

Regular Meeting
Monday, November 10, 2025 6:00 PM
Mountain

Central Service Building
2102 Wagner Street
Strasburg, CO 80136

Diana Elliott: Present

Gema Gomez: Present

Daymon Johnson: Absent

Michael Marrero: Present

Mary O'Malley: Absent

Present: 3, Absent: 2.

Mary O'Malley: Present

Present: 4, Absent: 1.

- I. Opening of Meeting
 - I.a. Roll Call
 - I.b. Pledge of Allegiance
 - I.c. Adoption of the Minutes
 - I.d. Adoption of the Agenda
 - I.e. Land Acknowledgment
 - I.f. Board of Education Norms
- II. Celebrations
 - II.a. Student Accomplishments
 - II.b. Talent Show
 - II.c. Healing Run
 - II.d. Red Ribbon Week
- III. Public Participation/General
- IV. Old Business
 - IV.a. Election Update
- V. New Business
 - V.a. Mid-Year Superintendent Evaluation
- VI. Board Reports/Discussion
 - VI.a. Board Feedback
 - VI.b. Legislative and Colorado Association of School Boards
 - VI.c. District Accountability Committee
 - VI.d. East Central Board of Cooperative Educational Services
 - VI.e. Chamber of Commerce
- VII. Superintendent Report/Discussion
 - VII.a. Building Updates
 - VII.a.i. Scott
 - VII.a.ii. Cameron
 - VII.b. Fiscal Updates
 - VII.b.i. Mill Levy Certification
 - VII.b.ii. Quarterly Board Report

- VII.c. District Safety and Wellness Update
- VII.d. Policy Updates
 - VII.d.i. JJJ-R (Extracurricular Activity Eligibility)
 - VII.d.ii. KF (Community use of School Facilities)
- VIII. Adoption of Consent Agenda
 - VIII.a. Personnel Matters Contract/Letter of Assignments – New Hires/Renewals
 - AJ Hemphill - Math Paraprofessional (SHS)
 - VIII.b. Personnel Matters Contract/Letter of Assignments – Reassignments
 - VIII.c. Personnel Matters Contract/Letter of Assignments – Terminations/Resignations/Non-Renewals
 - VIII.d. Substitute List
 - VIII.e. Q2 Middle School Coaching Assignments
 - VIII.f. Mill Levy Certification
 - VIII.g. Policy JJJ-R (Extracurricular Activity Eligibility)
 - VIII.h. Policy KF (Community Use of Facilities)
- IX. Calendar Review
 - IX.a. Meeting Times and Dates Review
 - IX.a.i.
 - **November:** No Work Session?
 - **December 8:** Regular Board Meeting
 - **December 11–13:** CASB Conference
 - **December:** No Work Session?
 - **January 12:** Regular Board Meeting
 - IX.b. Future Agenda Topics
- X. Adjournment

THE STRASBURG SCHOOL DISTRICT RESPECTFULLY ACKNOWLEDGES THAT THE LAND ON WHICH WE GATHER AND LEARN IS THE TRADITIONAL AND ANCESTRAL HOMELANDS OF THE NORTHERN ARAPAHO AND CHEYENNE PEOPLE.

WE ARE COMMITTED TO GROWING AND DEEPENING OUR RELATIONSHIP WITH THE VIBRANT INDIGENOUS COMMUNITIES WHO CONTINUE TO THRIVE AND UPHOLD THEIR SACRED RELATION TO THIS LAND. WE EXTEND OUR RESPECT TO THE ELDERS OF THE PAST, THE PRESENT, AND FUTURE.



Strasburg School District 31J

Policy:	File:
Board of Education Norms	BEN
Adopted:	Revision:
	September 2025

Board of Education Team Norms

Accountability to the Board and the Community:

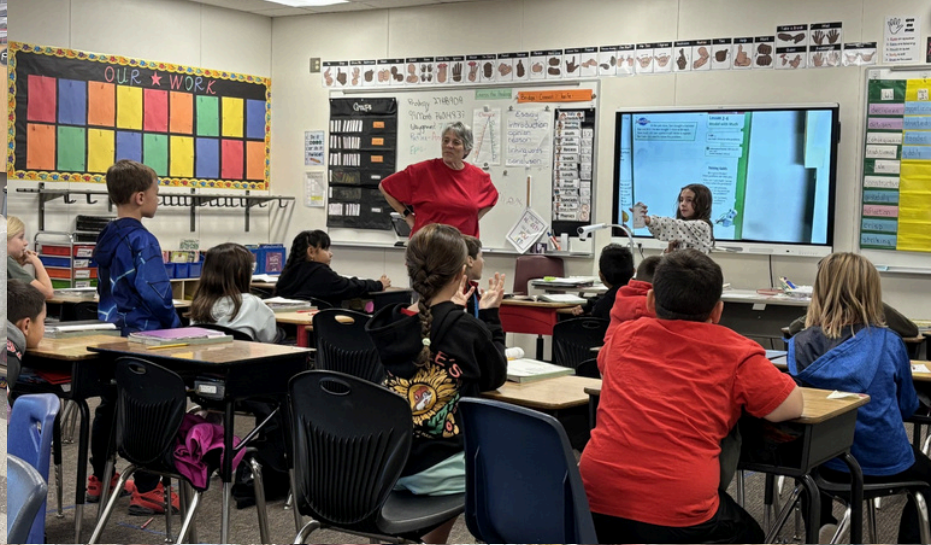
- We communicate with respect, transparency, and openness, especially in challenging situations, while considering the appropriate context for feedback.
- We actively listen and engage with objectivity and without personal bias, ensuring that all voices are heard and respected.
- We support and promote board decisions collectively, address concerns directly with the involved individuals, and maintain mutual respect.

Commitment to the District's Strategic Plan:

- We embrace the school mission and advocate for all students, prioritizing the greater good of the district over personal agendas.
- We approach every issue with the same level of focus and dedication, believing in the potential of all students to achieve academic success.

Effective and Productive Meetings:

- We prioritize and attend all meetings consistently by being prepared, arriving ready to actively engage, contribute, and accomplish the work of the board, while staying focused, using time efficiently, and starting and ending on time.
- We ensure everyone has a voice and promote balanced discussions, ending each meeting with clear action items, timelines, and owners
- We adhere to established norms, speak up when deviations occur, and strive to make our meetings a space for meaningful and respectful dialogue.



Mill Levy Comparison

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

FUND	Proposed December 2025		December 2024		Variance	
	Dollar Value	Mill Total	Dollar Value	Mill Total		
General Fund						
Total Program	\$3,897,670	27.000	\$3,534,877	27.000	\$362,793	0.000
Hold Harmless	\$0	0.000	\$0	0.000	\$0	0.000
Voter Approved Mill Levy Override/s	\$299,976	2.078	\$299,941	2.291	\$35	(0.213)
Abatement	\$15,735	0.109	\$1,309	0.010	\$14,426	0.099
Total General Fund	\$4,213,381	29.187	\$3,836,127	29.301	\$377,254	(0.114)
Bond Redemption Fund	\$1,350,038	9.352	\$1,499,966	11.457	(\$149,928)	(2.105)
Transportation Fund	\$0	0.000	\$0	0.000	\$0	0.000
Special Building & Technology	\$0	0.000	\$0	0.000	\$0	0.000
Supplemental Capital Construction, Technology, & Maintenance	\$0	0.000	\$0	0.000	\$0	0.000
Other	\$0	0.000	\$0	0.000	\$0	0.000
Total Non-General Fund	\$1,350,038	9.352	\$1,499,966	11.457	(\$149,928)	(2.105)
Strasburg School District 31J TOTAL	\$5,563,419	38.539	\$5,336,093	40.758	\$227,326	(2.219)

Assessed Valuation and Abatements

	Prior Year	Current Year
	<u>12/15/2024 Total</u>	<u>12/15/2025 Total</u>
Gross Assessed Value	130,921,375	144,358,161
Tax Incremental Financing	0	0
NET ASSESSED VALUE	130,921,375	144,358,161

Dollar Change in NET A.V. from Prior Year 13,436,786 10% Percentage Change in NET A.V. from Prior Year

ABATEMENTS	\$1,309	\$15,758
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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		%	YTD	Annual		Percentage	QTD	
	Actual	Budget (1)	Variance	Used	Actual	Budget	Variance	Recvd or Used	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 Equilization 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 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	YTD	
	Actual	Budget								
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	

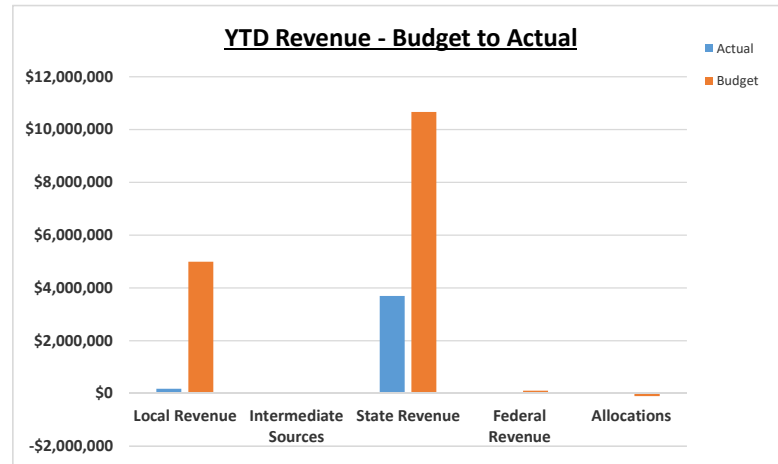
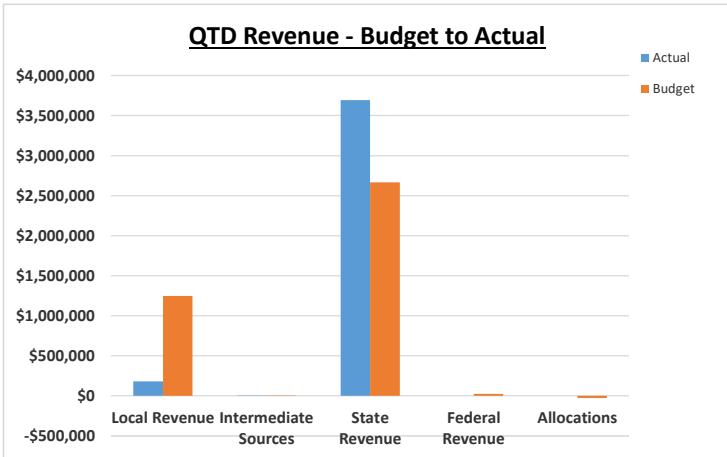
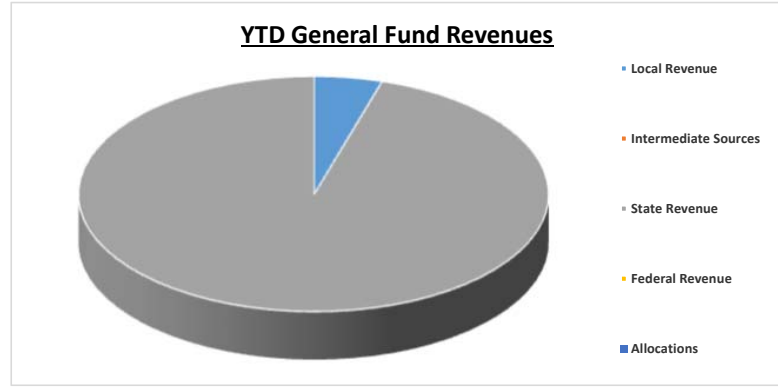
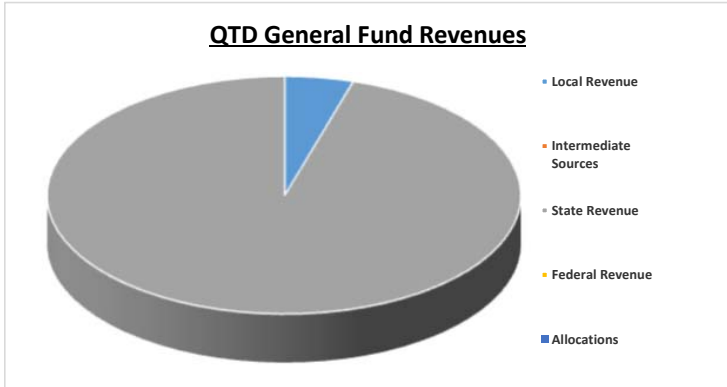
Footnotes:

(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

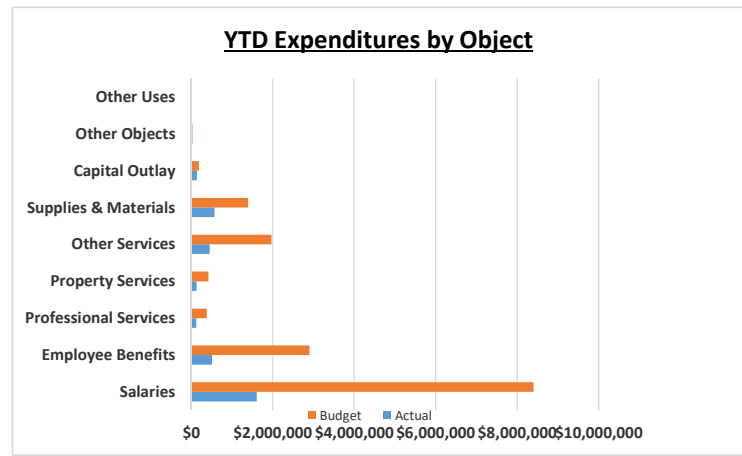
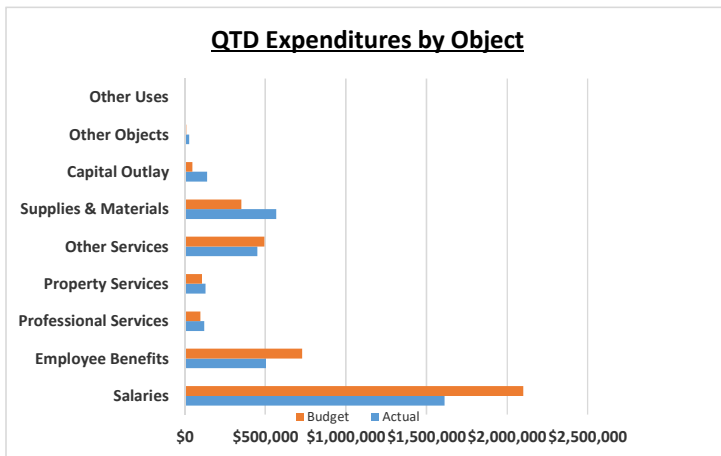
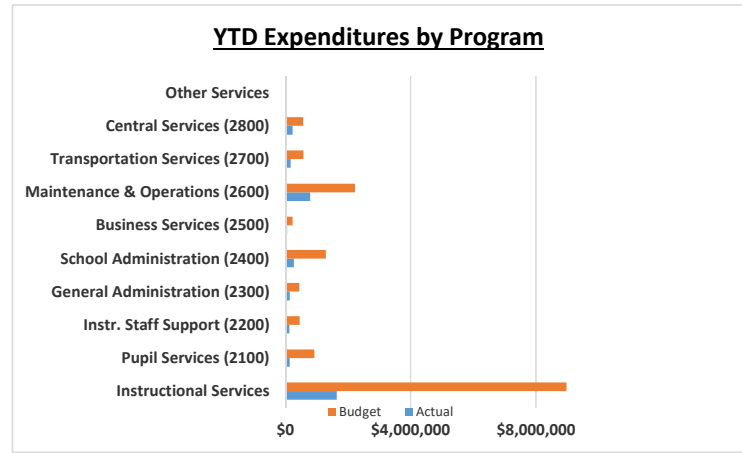
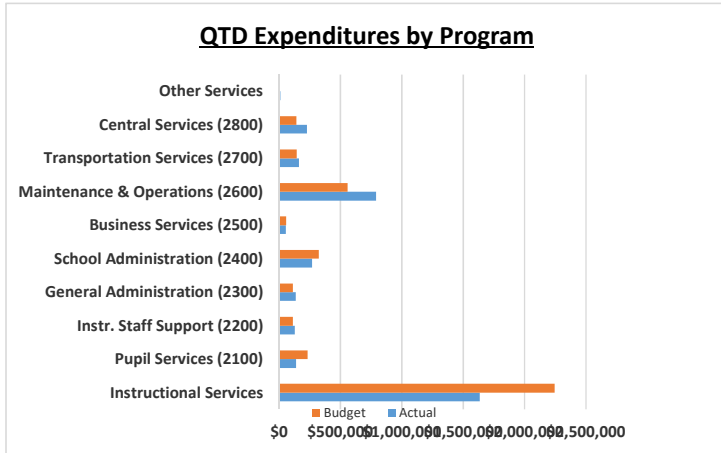


Strasburg School District 31J

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 Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD 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.

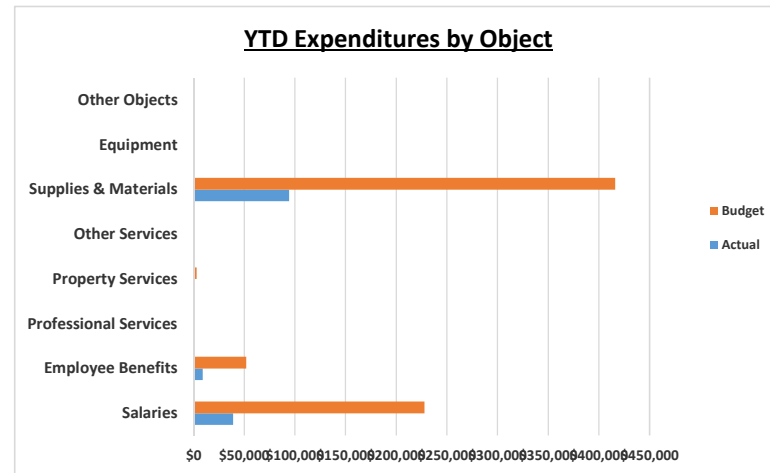
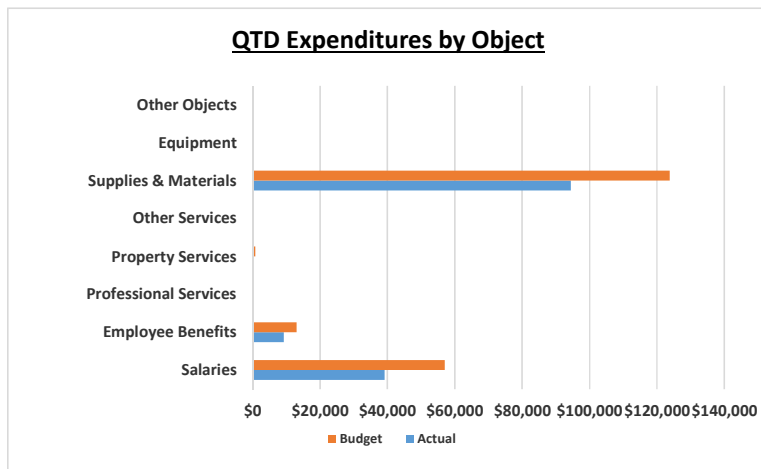
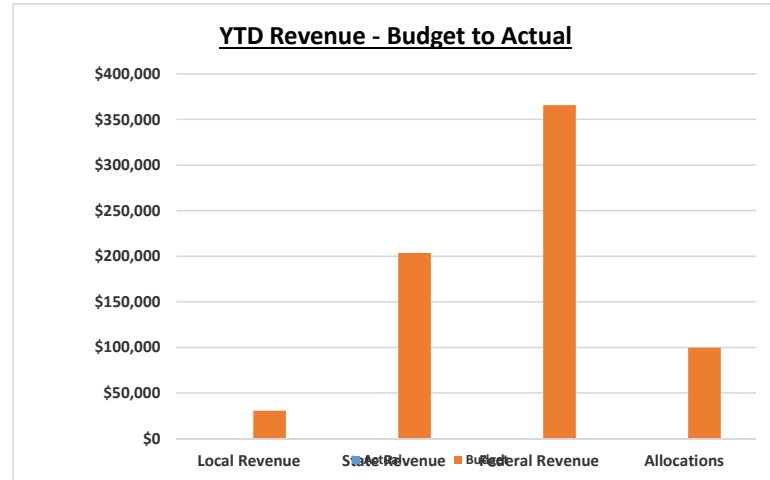
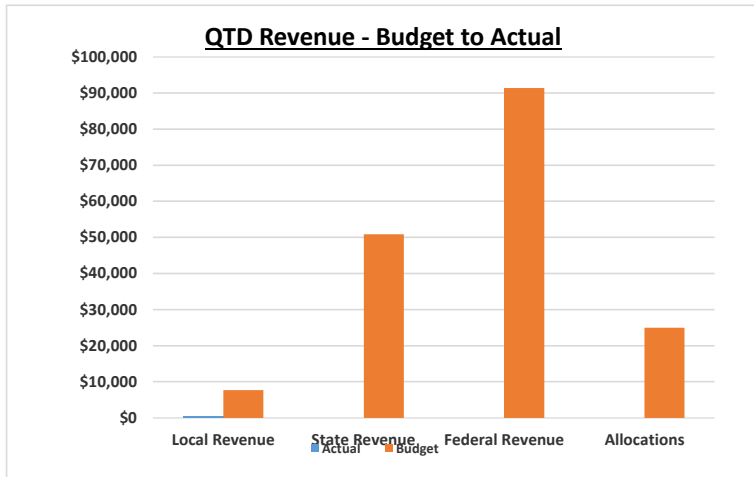
The Food Services Fund is a special revenue fund to record financial transactions related to nutrition services operations.

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	<u>\$17,176</u>	<u>\$348</u>
Liabilities		
Accounts Payable		
Accrued Salaries	\$0	\$20,703
Unearned Revenue	\$11,786	\$13,430
Due to other funds	\$100,308	\$73,203
Total Liabilities	<u>\$112,094</u>	<u>\$107,336</u>
Fund Equity		
Restricted	\$11,610	\$13,097
Unassigned	(\$106,528)	(\$120,086)
Total Fund Equity	<u>(\$94,918)</u>	<u>(\$106,989)</u>
Total Liabilities and Fund Equity	<u>\$17,176</u>	<u>\$348</u>

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	1/4 x Annual		%	YTD	Annual		Percentage	QTD	
	Actual	Budget (1)	Variance	Used	Actual	Budget	Variance	Recvd or Used	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.

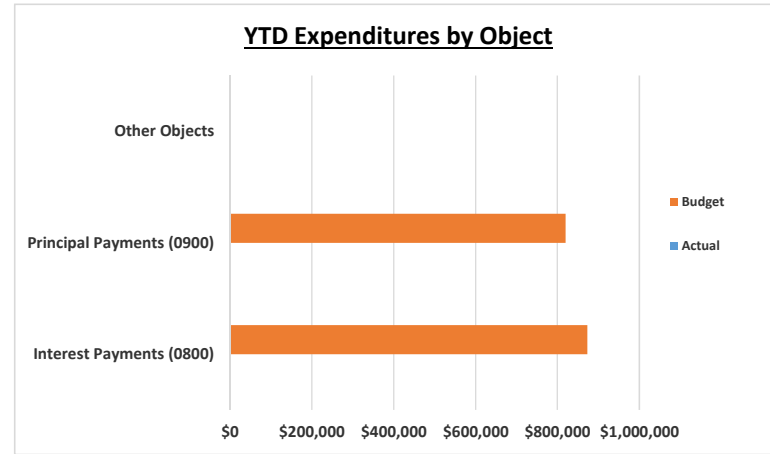
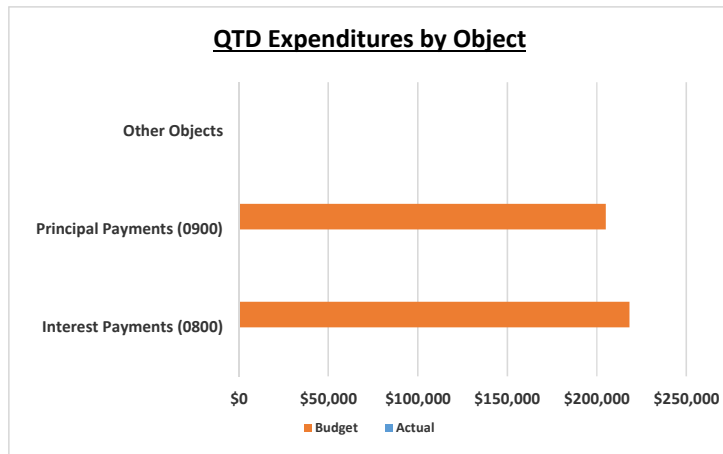
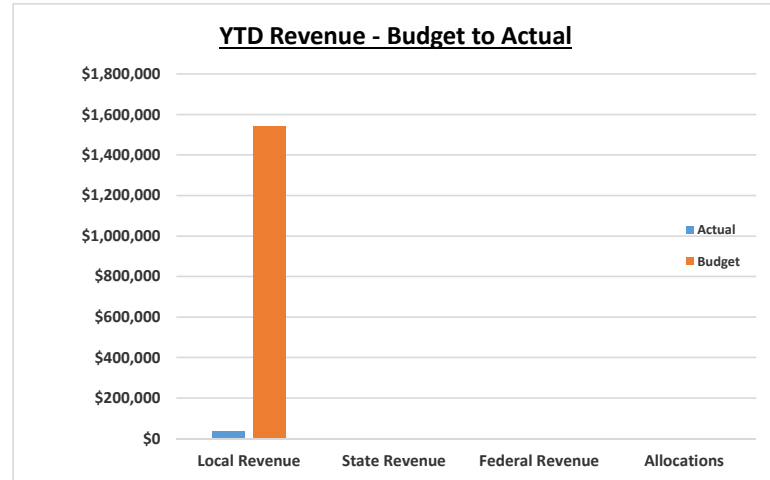
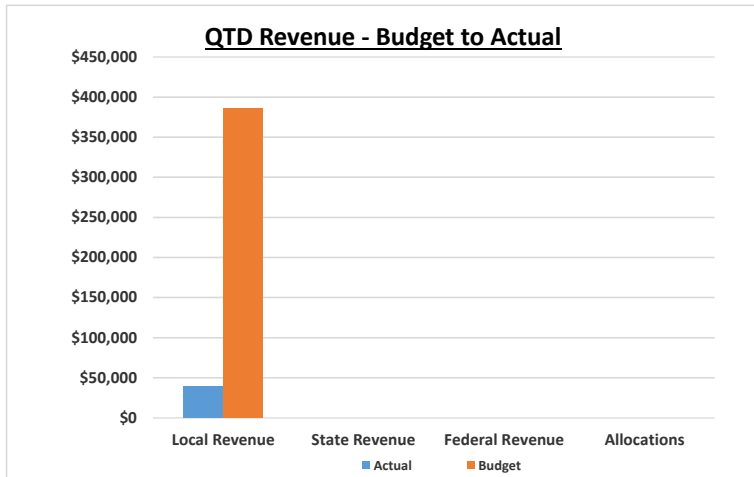
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest, and related expenditures.

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	\$2,097,863	\$2,433,860
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue	\$21,003	\$237,937
Due to other funds		
Total Liabilities	\$21,003	\$237,937
Fund Equity		
Restricted	\$2,076,860	\$2,195,923
Unassigned		
Total Fund Equity	\$2,076,860	\$2,195,923
Total Liabilities and Fund Equity	\$2,097,863	\$2,433,860

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 Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD 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.

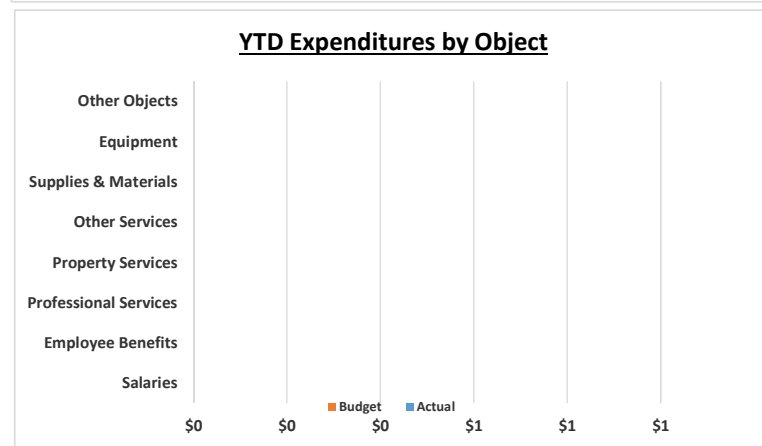
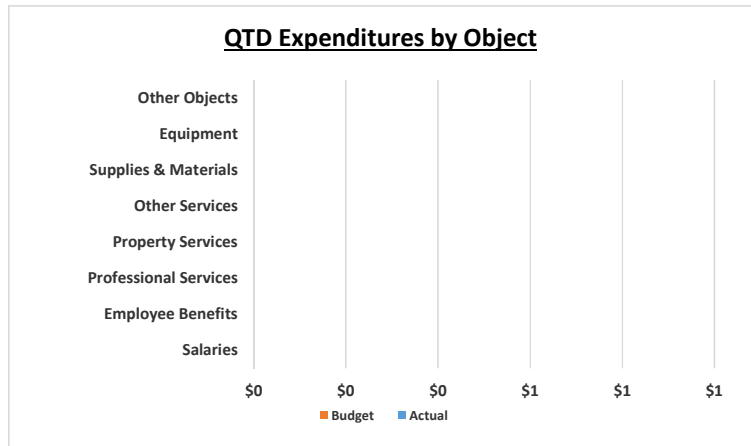
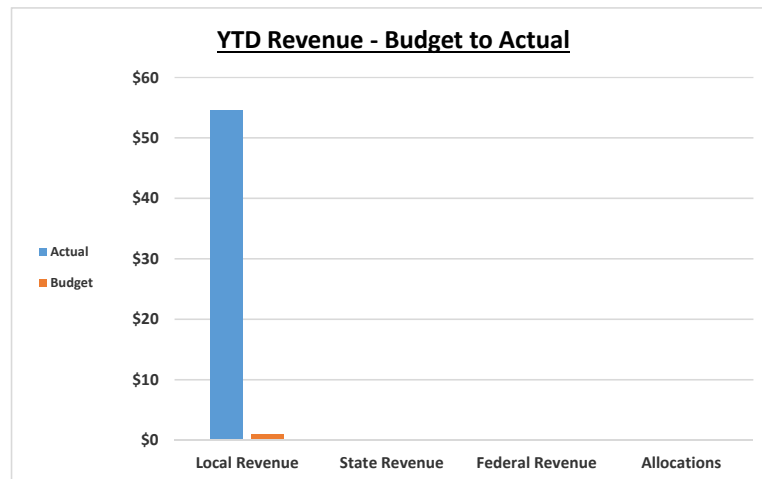
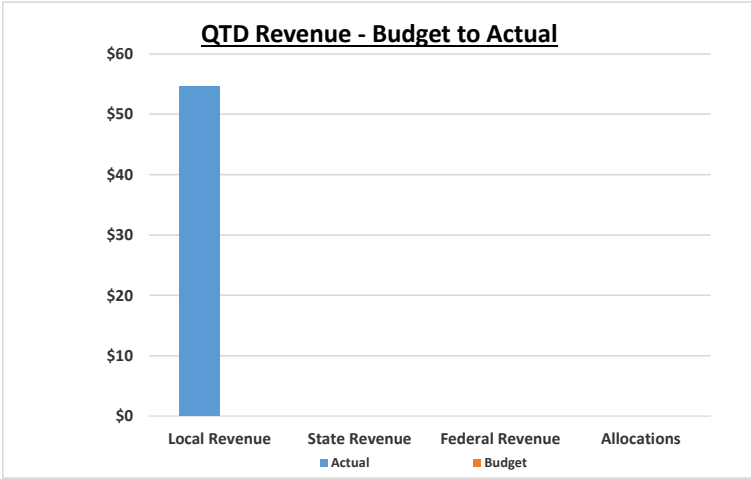
Strasburg School District 31J

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	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	QTD	
	Actual	Budget			Actual	Budget			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	0	N/A	0	
Federal Revenue		0	0	N/A		0	0	N/A		
Allocations		0	0	N/A		0	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>

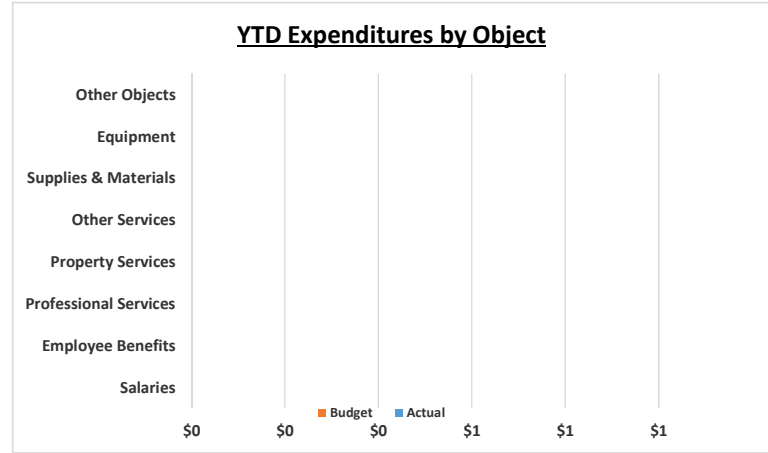
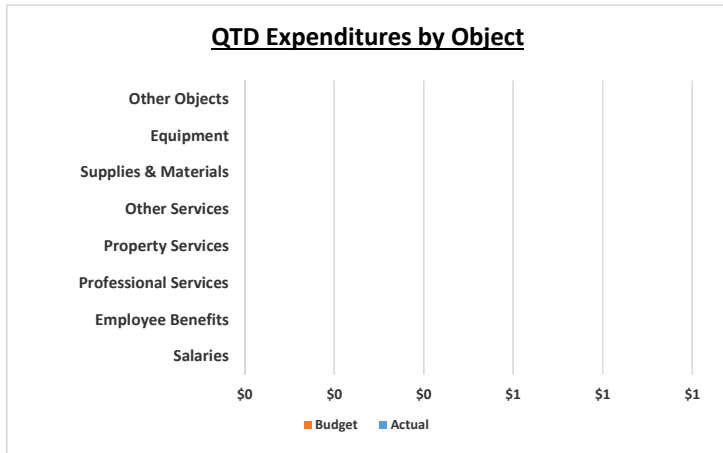
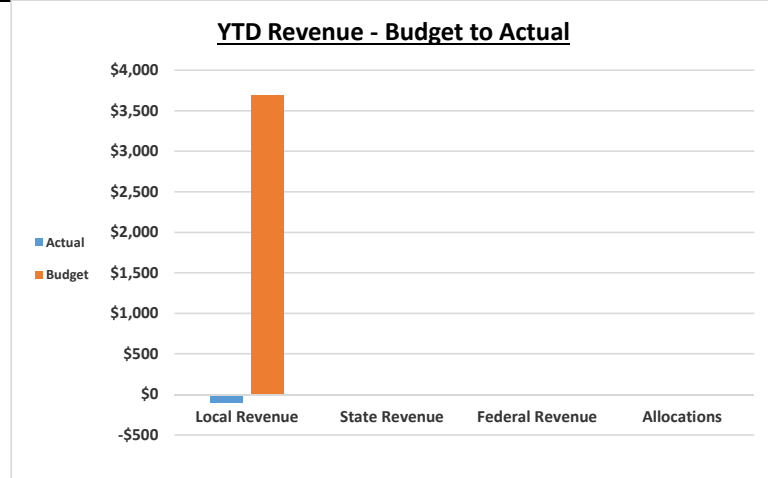
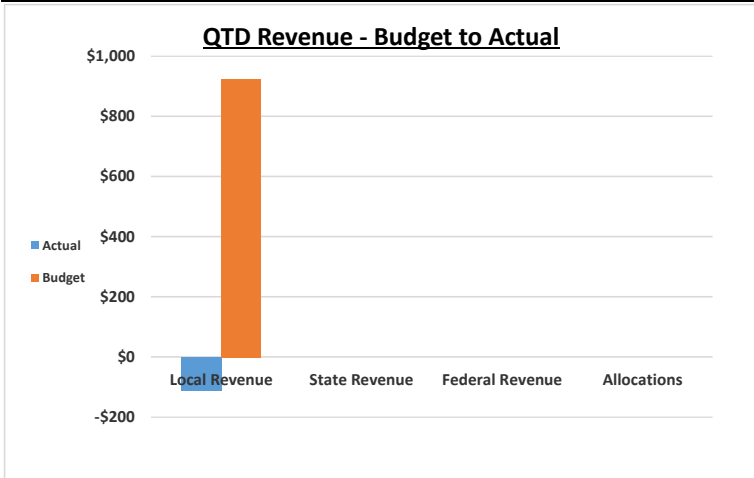
Strasburg School District 31J

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	Footnotes
	1st Quarter	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	1st Quarter	
	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.

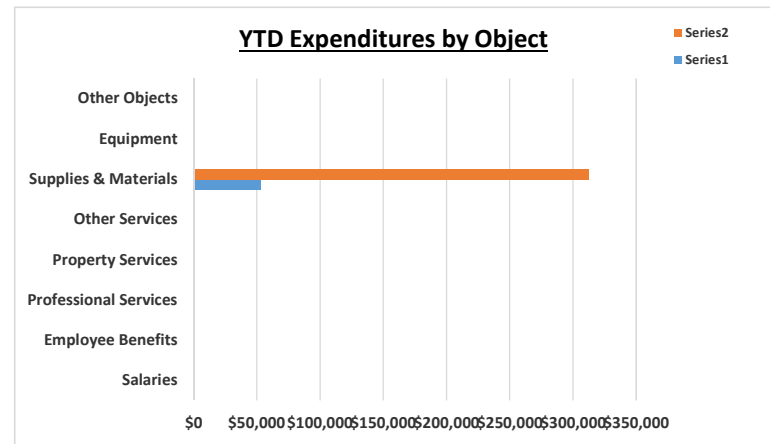
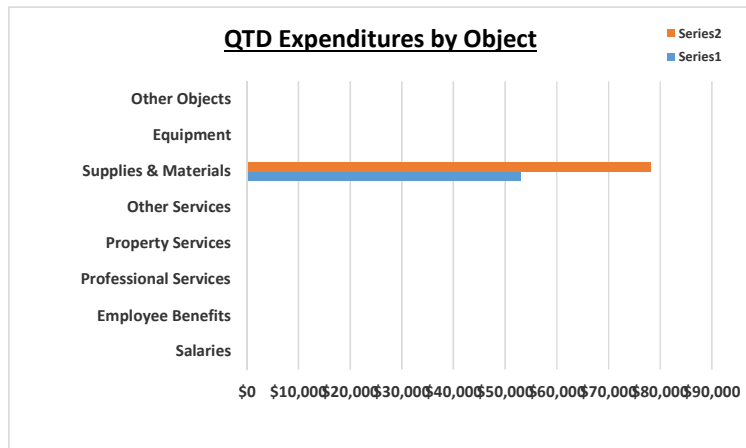
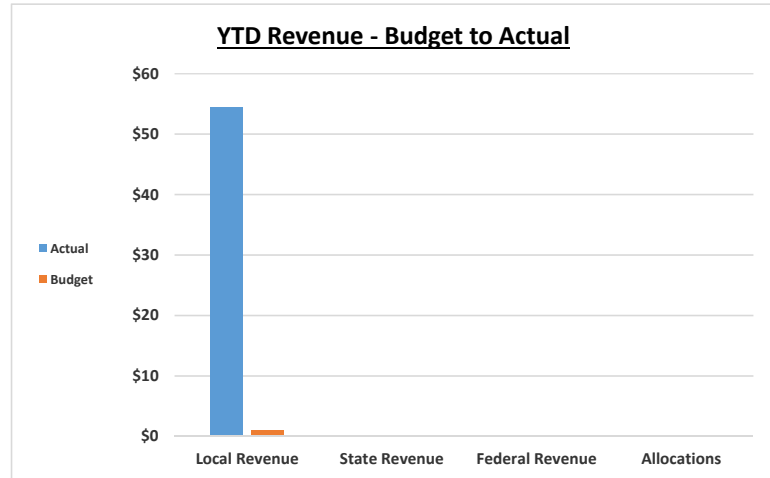
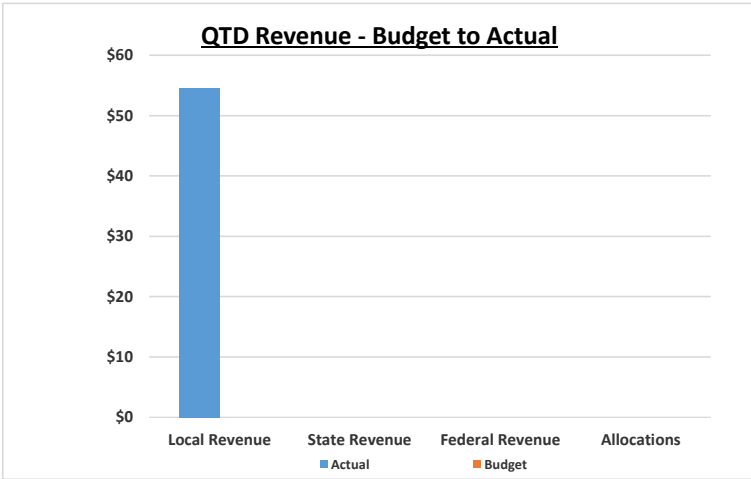
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

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		
Unassigned	\$169,747	\$165,177
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.

<u>Full Name</u>	<u>Attribute(s)</u>
Adams, Barbara	Sub Food Services
Angelo, Sarah	Sub Health Aid, Sub Para
Bartfai, Taylor	Sub Para
Beeck, Kori	Sub Teacher
Bonds, Jessie	Sub Para
Busse, Susan	Sub Para, Sub Teacher
Casarrubias, Nanci	Sub Food Services
Chavez, Cyndi	Sub Teacher
Crouse, Vicki	Sub Para, Sub Teacher
CULPEPPER, CALEB	Sub Custodian
DeWolf, Corey	Sub Para, Sub Teacher
Elliott, Diana	Sub Teacher
Elliott, Kurt	Sub Para, Sub Teacher
Engelsman, Tiffany	Sub Teacher
Garrett, Jaclyn	Sub Para, Sub Secretary, Sub Teacher
Goble, Tanya	Sub Para
Griggs, Cynthia	Sub Para
Gutierrez, Dana	Sub Food Services, Sub Para, Sub Teacher
Hale, Lori	Sub Teacher
Hassell, Samantha	Sub Food Services, Sub Teacher
Hemphill, Kevin	Sub Bus Driver
Jeffries, Julie	Sub Teacher
Johnson, Susan	Sub Teacher
Kruse, Mary Colleen	Sub Para, Sub Teacher
McNabb, Stacey	Sub Para
Muehlausen, Corine	Sub Para, Sub Teacher
Mullarkey, Kea	Sub Teacher
Murphy, Faith	Sub Teacher
Osborne, Deborah	Sub Para, Sub Teacher
Perrino, Connie	Sub Custodian
Rigdon, Jacqueline	Sub Para, Sub Teacher
Rose, Alec	Sub Food Services
Schermerhorn, Shauni	Sub Teacher
Scott, Jessica	Sub Teacher
Sherer, Patricia	Sub Teacher
Shuck, Leanne	Sub Teacher
Simpkins, Pamela	Sub Teacher
Steinman, Beth	Sub Para, Sub Secretary
Stuart, Autumn	Sub Teacher
Suttmer-Lybarger, Simone	Sub Para
Torres-Cervantes, Maria	Sub Custodian
Villa, Rosa	Sub Custodian
Vining, Rita	Sub Teacher
Wailes, Julia	Sub Health Aid
Winklepleck, Brenda	Sub Teacher

<u>Activity</u>	<u>Coach</u>	<u>Postion</u>
Boys Basketball	Rigel Stephenson	MS Boys Basketball - Head Coach
Boys Basketball	Charley Goodnight	MS Boys Basketball - Asst. Coach
Boys Basketball	Houston Owens	MS Boys Basketball - Asst. Coach
Cheer	Jaelynne Rosier	MS Cheer - Head Coach



Strasburg School District 31J

MILL LEVY CERTIFICATION RESOLUTION

WHEREAS, pursuant to section 22-40-102, Colorado Revised Statutes, on or before December 16, 2025, 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, 2025; 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 \$4,213,382 to be raised from a levy of 29.187 mills consisting of a standard levy of 27.000 mills pursuant to the Public School Finance Act of 1994, 2.078 mills approved by voters as mill levy overrides, and .109 mills for abatements and refunds against the net valuation of assessment in the amount of \$144,358,161 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, 2025 and ending June 30, 2026; 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 \$1,350,038 to be raised from a levy of 9.352 mills against the net valuation of assessment in the amount of \$144,358,161 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, 2025 and ending June 30, 2026; and

BE IT FURTHER RESOLVED, that the Strasburg School District31J Board of Education, Adams County, Colorado, hereby authorizes its Superintendent and Executive Director, Finance and Operations 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, 2025.

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 10th day of November, 2025.

STRASBURG SCHOOL DISTRICT 31J

By: _____
President

Attest:

Secretary

District Name
Mill Levy Certification

Fiscal Year 2025-26

November 10, 2025

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

Kelle Bongard
Superintendent

Nancy Taylor
Chief Financial Officer

Strasburg School District 31J

Property Tax Mill Levy

In compliance with Colorado Revised Statute 22-40-102(6), this is to certify that the Strasburg School District 31J Board of Education met in a business session on November 10, 2025, and took action, recorded on the official minutes thereof, to establish the total Strasburg School District 31J mill levy for property tax year 2025 (to be collected in 2026) at:

38.539

The millage total is based on a net assessed value of:
and is comprised of the following:

\$144,358,161

FUND	Dollar Value	Mill Total
General Fund		
Total Program	\$3,897,670	27.000
Hold Harmless	\$0	0.000
Voter Approved Mill Levy Override/s	\$299,976	2.078
Abatement	\$15,735	0.109
Total General Fund	\$4,213,382	29.187
Bond Redemption Fund	\$1,350,038	9.352
Transportation Fund	\$0	0.000
Special Building & Technology	\$0	0.000
Debt Free Schools: Supplemental Capital	\$0	0.000
Construction, Technology, & Maintenance	\$0	0.000
Other	\$0	0.000
Total Non-General Fund	\$1,350,038	9.352
Strasburg School District 31J TOTAL	\$5,563,419	38.539

Signature of Board of Education President _____

Estimated Full Funding Mill Levy	94.895
Projected Gross Funding from State	\$3,953,161