

Work Session
Friday, October 25, 2024 9:00 AM Mountain

Central Service Building
2102 Wagner Street
Strasburg, CO 80136

Ms Diana Elliott: Present
Daymon Johnson: Absent
Michael Marrero: Present
Mary O'Malley: Present
Present: 3, Absent: 1.

I.	Call to Order Meeting was called to order at 9:04 am.
II.	Roll Call
III.	Discussion Topics
III.a.	First Quarter Financial Update See attachment
III.b.	ACA Policy Discussion was held regarding the ACA Policy. Superintendent Bongard will present a corresponding regulation at the next work session
III.c.	Substitute List The topic of whether the BOE should review and approve the substitute list monthly was discussed, and it was decided that the list will be brought to the BOE for monthly approval.
III.d.	October Count The board reviewed the October count, discussing the current year's student enrollment numbers for reporting purposes.
III.e.	Career Month November is Career Month. Ms. Romano is seeking parents and other community members to speak at the elementary school about their careers
III.f.	Central Services Roles and Responsibilities Discussed the new roles and responsibilities in Central Services.
III.g.	Meal Procedures for Sports When students depart, they will be provided with a sack lunch. Further discussion is ongoing regarding whether students can eat on the bus. Coaches will have discretion on making stops for the remainder of the year.
III.h.	Tribe Apparel The board reminded Kyle Bollers that decisions cannot be made during a work session; however, discussions are encouraged. President Michael Marrero advised Kyle to review the branding guidelines and seek feedback to determine how Strasburg feels about the proposal and its alignment with those guidelines.
III.i.	Review Edits to Superintendent Evaluation The board engaged in discussion regarding suggested edits to the Superintendent's evaluation.

III.j. Superintendent Goals
See attachment

III.k. Review Board Norms
No discussion at this time

III.l. TK Update
There was a discussion regarding Taylor Kohrs and what the next steps will be.

III.m. CASB Fall Conference and Delegate Assembly
Dianna attended the CASB Fall Conference and provided an update on the seven resolutions to be presented at the Delegate Assembly. The resolution regarding contact hours was withdrawn, while the GED resolution for inclusion in graduation rates did not pass. Additionally, the meal levy override equity resolution was unsuccessful

IV. Adjourn
Make a motion to Adjourn. 11:36. This motion, made by Ms Diana Elliott and seconded by Mary O'Malley, Carried.
Daymon Johnson: Absent, Ms Diana Elliott: Yea, Michael Marrero: Yea, Mary O'Malley: Yea
Yea: 3, Nay: 0, Absent: 1



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 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24 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	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	
Total Revenues	\$ 3,488,466	\$ 3,798,800	\$ (310,334)	91.83%	\$ 3,488,466	\$ 15,195,201	\$ (11,706,735)	22.96%	\$ 2,820,754	
Expenditures by Program										
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)
Total Expenditures	\$ 4,374,519	\$ 3,794,892	\$ (579,627)	115.27%	\$ 4,374,518	\$ 15,179,568	\$ 10,805,050	28.82%	\$ 3,562,955	
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)	\$ (886,054)	\$ 3,908	\$ (889,962)		\$ (886,052)	\$ 15,633	\$ (901,685)	(57)	\$ (742,201)	
Audited/Estimated Fund Balance, Beginning of Year					5,650,658	5,650,658				
Fund Balance, End of Period					\$ 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 Equalization 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 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual		%	YTD	Annual		Percentage	YTD	
	Actual	Budget	Variance	Used	Actual	Budget	Variance	Recvd or Used	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	
Total Expenditures	\$ 4,374,520	\$ 3,794,892	\$ (579,628)	115.27%	\$ 4,374,520	\$ 15,179,568	\$ 10,805,048	28.82%	\$ 3,536,836	

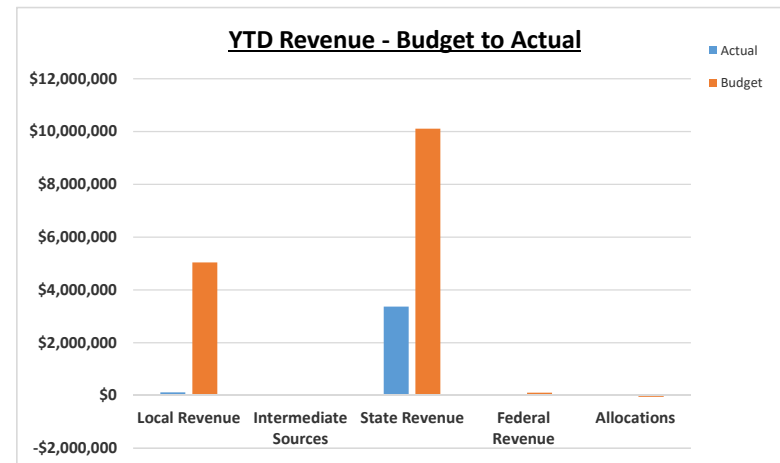
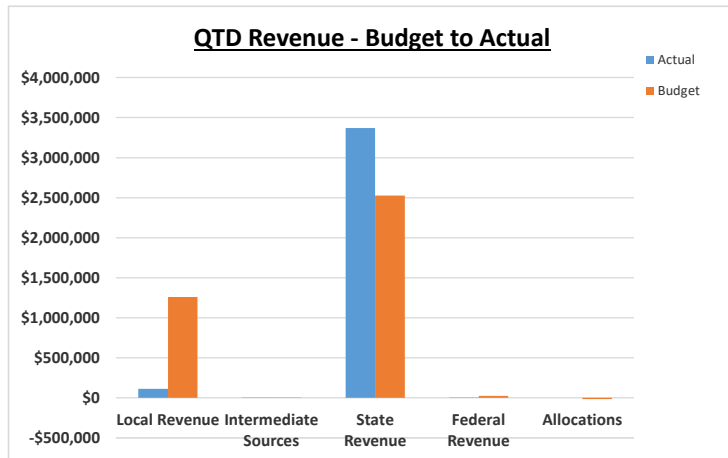
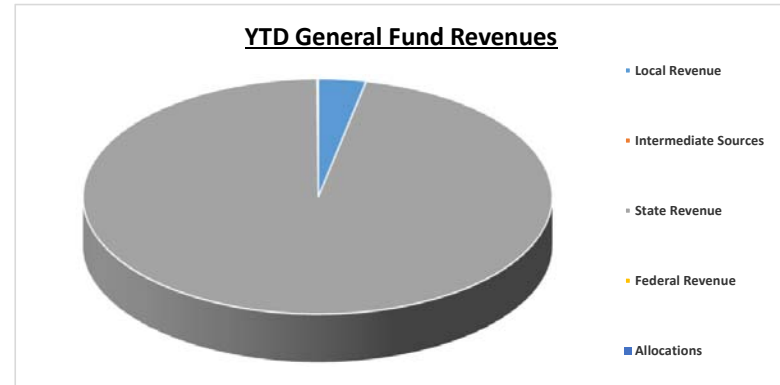
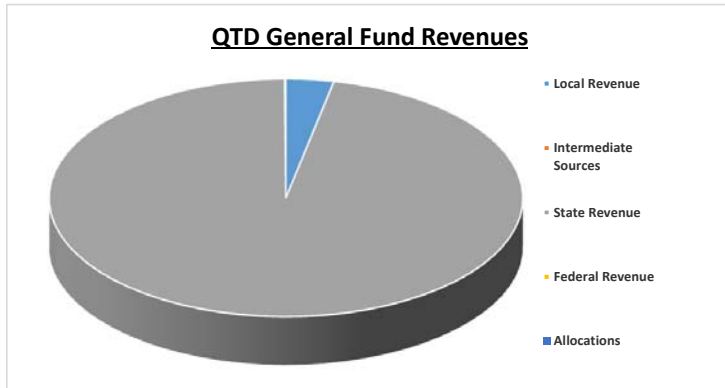
Footnotes:

(1) Final payment for hail insurance claim.

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

	FY 24-25	FY 23-24
Assets		
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
Total Assets	\$6,309,232	\$5,010,789
Liabilities		
Accounts Payable	\$585,828	\$102,372
Accrued Salaries	\$536,369	\$0
Deferred Revenue	\$42,064	\$0
Due to other funds	\$0	\$0
Total Liabilities	\$1,164,261	\$102,372
Fund Equity		
Restricted	\$511,000	\$436,500
Unassigned	\$4,633,971	\$4,471,917
Total Fund Equity	\$5,144,971	\$4,908,417
Total Liabilities and Fund Equity	\$6,309,232	\$5,010,789

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



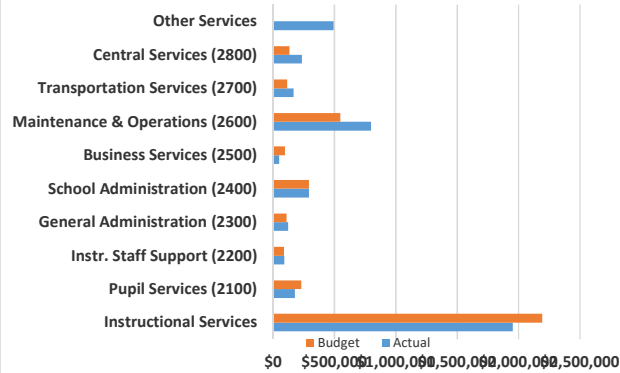
Strasburg School District 31J

Quarterly Financial Summary

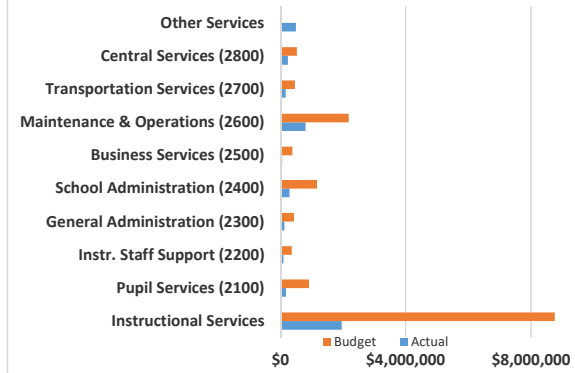
General Fund

September 30, 2024

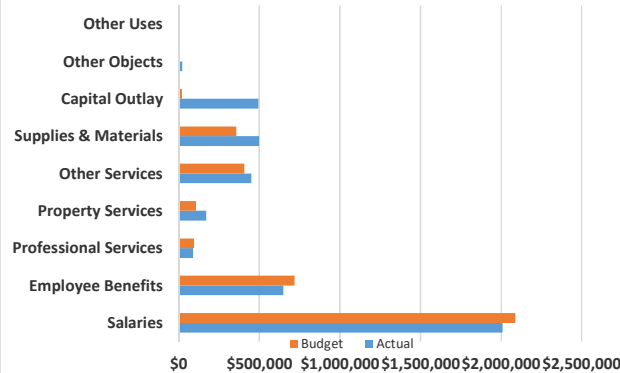
QTD Expenditures by Program



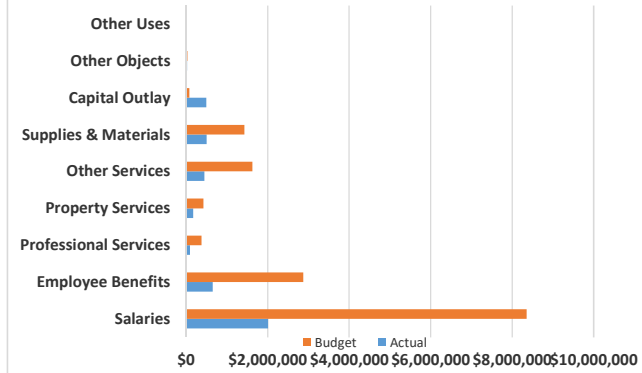
YTD Expenditures by Program



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary

Food Services Fund (21)

September 30, 2024

	FY 24-25 SECOND QUARTER				FY 24-25 YEAR-TO-DATE				FY 23-24 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	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	
Total Revenues	\$ 3,052	\$ 182,250	\$ (179,198)	1.67%	\$ 9,052	\$ 729,000	\$ (719,948)	1.24%	\$ 5,334	
Expenditures										
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	
Total Expenditures	\$ 163,619	\$ 189,607	\$ 25,988	86.29%	\$ 163,619	\$ 758,429	\$ 594,810	21.57%	\$ 166,552	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (160,567)	\$ (7,357)	\$ (153,210)		\$ (154,567)	\$ (29,429)	\$ (125,138)	525.22%	\$ (161,218)	
Audited/Estimated Fund Balance, Beginning of Year					17,316	17,316				
Fund Balance, End of Period					\$ (137,252)	\$ (12,113)	\$ (125,138)			

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.

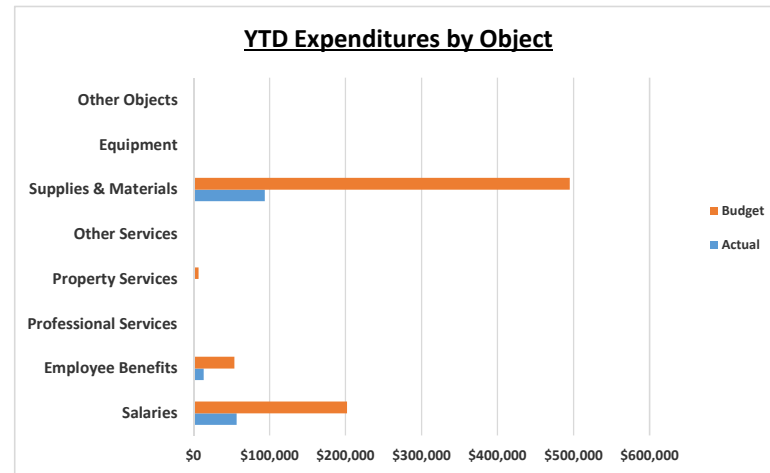
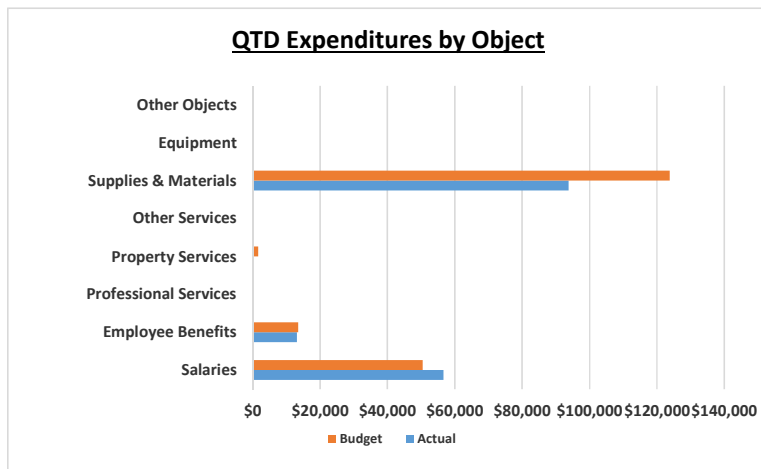
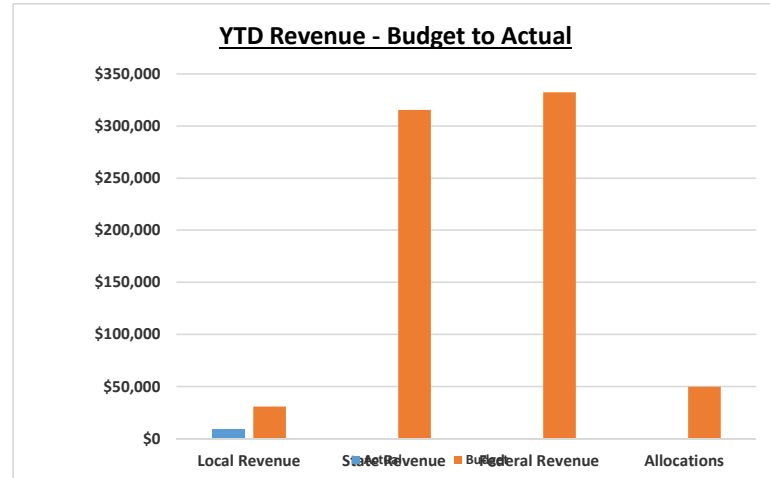
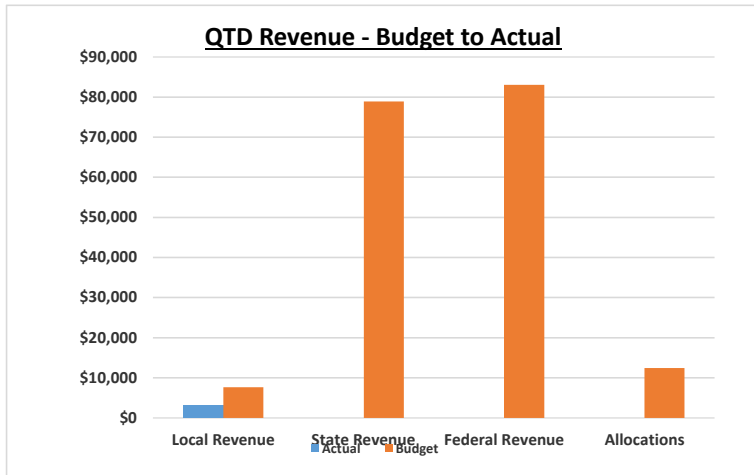
The Food Services Fund is a special revenue fund to record financial transactions related to nutrition services operations.

Strasburg School District 31J

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

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

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 Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
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	N/A		
Federal Revenue		0	0	N/A			0	N/A		
Allocations		0	0	N/A			0	N/A		
Total Revenues	\$ 331,884	\$ 381,750	\$ (49,866)	86.94%	\$ 331,884	\$ 1,527,000	\$ (1,195,116)	21.73%	\$ 19,018	
Expenditures										
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	
Total Expenditures	\$ -	\$ 424,350	\$ 424,350	0.00%	\$ -	\$ 1,697,400	\$ 1,697,400	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)	\$ 331,884	\$ (42,600)	\$ 374,484		\$ 331,884	\$ (170,400)	\$ 502,284	-195%	\$ 19,018	
Audited/Estimated Fund Balance, Beginning of Year					2,333,777	2,333,777				
Fund Balance, End of Period					\$ 2,665,661	\$ 2,163,377	\$ 502,284			

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.

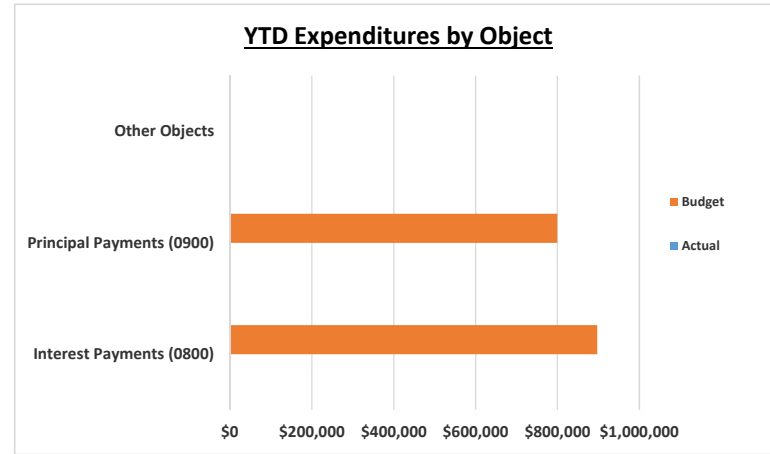
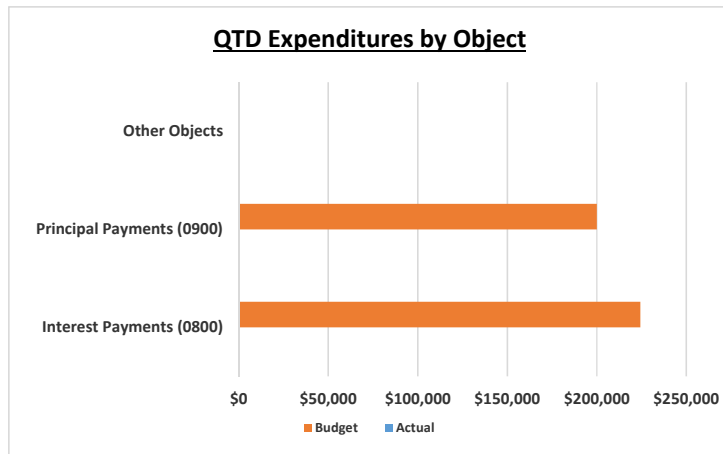
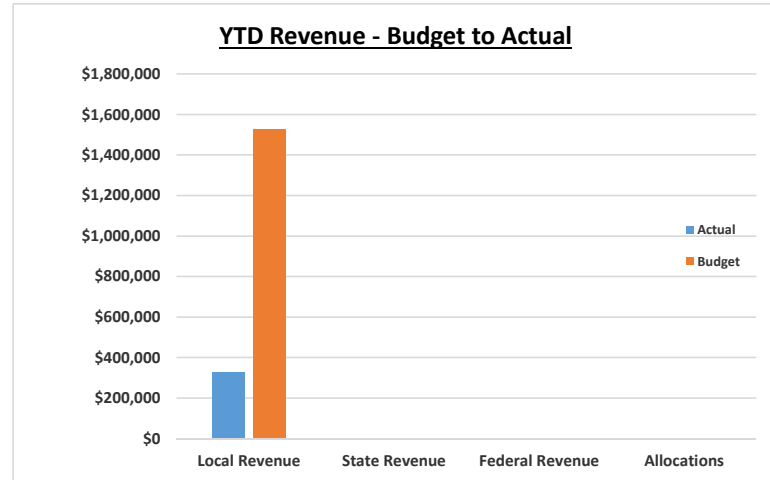
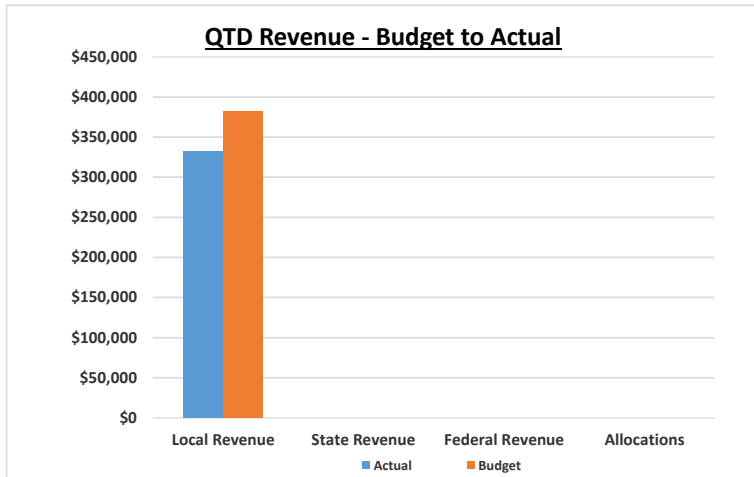
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest, and related expenditures.

Strasburg School District 31J

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

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

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 Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
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		
Total Revenues	\$ 8,819	\$ 2,500	\$ 6,319	352.78%	\$ 8,819	\$ 10,000	\$ (1,181)	88.19%	\$ 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	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		
Total Expenditures	\$ 2,287,876	\$ 866,590	\$ (1,421,286)	264.01%	\$ 2,287,877	\$ 3,466,356	\$ 1,178,479	66.00%	\$ 272,890	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (2,279,057)	\$ (864,090)	\$ (1,414,967)		\$ (2,279,058)	\$ (3,456,356)	\$ 1,177,298	65.94%	\$ (256,247)	
Audited/Estimated Fund Balance, Beginning of Year					1,283,086	1,283,086				
Fund Balance, End of Period					\$ (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>
Assets		
Cash and investments	\$409,378	\$1,299,729
Receivables		
Prepaid expenses		
Due to other Funds	(\$2,060,000)	
Total Assets	<u>(\$1,650,622)</u>	<u>\$1,299,729</u>
Liabilities		
Accounts Payable	\$731,635	
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$731,635</u>	<u>\$0</u>
Fund Equity		
Restricted		
Unassigned	(\$2,382,257)	\$1,299,729
Total Fund Equity	<u>(\$2,382,257)</u>	<u>\$1,299,729</u>
Total Liabilities and Fund Equity	<u>(\$1,650,622)</u>	<u>\$1,299,729</u>

Strasburg School District 31J

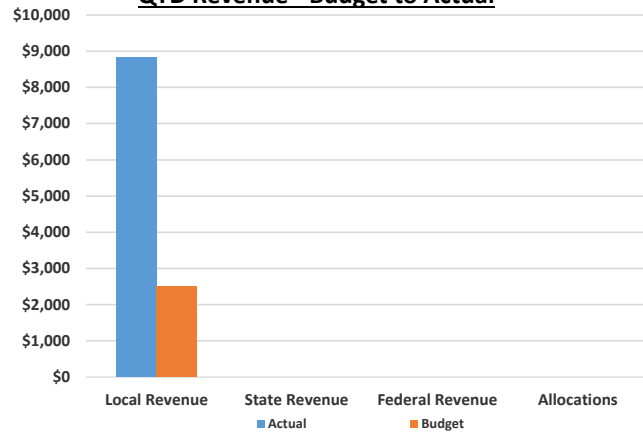
Quarterly Financial Summary

Building Fund (41)

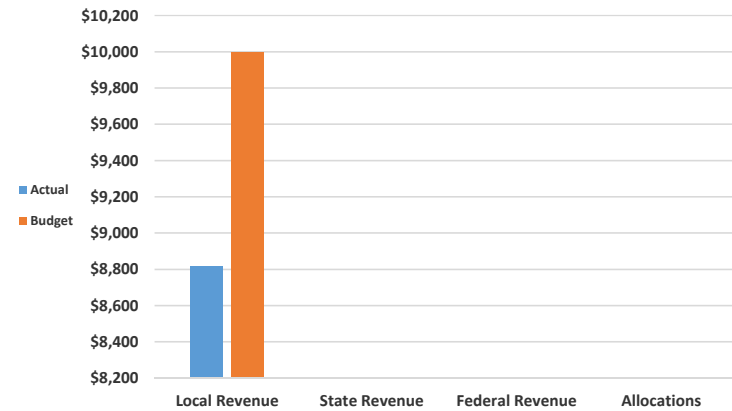
September 30, 2024

Building Fund

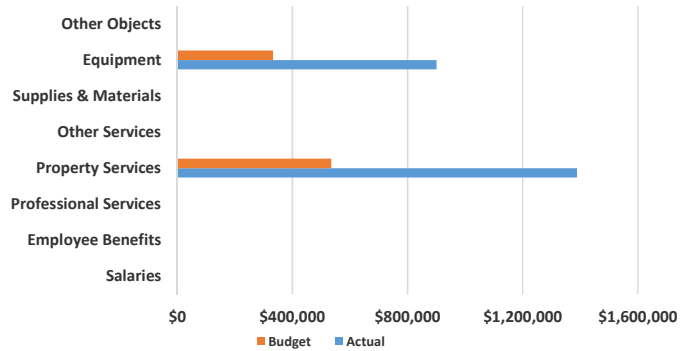
QTD Revenue - Budget to Actual



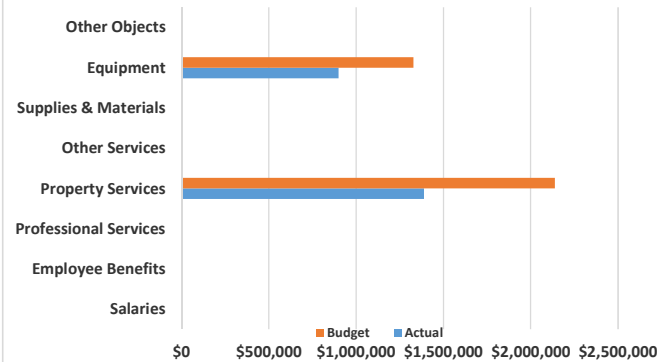
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



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 Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
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	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	\$ 1,623	\$ 925	\$ 698	175.50%	\$ 1,623	\$ 3,700	\$ (2,077)	43.88%	\$ 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)	\$ 1,623	\$ 925	\$ 698		\$ 1,623	\$ 3,700	\$ (2,077)	43.88%	\$ 1,587	
Audited/Estimated Fund Balance, Beginning of Year					557,064	557,064				
Fund Balance, End of Period					\$ 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>
Assets		
Cash and investments	\$570,201	\$558,651
Receivables		
Prepaid expenses		
Due to other Funds		
Total Assets	<u><u>\$570,201</u></u>	<u><u>\$558,651</u></u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted	\$570,201	\$558,651
Unassigned		
Total Fund Equity	<u><u>\$570,201</u></u>	<u><u>\$558,651</u></u>
Total Liabilities and Fund Equity	<u><u>\$570,201</u></u>	<u><u>\$558,651</u></u>

Strasburg School District 31J

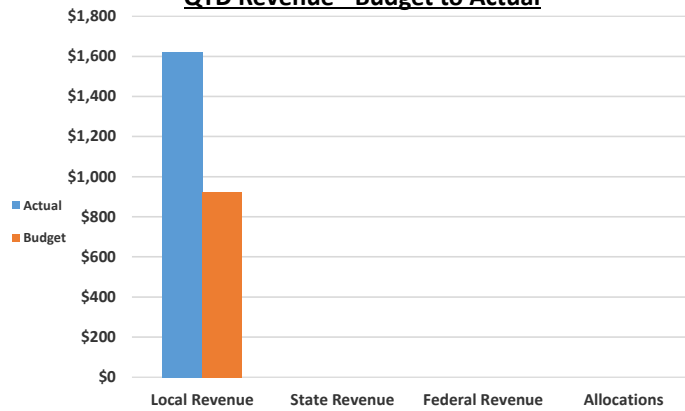
Quarterly Financial Summary

Capital Reserve Fund (43)

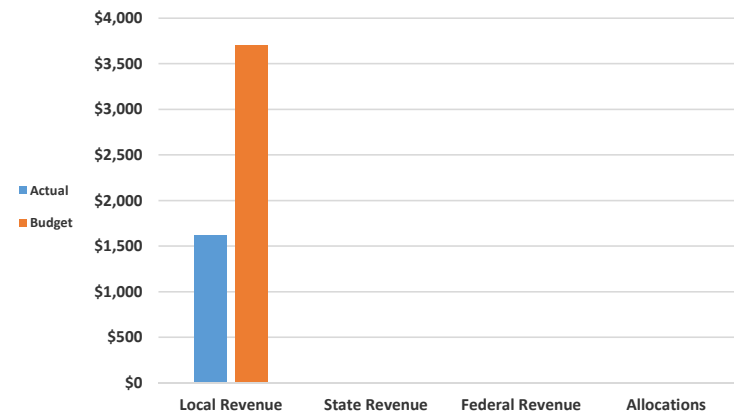
September 30, 2024

Capital Reserve/Capital Projects Fund

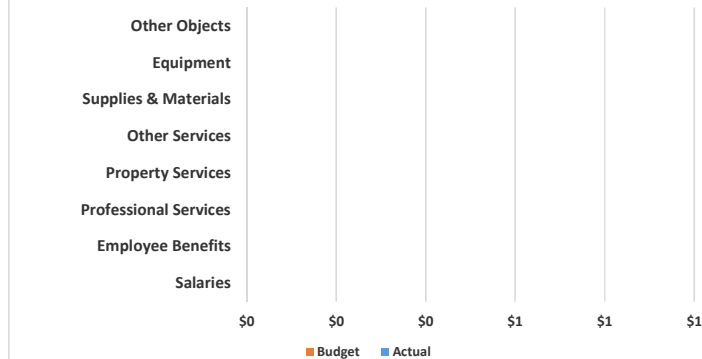
QTD Revenue - Budget to Actual



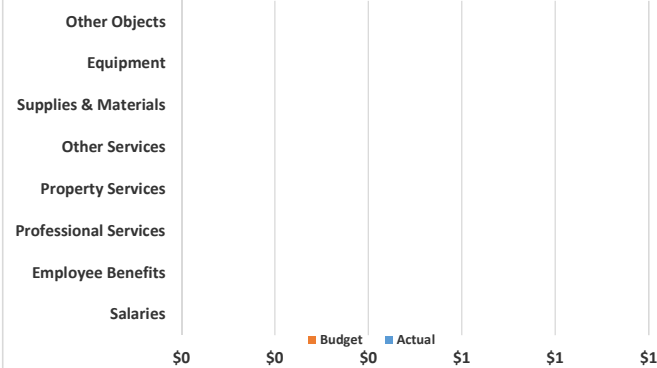
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



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 1st Quarter	Footnotes
	1st Quarter	1/4 x Annual		%	YTD	Annual		Percentage	QTD	
	Actual	Budget	Variance	Used	Actual	Budget	Variance	Recvd or Used	Actual	
Revenues										
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	0	N/A		
Federal Revenue		0	0	N/A		0	0	N/A		
Allocations		0	0	N/A		0	0	N/A		
Total Revenues	\$ 65,896	\$ 100,000	\$ (34,104)	65.90%	\$ 65,896	\$ 400,000	\$ (334,104)	16.47%	\$ 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	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		
Total Expenditures	\$ 95,154	\$ 93,750	\$ (1,404)	101.50%	\$ 95,154	\$ 375,000	\$ 279,846	25.37%	\$ 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)	\$ (29,258)	\$ 6,250	\$ (35,508)		\$ (29,258)	\$ 25,000	\$ (54,258)	-117.03%	\$ 2,459	
Audited/Estimated Fund Balance, Beginning of Year					190,938	190,938				
Fund Balance, End of Period					\$ 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.

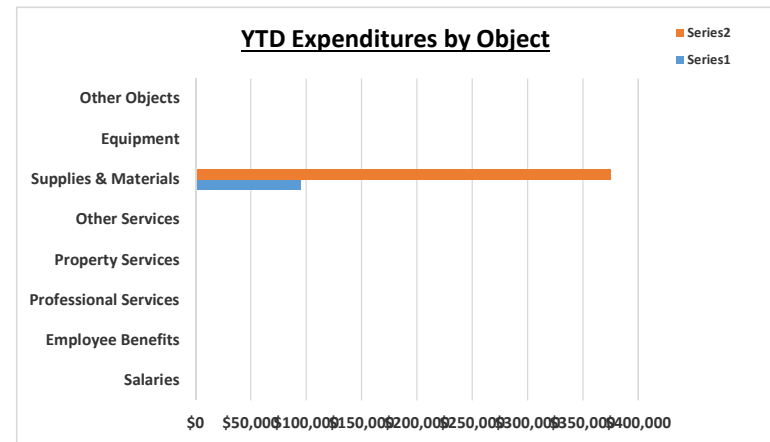
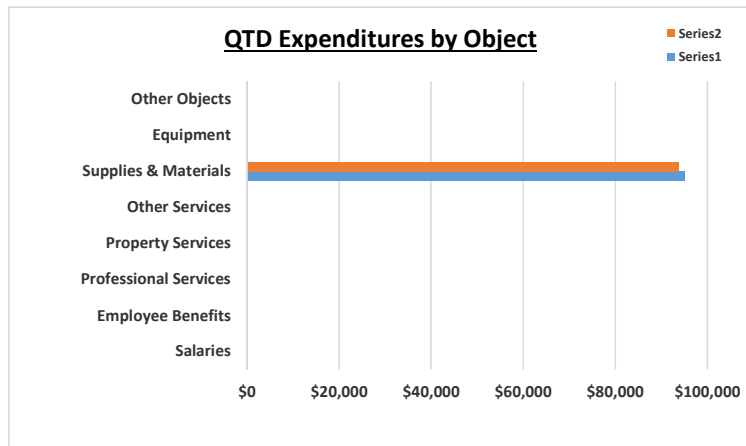
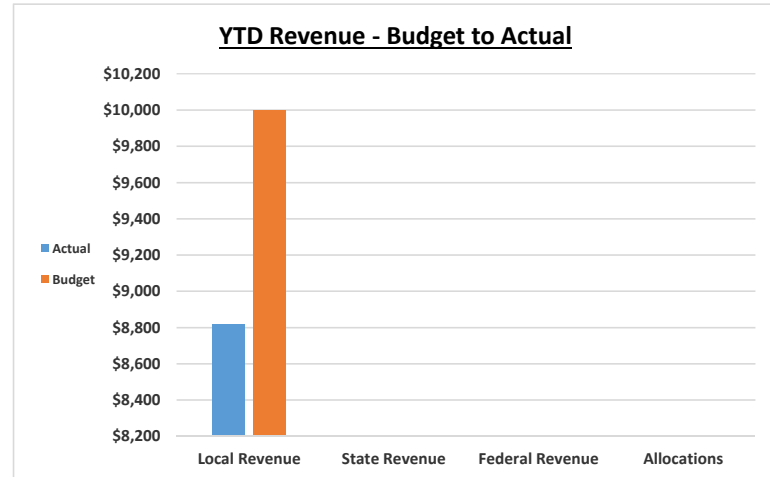
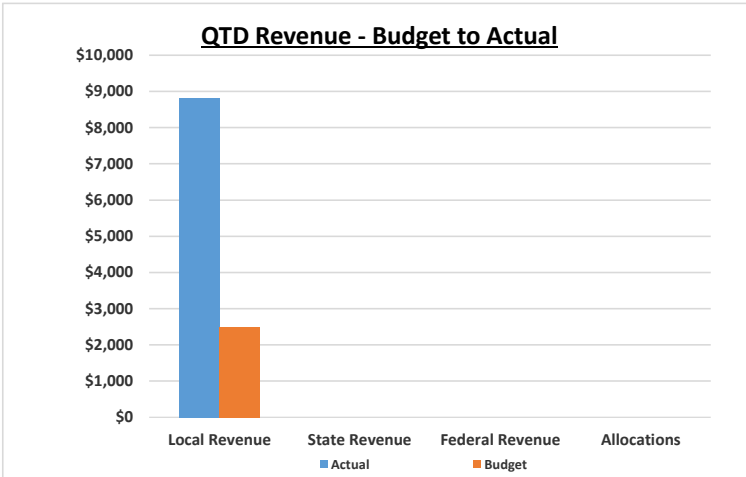
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

Strasburg School District 31J

**Balance Sheet
Student Activity Fund
September 30, 2024**

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

Policy:	File:
Name Changes	ACA
Adopted:	Revision:

This policy outlines the process by which students may change the name they are referred to at school to align with their gender identity. Students may choose to be identified in school by the first name that they have designated in accordance with this policy, and may request a change to their name or gender on their official student record through regulation JRA/JRC-R.

Definitions

- a. **“Chosen Name”** as defined in Colorado law, is any name a student requests to be known as that differs from the student’s legal name, to reflect the student’s gender identity.
- b. **“Legal Name”** is an individual’s legal name as it appears on official government documents such as licenses, passports, and birth certificate.

Use of a Chosen Name or Preferred First Name

The Board directs the superintendent to establish procedures allowing students to inform the school of their chosen name (or a preferred first name such as a nickname) without altering their official name in school records. Students will not be required to provide proof of a legal name change to select a chosen or preferred name for use at school and during extracurricular activities, and do not need parental approval. However, parents may be notified of their student’s name change if appropriate.

Personnel must strive to use the chosen or preferred name of all students. The district understands that honest mistakes may occur, but the intentional or knowing refusal to use a student’s chosen name (for example, intentionally referring to the student by their legal name, another name that does not correspond to the student’s gender identity, or avoiding use of their name) is prohibited under this policy and under Colorado law.

The district reserves the right to deny a preferred first name if it is vulgar or offensive, obscene, or is used for misrepresentation.

Name Changes on Official Student Records

The district is required to maintain a permanent student record (“official record”) that includes a student’s name and gender. Students or parents who wish to alter the student’s name or gender must follow the process in JRA/JRC-R. The district will not

process a name change on a student's official record without a parent signature or a court order.

Students who request a name change that is different from their legal first name agree that the designated name is, or will be, truly used to identify themselves. A name change cannot be used for any illegal purpose.

Disclosure to Third Parties

Information about a transgender student's gender identity, legal name, or sex assigned at birth may constitute confidential personally identifiable information. Disclosing transgender status to students, staff, or third parties may violate privacy laws, such as the federal Family Educational Rights and Privacy Act (FERPA). Accordingly, the district will work with students and their families to keep personally identifiable information related to gender identity confidential in accordance with state and federal privacy laws.

In situations where school staff or administrators are required by law to use or to report the legal name or biological sex of a student who is transgender but whose official record has not been amended, school staff and administrators must adopt practices to avoid the inadvertent disclosure of such confidential information.

LEGAL REFS.: 34 C.F.R. §99.1 *et seq.* (*Family Educational Rights and Privacy Act regulations*)



34 C.F.R. §99.20(d) (*parents and students have the right to request a school change name and gender marker on their record if they feel it is incorrect, misleading, or violates privacy, and schools must provide parents with an opportunity to inspect and review educational records*)



34 C.F.R. §99.31 (*permitted reasons for disclosure of student records*)

3 C.C.R. 708-1:81.6(A)(4) (*sexual orientation harassment is deliberately misusing an individual's preferred name, form of address, or gender-related pronouns*)

C.R.S. [22-1-145](#) (*knowing or intentional failure to use a chosen name is discriminatory, and schools required to use a student's chosen name and adopt a policy on the subject*)

C.R.S. [22-1-145](#)(b) (*gender identity means an individual's innate sense of the individual's own gender, which may or may not correspond with the individual's sex assigned at birth*).

CROSS REFS.: [AC](#), Nondiscrimination/Equal Opportunity

[JRA/JRC](#), Student Records/Release of Information on Students

[JRA/JRC-R](#), Student Records/Release of Information on Students

[June 2024]

DRAFT

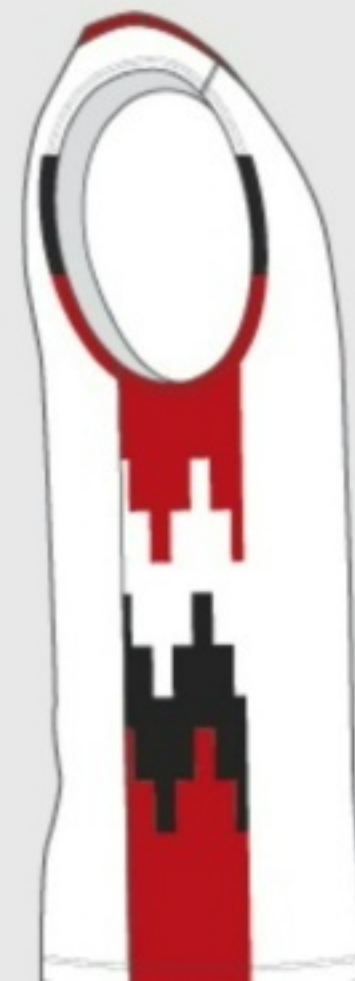
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BACK



SIDE





Strasburg School District 31J

**District Mission: Develop responsible
and productive members of society**

Bongard Goals 2024-2025

Goal 1: District Alignment of Instructional Practices (Strategic Driver #1 & 2 - Students and Staff)

Specific: Develop and implement a comprehensive instructional framework that aligns teaching practices district-wide (The Strasburg Way).

Measurable: Conduct baseline assessments for instructional alignment in all schools and measure improvement through bi-annual surveys of teachers and instructional leaders.

Achievable: Collaborate with building leaders and TLC to create a framework based on best practices.

Relevant: Aligned instructional practices will enhance student growth and achievement across the district.

Time-bound: Complete the development of the instructional framework by December 2024 and achieve at least a 51% approval/support rating on the bi-annual teacher survey by May 2025.

Goal 2: Establishing/Implementing a Solid District Communications Plan (Strategic Driver #3 - Community)

Specific: Create and implement a strategic communications plan that improves engagement with staff, students, families, and the community.

Measurable: Increase engagement metrics by 20% across district newsletters, social media, and community events by tracking participation and feedback.

Achievable: Utilize existing communication platforms and gather a stakeholder team (cabinet) to guide the development of the plan.

Relevant: Enhancing communication will foster stronger relationships and improve community involvement in the district.

Time-bound: Finalize and launch the communications plan by Dec 2024, with the goal of achieving targeted engagement metrics by the end of the 2025 school year.

Goal: Rollout of the Strasburg 31J Profile of a Learner (Strategic Driver #1 - Students)

Specific: Implement the Strasburg 31J Profile of a Learner across all grade levels, ensuring that students are aware of and can articulate the profile's components and expectations.

Measurable: Achieve 100% implementation in K-12 classrooms with progress monitored through quarterly assessments of student understanding and application, aiming for at least 85% of students demonstrating proficiency in articulating the profile by the end of the school year.

Achievable: Collaborate with teachers to design and deliver professional development sessions on the Profile of a Learner, providing resources and support for its integration into the curriculum.

Relevant: A clear implementation of the Profile of a Learner will promote a cohesive understanding of student expectations and drive instructional strategies across the district, ultimately enhancing student development.

Time-bound: Complete the initial rollout by December 2024, with benchmarks set for key grade levels (e.g., 2, 5, 8, and 12) to assess understanding and progress by the end of each academic term, and conduct a comprehensive review of the program's impact by May 2025.