

November Regular Meeting
Monday, November 11, 2024 6:00 PM
Mountain

Central Service Building
2102 Wagner Street
Strasburg, CO 80136

Ms Diana Elliott: Present
Daymon Johnson: Present
Michael Marrero: Present
Mary O'Malley: Present
Present: 4.

I. Opening of Meeting

I.a. Roll Call

I.b. Pledge of Allegiance

I.c. Adoption of the Minutes

I recommend we approve the minutes as presented. This motion, made by Mary O'Malley and seconded by Ms Diana Elliott, Carried.

Ms Diana Elliott: Yea, Daymon Johnson: Yea, Michael Marrero: Yea, Mary O'Malley: Yea
Yea: 4, Nay: 0

I.d. Adoption of the Agenda

I recommend we approve the agenda as presented. This motion, made by Ms Diana Elliott and seconded by Daymon Johnson, Carried.

Ms Diana Elliott: Yea, Daymon Johnson: Yea, Michael Marrero: Yea, Mary O'Malley: Yea
Yea: 4, Nay: 0

II. Celebrations

II.a. Fall Sports

- We want to recognize two Strasburg High School students, Max Dobransky and Kyle Bauer who scored among the top business students nationwide on rigorous exams to test their business knowledge. The exams are part of the school's High School of Business™ program, a national accelerated business administration program of MBA Research and Curriculum Center. Over 7,000 students from across the nation participated in the program during the 2023-24 school year. I also want to recognize Mrs. Kim Harris who is our business teacher and FBLA chairperson.
- Cross Country - The boys finished 13th at the state competition and will be participating in a competition in Arizona over Thanksgiving break to get in front of some college recruiters. Best of luck to them.
- Volleyball - Is currently playing!
- Football - Football won their first round of state playoffs on Sunday and will be progressing to the next round which will be played on Saturday at 1pm in Wellington. Good luck to them.
- Cheer - Will be hosting the Patriot League Cheer Competition next Friday night so we wish luck to them as well
- Unified Bowling has regionals on Thursday in Windsor where we will have three students competing.

- Softball ended up making it into the final four of the state games a few weeks back and we are very proud of their success.

II.b.Community Support and Engagement

- - We live in an amazing community and I don't think we share that or celebrate it enough. Last month the elementary school ended their annual catalog fundraiser that resulted in over \$50,000 in sales and it's all because of our dedicated families.
 - I just wanted to publicly thank the school community for their support during last week's snowpocalypse. It is never an easy decision to cancel school and when at all possible, I will utilize delayed starts as opposed to entire days, but with the expected snow fall amounts, it just wouldn't have made sense in this situation.
 - Additionally, I wanted to thank everyone who helped to get our fields ready for our football game this weekend. We had volunteers to help with clearing the stands not once, but twice and despite having to move the game back anyway, it ended up being a beautiful day to win a football game. It's the little things that make living and working in Strasburg so enjoyable and I am very thankful for the opportunity to lead such an amazing school district, so thank you.

III. Public Participation/General None

IV. New Board Members

IV.a. Interviews

President Michael Marrero discussed the process of how the interviews are held.

IV.b. Vote

IV.c. Swear in Board Member

Oath of Office/Swearing-Ceremony: Performed by Nancy Taylor. Gema Gomez took the oath of office & will sign a confidentiality affidavit.

V. Old Business

V.a.Coffee with the Board Debrief

Thank you to the FBLA students for providing smoothies and coffee. Attendance was limited to Donna Holcomb and Ashley Torgenson. Despite the small group, valuable discussion took place. Key takeaways included a focus on improving communication with community members who do not regularly use technology. Suggestions included distributing printed newsletters to be displayed at community locations such as the post office.

VI. New Business

VI.a. Quarterly Financial Reports

See attachment

VI.b. Mill Levy Certification

See attachment

VI.c. Update the Authorized Signers on Bank Accounts.

Discussion was held on adding Gema Gomez as an authorized signer, given her new role as the board's treasurer.

VII. Board Reports/Discussion

VII.a. Board Feedback

The board reviews all submissions from the board suggestion forms, discusses them with Superintendent Kelle Bongard, and ensures appropriate follow-up and resolution.

VII.b. Legislative and Colorado Association of School Boards

A brief discussion was held in preparation for the upcoming CASB conference.

VII.c. District Accountability Committee

The District Accountability Committee (DAC) was unable to meet this month due to a snow day occurring on the scheduled meeting date.

VII.d. East Central Board of Cooperative Educational Services

No meetings have occurred since the last board meeting. Kelle and Diana will be attending the upcoming annual business meeting.

VII.e. Chamber of Commerce

The next Chamber of Commerce meeting will be held on November 20th at May Farms. Snap council will be presenting.

VII.f. Construction

Stadium and common area construction has been completed.

Conversations with Taylor Kohrs are ongoing, with no further discussion at this time.

VIII. Superintendent Report/Discussion

VIII.a. ICC Character Strong

Tonight's consent agenda includes a request for approval of a new Social/Emotional Learning (SEL) curriculum for Strasburg Elementary School: Character Strong. This curriculum was selected through a formal adoption process and is now presented for board approval. Character Strong offers low-burden, high-impact lessons tailored to specific grade levels and is developed by educators to effectively meet student needs. It is research-based and includes engaging resources such as videos, playground activities, and family support materials, available in both English and Spanish. The web-based, user-friendly platform enhances flexibility, making it well-suited to our school community. Additionally, it provides Tier 2 and 3 support to ensure all students can access the resources they need to succeed. Previously, the elementary school used the Trails program, which faced limited adoption post-COVID due to repetitive content across grade levels. Character Strong offers distinct lessons from preschool through fifth grade, with potential for future expansion to secondary grades. The curriculum aligns with the CASEL framework for SEL effectiveness and meets all state standards. The initial implementation cost is \$5,397, with an annual renewal fee of \$2,498, to be covered within the existing elementary budget, with no impact on the current approved budget.

VIII.b. SAFER Grant

As a reminder, ECBOCES successfully acquired a grant to connect district emergency radios with local law enforcement radios. This initiative will enhance communication and expedite emergency response times on campus. We anticipate the functional connection of these radios by late spring, and I will provide updates as they become available. In today's environment, preparedness is crucial, and this project is a significant step toward ensuring the safety of our students and staff.

VIII.c. Sierra School

Last week, Superintendent Kelle Bongard had the opportunity to tour the Sierra School at Bennett alongside local superintendents. ECBOCES has partnered with Specialized Education Services Incorporated (SES) to establish this school, which provides individualized academic and behavioral interventions for students with intensive special needs and behavioral challenges. Currently, four students from our district are enrolled, contributing to a total of nine students from ECBOCES schools.

Due to the current low enrollment numbers, there is a higher-than-anticipated cost associated with the program. While this presents a budgetary challenge, it also reflects success in meeting the needs of our students within our own programming, reducing the need for external referrals. This increased cost was not accounted for in the current budget.

The Sierra School has a capacity for up to 30 students. Superintendent Bongard was impressed by the programming and dedicated staff, noting significant growth among our students in a short period. The district is committed to fostering its relationship with the Sierra School to continue effectively supporting student success.

IX. Adoption of Consent Agenda

I recommend we approve the consent agenda as presented. This motion, made by Ms Diana Elliott and seconded by Mary O'Malley, Carried.

Ms Diana Elliott: Yea, Daymon Johnson: Yea, Michael Marrero: Yea, Mary O'Malley: Yea

Yea: 4, Nay: 0

IX.a. Personnel Matters Contract/Letter of Assignments – New Hires/Renewals

I recommend we approve the consent agenda as presented. This motion, made by Ms Diana Elliott and seconded by Mary O'Malley, Carried.

Ms Diana Elliott: Yea, Daymon Johnson: Yea, Michael Marrero: Yea, Mary O'Malley: Yea

Yea: 4, Nay: 0

IX.a.i. Ciara Headley, Paraprofessional, Elementary, 1.0 FTE, 8 hrs per day, 118 days, effective October 15, 2024 through July 31, 2024, Hourly

IX.a.ii. Marjorie Nonic, Food Services Cook, Central Services, 0.8 FTE, 6.5 hrs per day, 118 days, effective October 15, 2024 through July 31, 2024, Hourly

IX.a.iii. Courtney Rose, Food Services Cook, Central Services, 0.9 FTE, 7 hrs per day, 118 days, effective October 15, 2024 through July 31, 2024, Hourly

IX.b. Personnel Matters Contract/Letter of Assignments – Reassignments

IX.b.i. Ana Hernandez - From FT Custodian to PT Food Services Cook

IX.c. Personnel Matters Contract/Letter of Assignments –
Terminations/Resignations/Non-Renewals

IX.d. Substitute List

See attached

IX.e. Mill Levy Certification

IX.f. Character Strong (Elementary SEL Curriculum)

IX.g. Change Signers on Bank Accounts

X. Calendar Review

X.a. Meeting Times and Dates Review

- Work Session: Friday, November 22nd
- CASB Conference: December 5th-7th

X.b. Future Agenda Topics

President Marrero informed the board that he has made changes to the Superintendent Evaluation and will email the updated version to board members. The Board of Education will conduct the Superintendent Evaluation, with a discussion scheduled for the November work session. Updates were also made to the Board norms. Additionally, there was a discussion about reviewing the CASB conference sessions at the upcoming work session.

XI. Adjournment

Recommend the Board adjourn the meeting at 8:34 p.m. This motion, made by Mary O'Malley and seconded by Ms Diana Elliott, Carried.

Ms Diana Elliott: Yea, Daymon Johnson: Yea, Michael Marrero: Yea, Mary O'Malley: Yea

Yea: 4, Nay: 0



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	

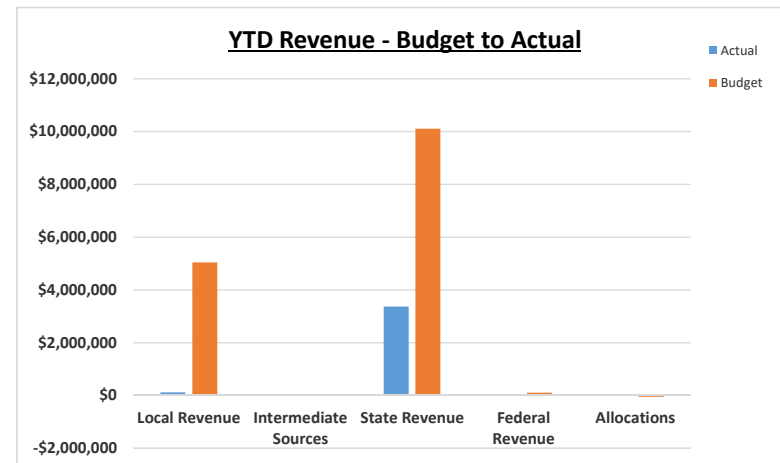
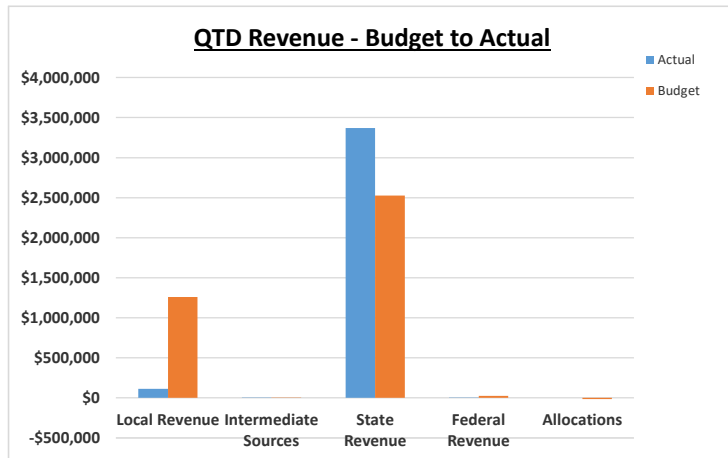
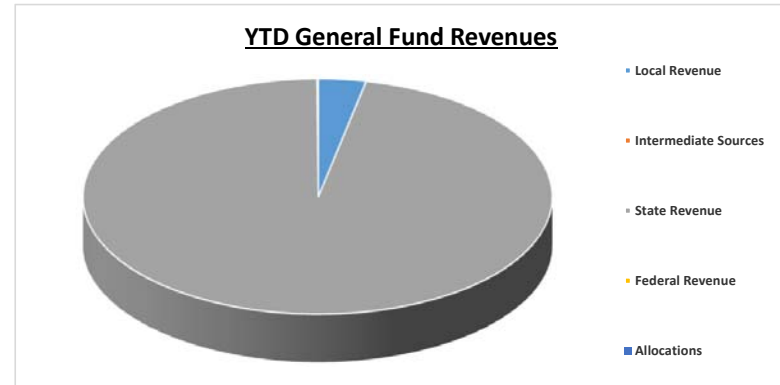
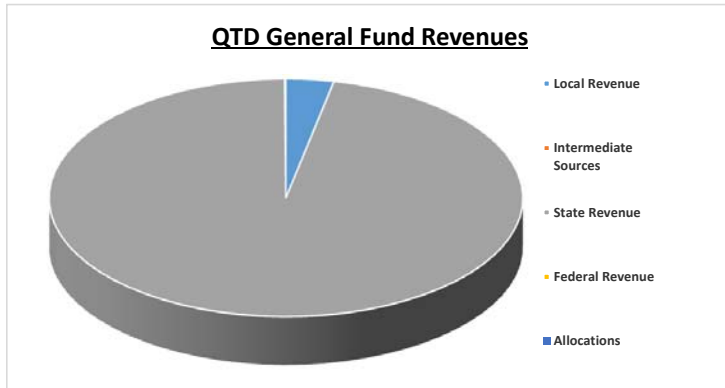
Footnotes:

(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



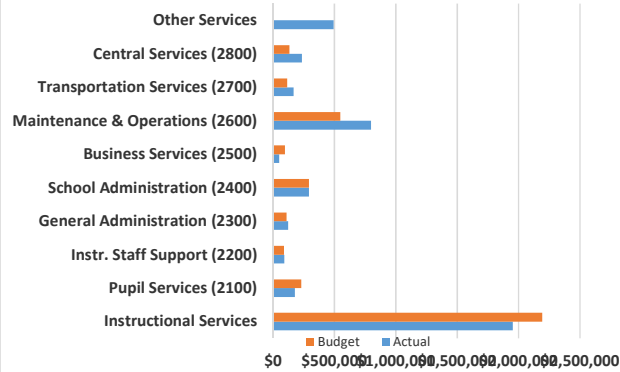
Strasburg School District 31J

Quarterly Financial Summary

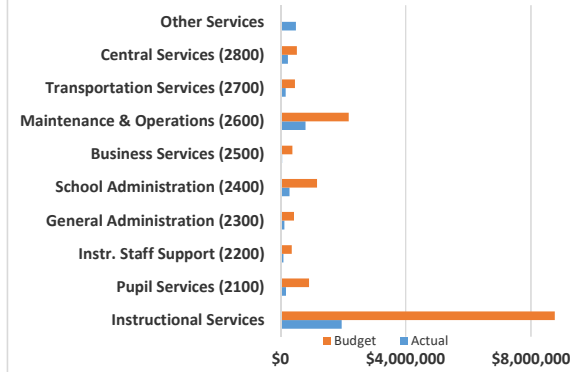
General Fund

September 30, 2024

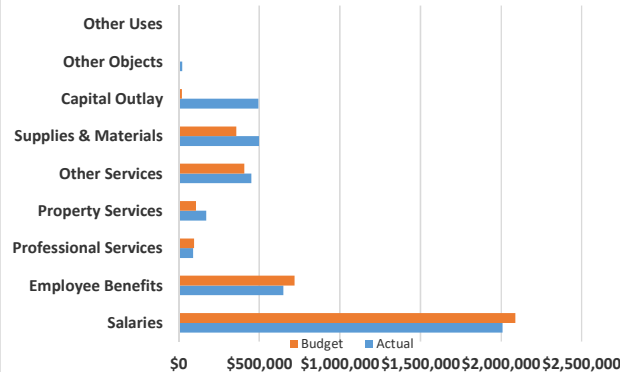
QTD Expenditures by Program



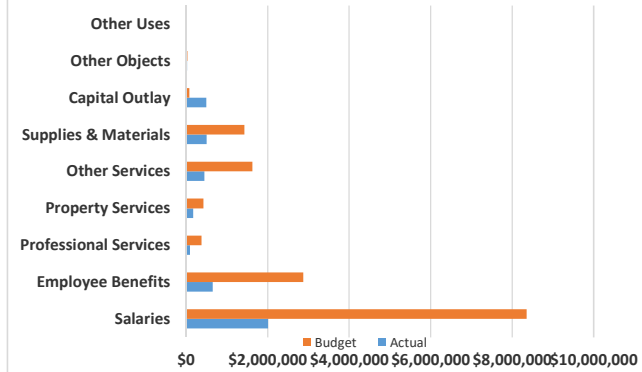
YTD Expenditures by Program



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.

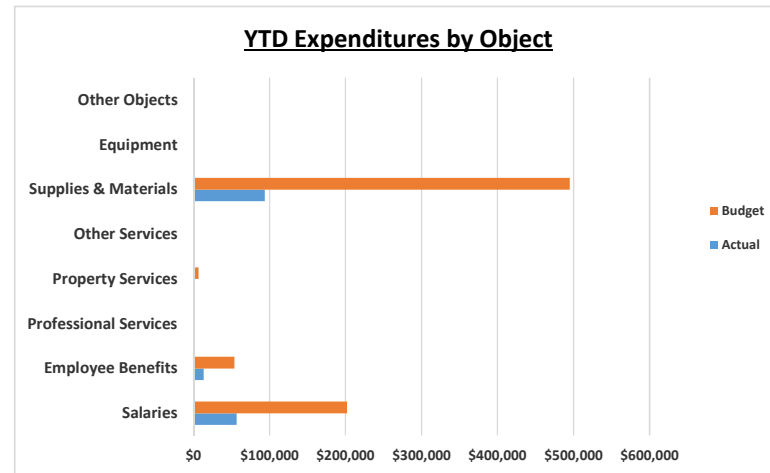
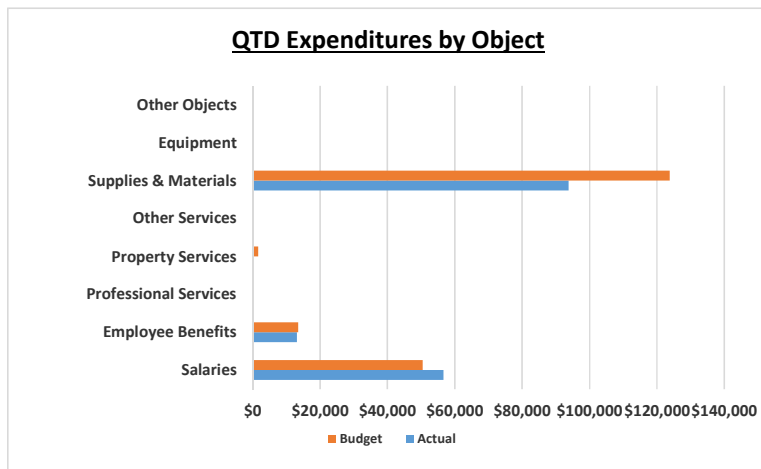
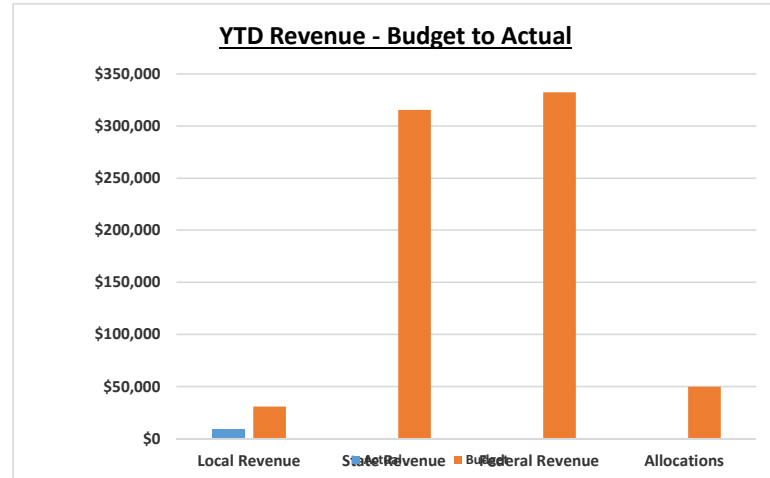
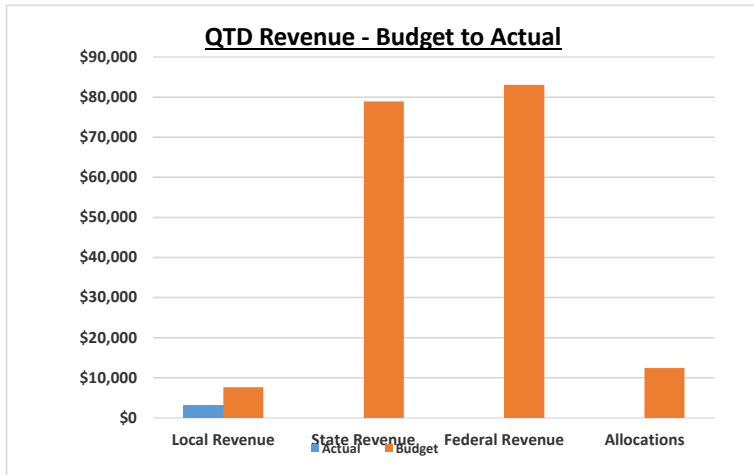
The Food Services Fund is a special revenue fund to record financial transactions related to nutrition services operations.

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.

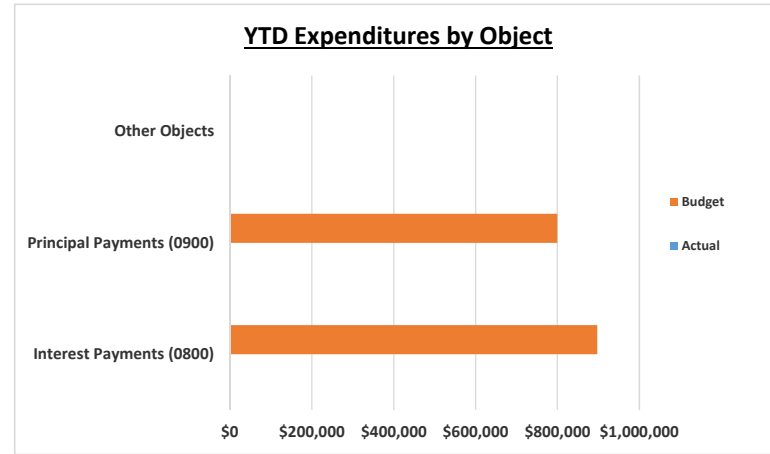
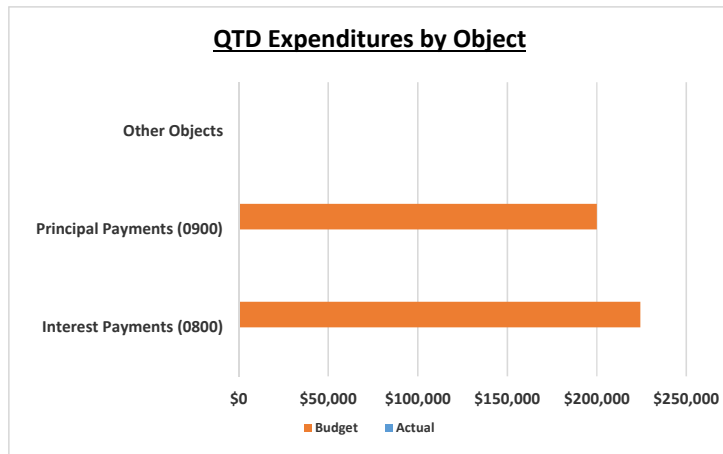
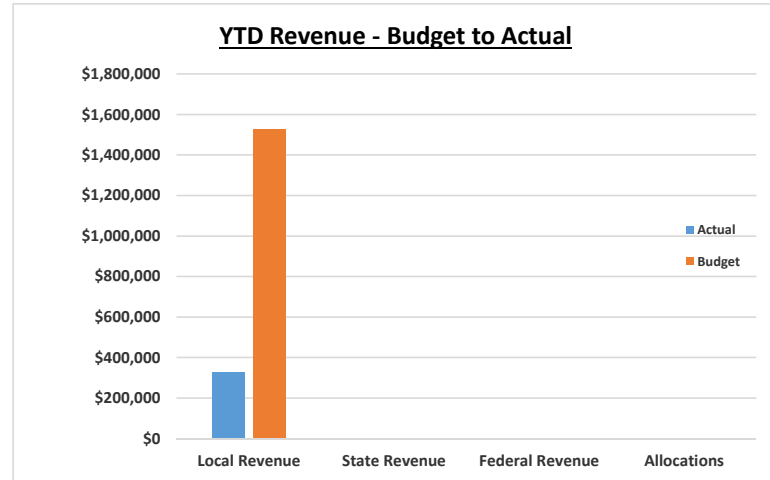
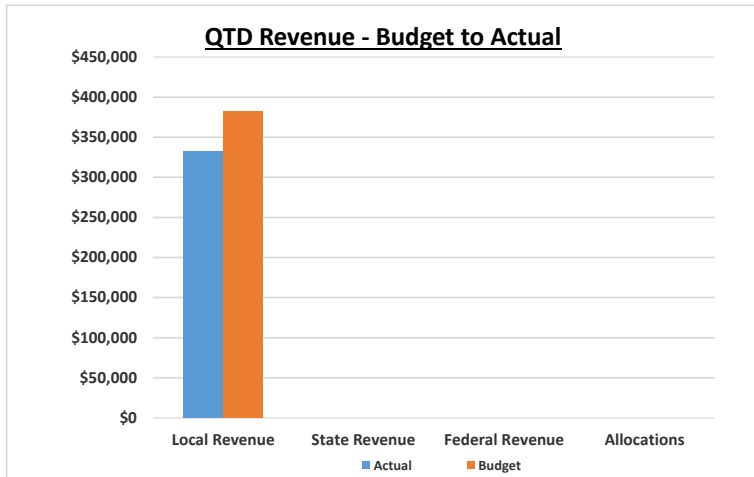
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest, and related expenditures.

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	(\$1,650,622)	\$1,299,729
Liabilities		
Accounts Payable	\$731,635	
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	\$731,635	\$0
Fund Equity		
Restricted	(\$2,382,257)	\$1,299,729
Unassigned	(\$2,382,257)	\$1,299,729
Total Fund Equity	(\$1,650,622)	\$1,299,729
Total Liabilities and Fund Equity	(\$1,650,622)	\$1,299,729

Strasburg School District 31J

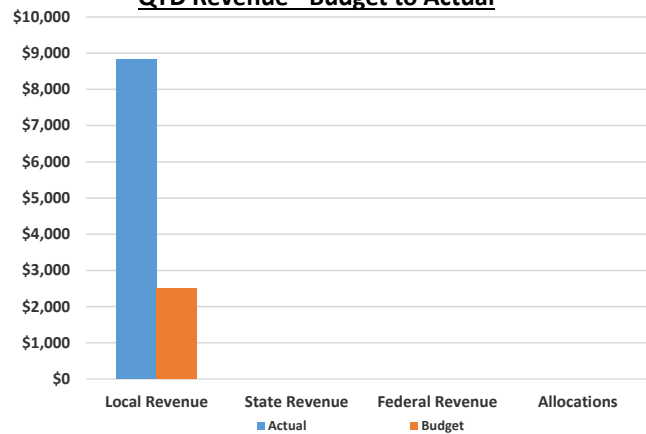
Quarterly Financial Summary

Building Fund (41)

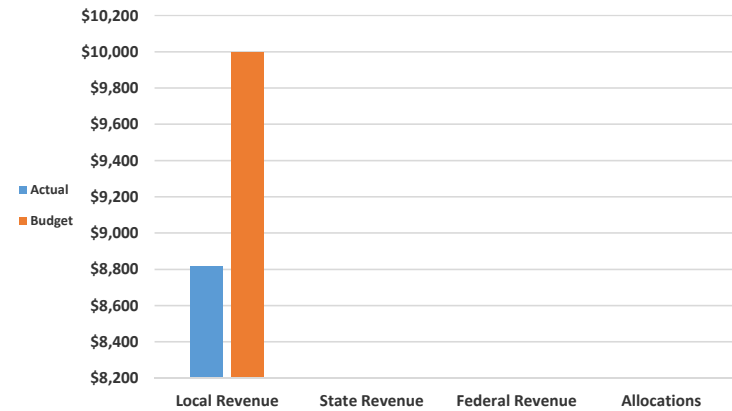
September 30, 2024

Building Fund

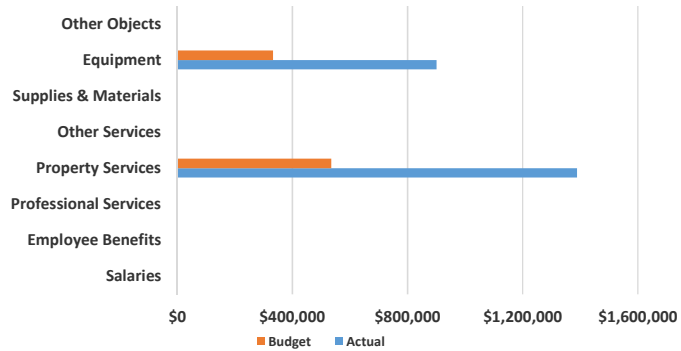
QTD Revenue - Budget to Actual



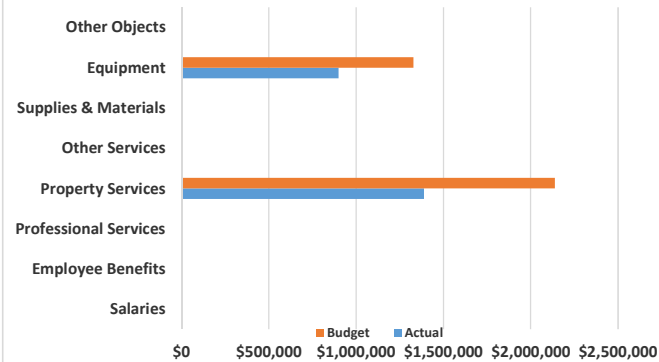
YTD Revenue - Budget to Actual



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>\$570,201</u>	<u>\$558,651</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>\$570,201</u>	<u>\$558,651</u>
Total Liabilities and Fund Equity	<u>\$570,201</u>	<u>\$558,651</u>

Strasburg School District 31J

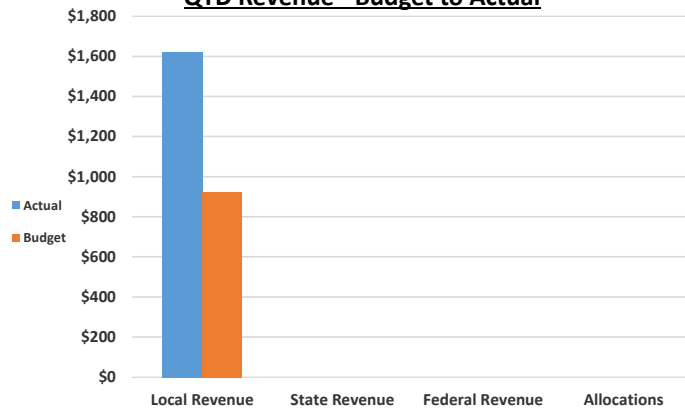
Quarterly Financial Summary

Capital Reserve Fund (43)

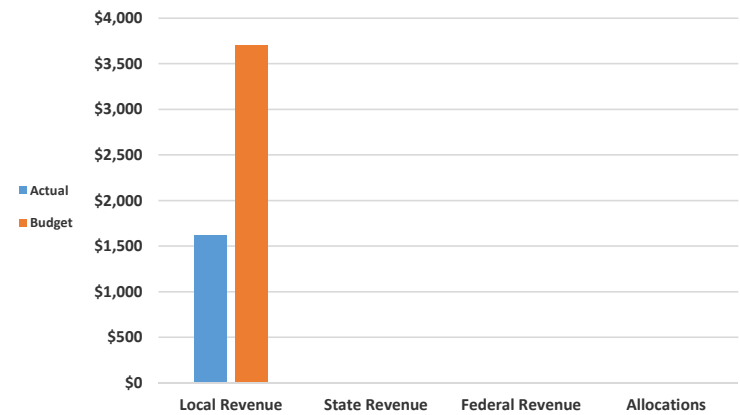
September 30, 2024

Capital Reserve/Capital Projects Fund

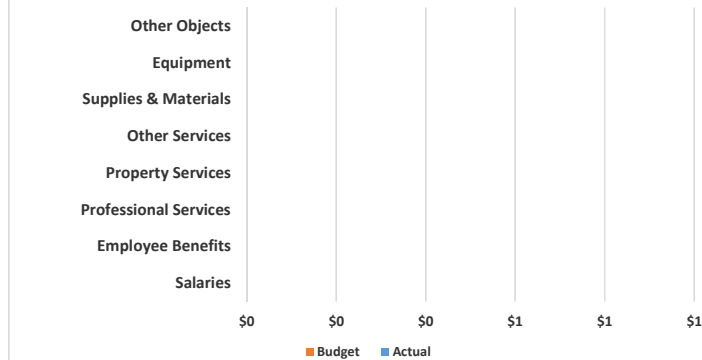
QTD Revenue - Budget to Actual



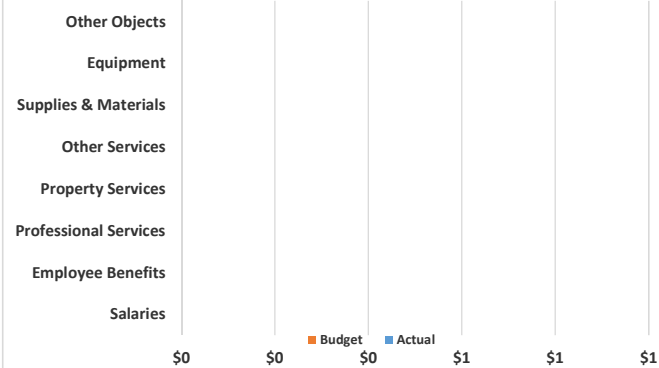
YTD Revenue - Budget to Actual



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.

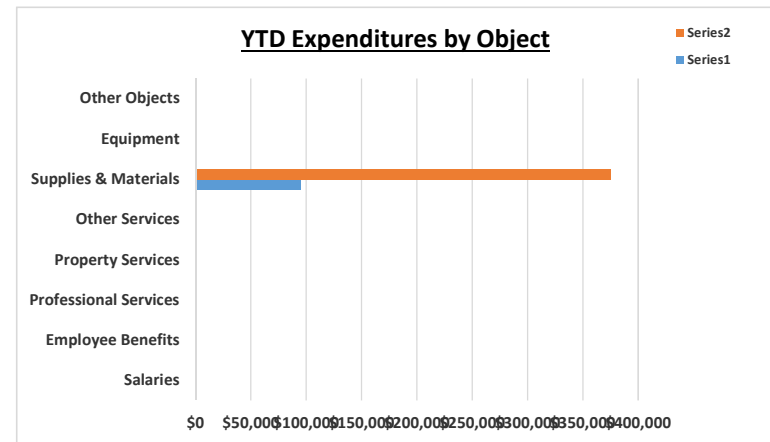
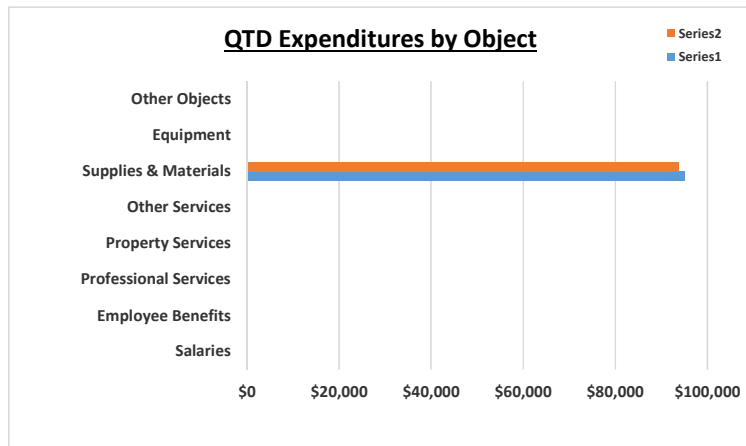
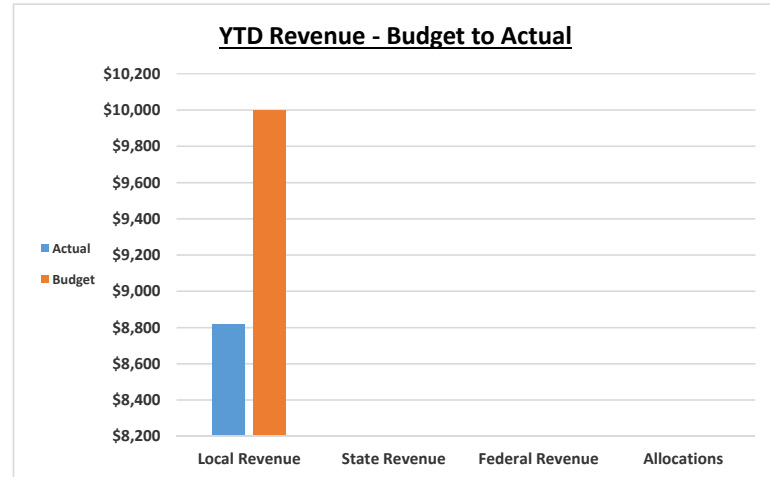
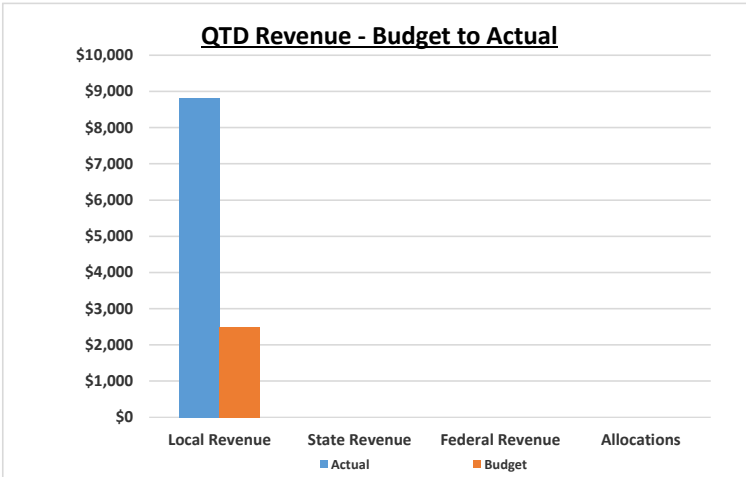
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

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

MILL LEVY CERTIFICATION RESOLUTION

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

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

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

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

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

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

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

Approved this 11th day of November, 2024.

STRASBURG SCHOOL DISTRICT 31J

By: _____
President

Attest:

Secretary

######

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

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