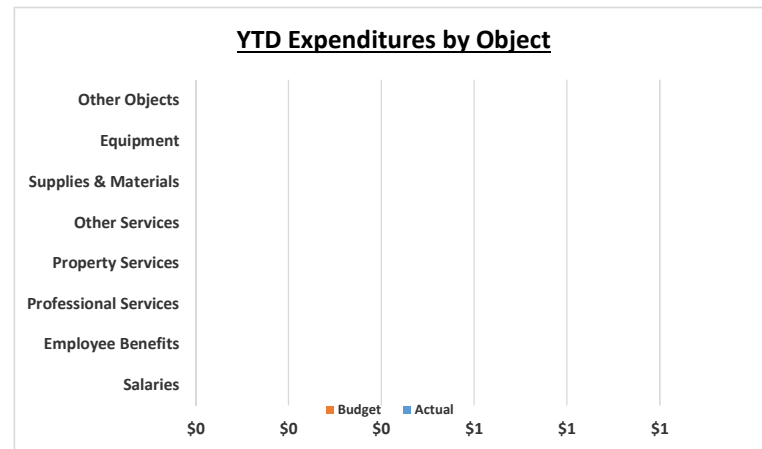
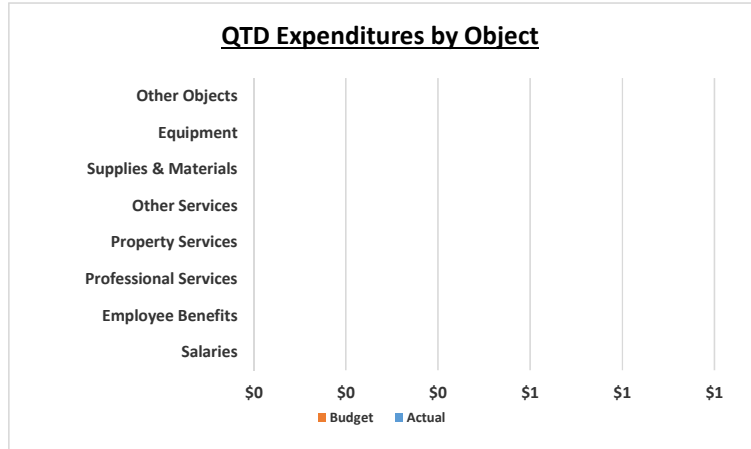
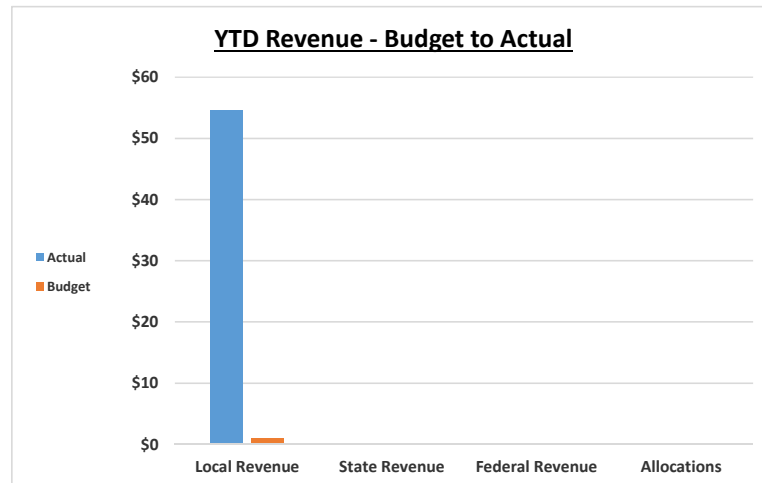
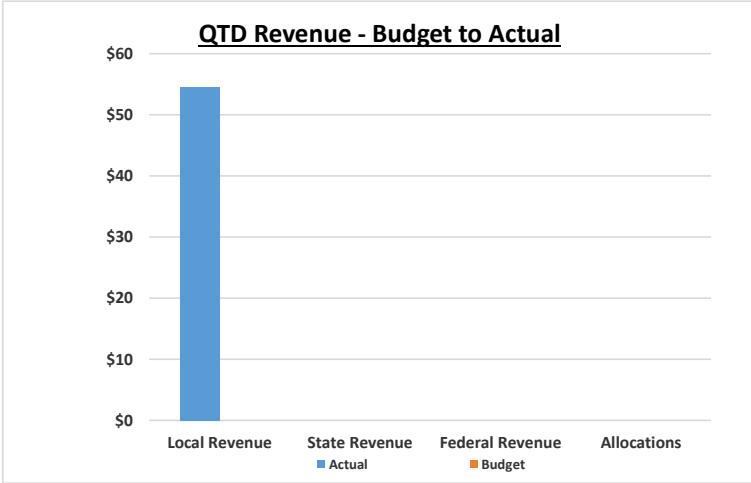
Strasburg School District 31J

Balance Sheet
Building Fund (41)
September 30, 2025

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$10,923	\$409,378
Receivables		
Prepaid expenses		
Due to other Funds		(\$2,060,000)
Total Assets	<u>\$10,923</u>	<u>(\$1,650,622)</u>
Liabilities		
Accounts Payable		\$731,635
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$731,635</u>
Fund Equity		
Restricted	\$10,923	(\$2,382,257)
Unassigned		
Total Fund Equity	<u>\$10,923</u>	<u>(\$2,382,257)</u>
Total Liabilities and Fund Equity	<u>\$10,923</u>	<u>(\$1,650,622)</u>

Strasburg School District 31J
Quarterly Financial Summary
Building Fund (41)
September 30, 2025

Building Fund



Strasburg School District 31J

Quarterly Financial Summary
Capital Reserve Fund (43)
September 30, 2025

	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 1st Quarter	Footnotes
	1st Quarter Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	(111)	925	(1,036)	-12.03%	(111)	3,700	(3,811)	-3.00%	1,587	(2)
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		
Total Revenues	\$ (111)	\$ 925	\$ (1,036)	-12.03%	\$ (111)	\$ 3,700	\$ (3,811)	-3.00%	\$ 1,587	
Expenditures										
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	
Total Expenditures	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (111)	\$ 925	\$ (1,036)		\$ (111)	\$ 3,700	\$ (3,811)	-3.00%	\$ 1,587	
Audited/Estimated Fund Balance, Beginning of Year					456,603	456,603				
Fund Balance, End of Period					\$ 456,492	\$ 460,303	\$ (3,811)			

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) Bank fees - refunded in October.

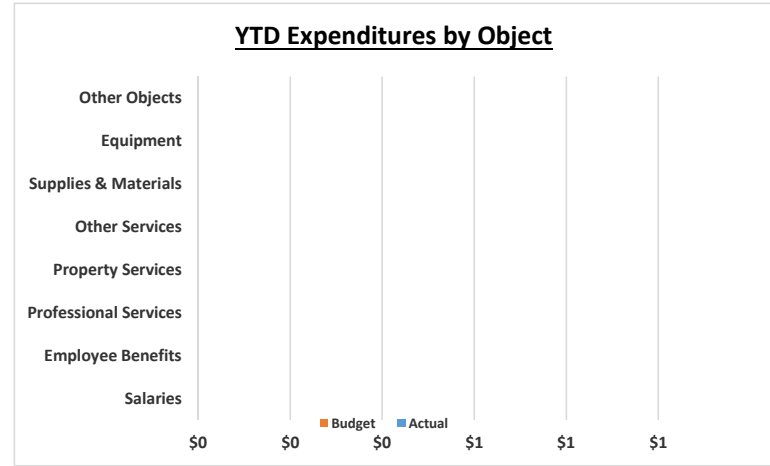
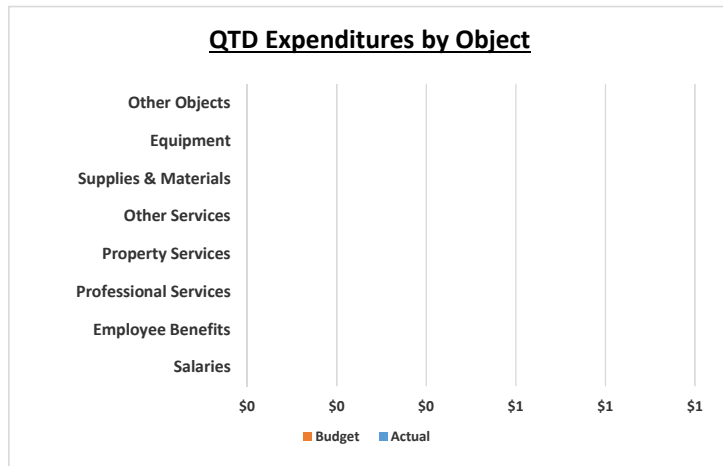
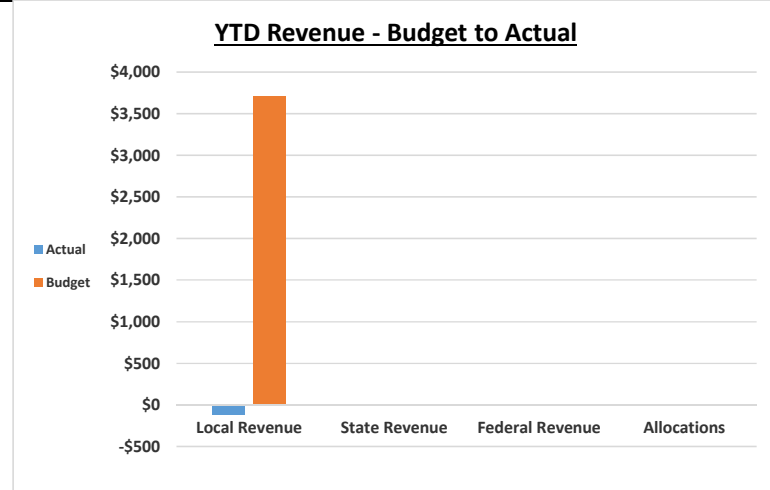
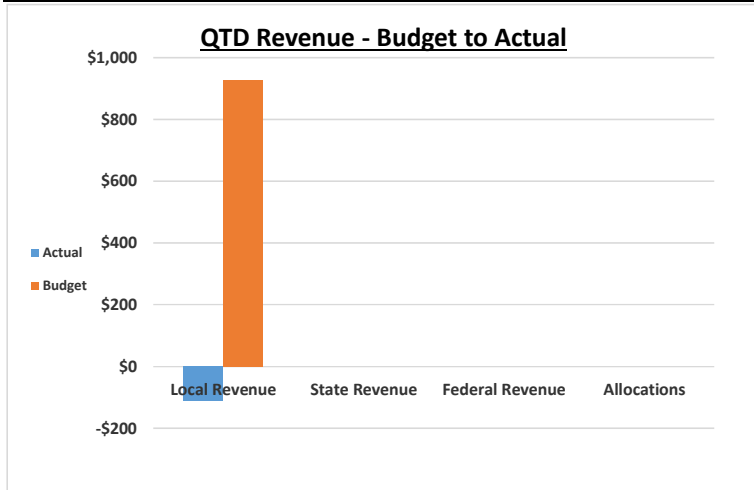
Strasburg School District 31J

Balance Sheet
Capital Reserve Fund (43)
September 30, 2025

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$220,895	\$570,201
Receivables		
Prepaid expenses		
Due to other Funds		
Total Assets	<u>\$220,895</u>	<u>\$570,201</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted	\$220,895	\$570,201
Unassigned		
Total Fund Equity	<u>\$220,895</u>	<u>\$570,201</u>
Total Liabilities and Fund Equity	<u>\$220,895</u>	<u>\$570,201</u>

Strasburg School District 31J
Quarterly Financial Summary
Capital Reserve Fund (43)
September 30, 2025

Capital Reserve/Capital Projects Fund



Strasburg School District 31J

Quarterly Financial Summary
Student Activity Fund
September 30, 2025

	FY 25-26 SECOND QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	QTD	
	Actual	Budget			Actual	Budget			Actual	
Revenues										
Local Revenue	54,407	81,250	(26,843)	66.96%	54,407	325,000	(270,593)	16.74%	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		
Total Revenues	\$ 54,407	\$ 81,250	\$ (26,843)	66.96%	\$ 54,407	\$ 325,000	\$ (270,593)	16.74%	\$ 27,815	
Expenditures										
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	53,037	78,250	25,213	67.78%	53,037	313,000	259,963	16.94%	25,356	
Equipment		0	0	N/A			0	N/A		
Other Objects		0	0	N/A			0	N/A		
Total Expenditures	\$ 53,037	\$ 78,250	\$ 25,213	67.78%	\$ 53,037	\$ 313,000	\$ 259,963	16.94%	\$ 25,356	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 1,370	\$ 3,000	\$ (1,630)		\$ 1,370	\$ 12,000	\$ (10,630)	11.42%	\$ 2,459	
Audited/Estimated Fund Balance, Beginning of Year					216,356	216,356				
Fund Balance, End of Period					\$ 217,726	\$ 228,356	\$ (10,630)			

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.

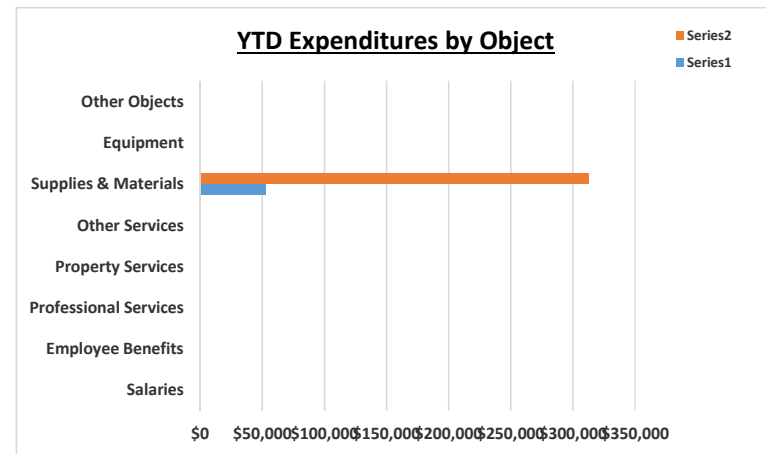
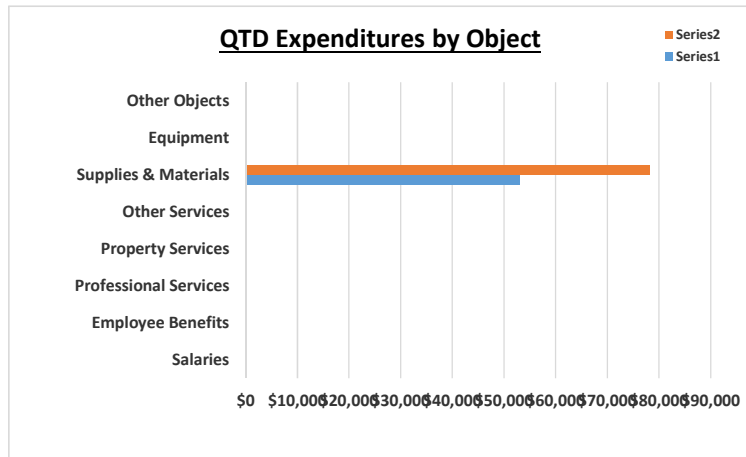
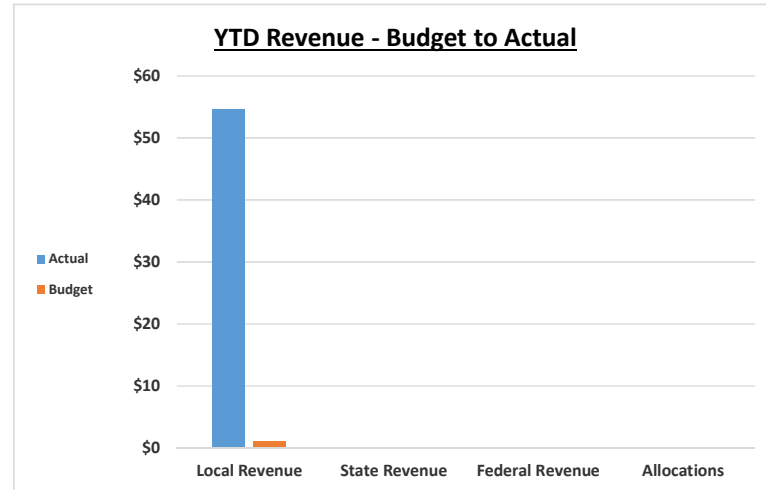
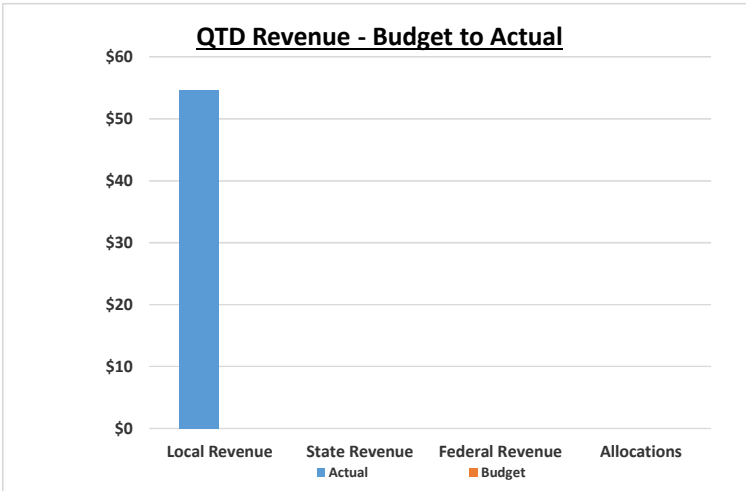
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

Strasburg School District 31J

Balance Sheet
Student Activity Fund
September 30, 2025

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$165,177	\$165,177
Receivables		
Prepaid expenses		
Due to other Funds		
Total Assets	<u>\$169,747</u>	<u>\$165,177</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted	\$169,747	\$165,177
Unassigned		
Total Fund Equity	<u>\$169,747</u>	<u>\$165,177</u>
Total Liabilities and Fund Equity	<u>\$169,747</u>	<u>\$165,177</u>

Strasburg School District 31J
Quarterly Financial Summary
Student Activity Fund
September 30, 2025



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.