



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

December 31, 2025



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

Kelle Bongard
Superintendent

Nancy Taylor
Executive Director, Finance and Operations

Strasburg School District 31J

Quarterly Financial Summary

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December 31, 2025

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

	FY 25-26				FY 25-26				FY 24-25	Footnotes
	October - December				YEAR-TO-DATE				Oct-Dec	
	Oct-Dec Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	274,638	1,249,197	(974,559)	21.99%	455,595	4,996,788	(4,541,193)	9.12%	254,306	(2)
Intermediate Sources	0	89	(89)	0.00%	357	357	0	100.00%	0	
State Revenue	3,506,360	2,723,287	783,073	128.75%	7,224,495	10,893,146	(3,668,651)	66.32%	3,467,456	(3)
Federal Revenue	0	30,575	(30,575)	0.00%	661	122,298	(121,637)	0.54%	8,464	(4)
Allocations	0	(25,000)	25,000	0.00%	0	(100,000)	100,000	0.00%	0	
Total Revenues	\$ 3,780,998	\$ 3,978,148	\$ (197,150)	95.04%	\$ 7,681,108	\$ 15,912,589	\$ (8,231,481)	48.27%	\$ 3,730,225	
Expenditures by Program										
Instructional Services	2,167,864	2,252,820	84,956	96.23%	3,802,364	9,011,278	5,208,914	42.20%	2,222,671	
Pupil Services (2100)	323,237	248,718	(74,519)	129.96%	459,925	994,871	534,946	46.23%	320,516	(5)
Instr. Staff Support (2200)	105,203	118,309	13,106	88.92%	233,760	473,238	239,478	49.40%	87,857	
General Administration (2300)	83,628	110,554	26,926	75.64%	217,575	442,215	224,640	49.20%	81,462	
School Administration (2400)	292,662	291,268	(1,394)	100.48%	559,578	1,165,071	605,493	48.03%	304,832	
Business Services (2500)	59,989	114,589	54,600	52.35%	114,565	458,357	343,791	24.99%	41,931	
Maintenance & Operations (2600)	393,252	539,730	146,478	72.86%	1,183,386	2,158,922	975,536	54.81%	381,183	
Transportation Services (2700)	130,297	136,761	6,464	95.27%	291,091	547,042	255,951	53.21%	152,484	
Central Services (2800)	125,482	164,399	38,917	76.33%	350,928	657,596	306,668	53.37%	112,971	
Other Services	0	1,000	1,000	0.00%	10,441	4,000	(6,441)	261.03%	153,239	(6)
Total Expenditures	\$ 3,681,614	\$ 3,978,148	\$ 296,534	92.55%	\$ 7,223,614	\$ 15,912,590	\$ 8,688,975	45.40%	\$ 3,859,147	
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)	\$ 99,384	\$ -	\$ 99,384		\$ 457,494	\$ (1)	\$ 457,495	\$ (594,148)	\$ (128,921)	
Audited/Estimated Fund Balance, Beginning of Year					4,317,027	4,317,027				
Fund Balance, End of Period					\$ 4,774,521	\$ 4,317,026	\$ 457,495			

Footnotes:

- (1) The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax collection cycle and the timing of categorical and grant revenues.
- (2) Property taxes primarily received in April and June.
- (3) Receiving State Equalization over 9 month period which results in higher monthly payments until property tax payments.
- (4) Timing of federal revenue payments for grants.
- (5) Timing of vaping grant purchases - still within overall budget for the year.
- (6) 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

December 31, 2025

Expenditures by Object	FY 25-26 October - December				FY 25-26 YEAR-TO-DATE				FY 24-25 Oct-Dec	Footnotes
	Oct-Dec Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	YTD Actual	
Salaries	2,175,380	2,107,791	(67,589)	103.21%	3,786,839	8,431,164	4,644,325	44.91%	2,139,745	(1)
Employee Benefits	631,395	660,123	28,728	95.65%	1,135,397	2,640,492	1,505,095	43.00%	669,410	
Professional Services	92,754	112,517	19,763	82.44%	212,306	450,068	237,762	47.17%	73,844	
Property Services	77,265	110,726	33,461	69.78%	204,095	442,902	238,807	46.08%	118,696	
Other Services	381,279	487,408	106,129	78.23%	831,137	1,949,632	1,118,495	42.63%	472,143	
Supplies & Materials	316,863	453,203	136,340	69.92%	884,456	1,812,812	928,356	48.79%	205,110	
Capital Outlay	4,672	38,880	34,208	12.02%	141,526	155,520	13,994	91.00%	176,185	
Other Objects	2,005	7,500	5,495	26.74%	27,858	30,000	2,142	92.86%	4,014	
Other Uses	0	0	0	N/A	0	0	0	N/A	0	
Total Expenditures	\$ 3,681,614	\$ 3,978,148	\$ 296,534	92.55%	\$ 7,223,614	\$ 15,912,590	\$ 8,688,976	45.40%	\$ 3,859,147	

Footnotes:

(1) Final payment for hail insurance claim.

Strasburg School District 31J

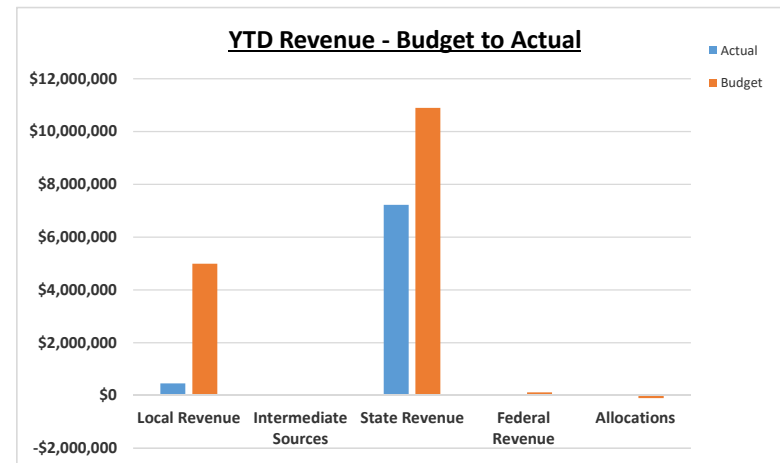
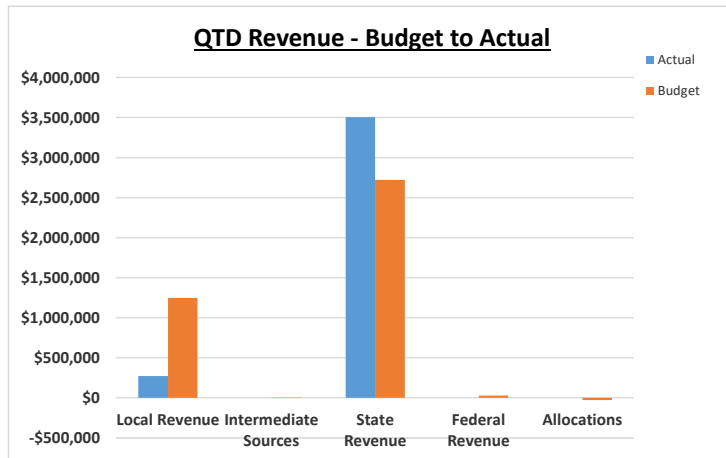
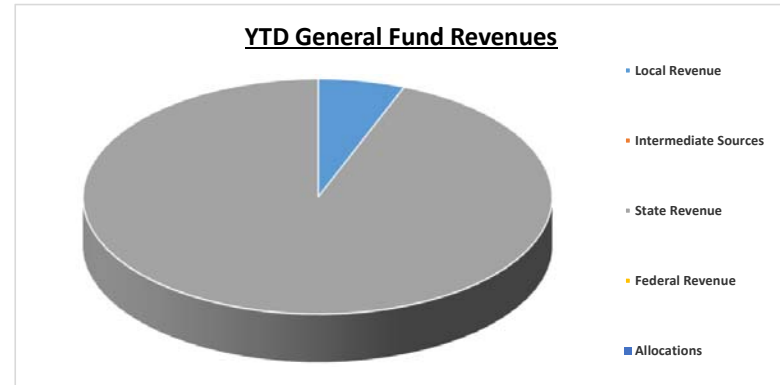
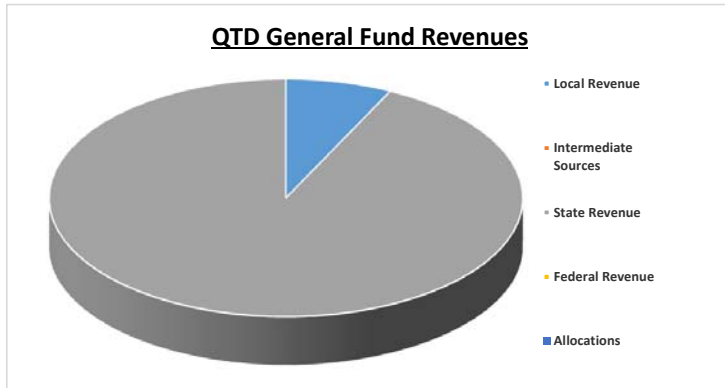
Balance Sheet

General Fund

12/31/2025

	FY 25-26	FY 24-25
Assets		
Cash and investments	\$4,589,691	\$4,038,852
Receivables	\$0	\$0
Prepaid expenses	\$69,661	\$0
Due from other Funds	\$180,139	\$2,210,000
Total Assets	\$4,839,492	\$6,248,852
Liabilities		
Accounts Payable	\$64,971	\$471
Accrued Salaries	\$0	\$0
Deferred Revenue	\$0	\$0
Due to other funds	\$0	\$0
Total Liabilities	\$64,971	\$471
Fund Equity		
Restricted	\$478,000	\$528,000
Unassigned	\$4,296,521	\$5,720,381
Total Fund Equity	\$4,774,521	\$6,248,381
Total Liabilities and Fund Equity	\$4,839,492	\$6,248,852

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



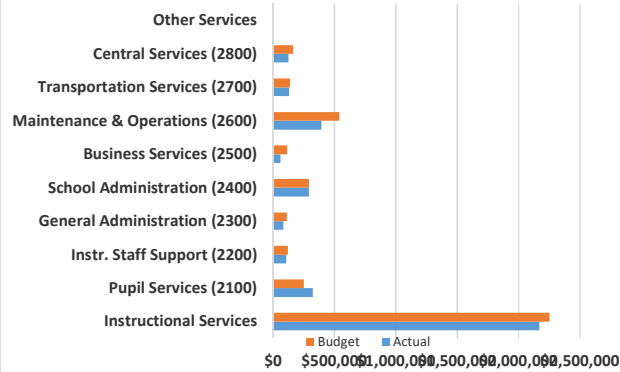
Strasburg School District 31J

Quarterly Financial Summary

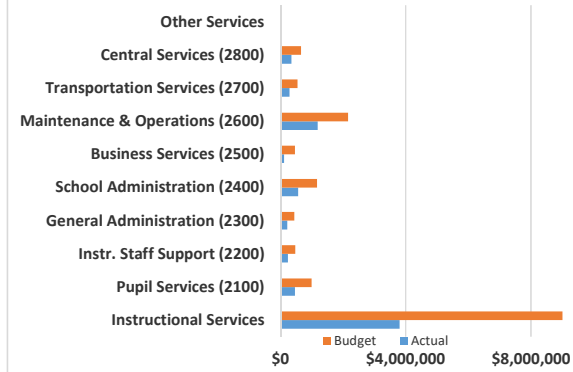
General Fund

December 31, 2025

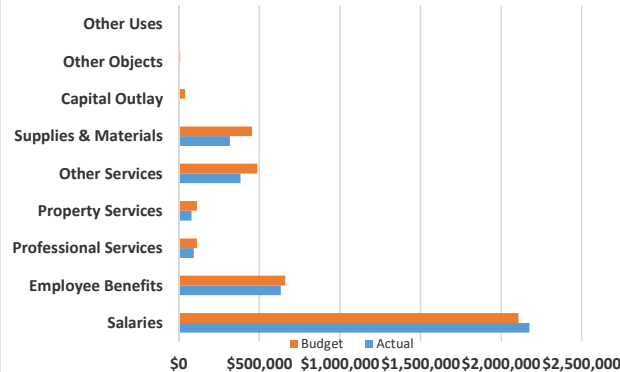
QTD Expenditures by Program



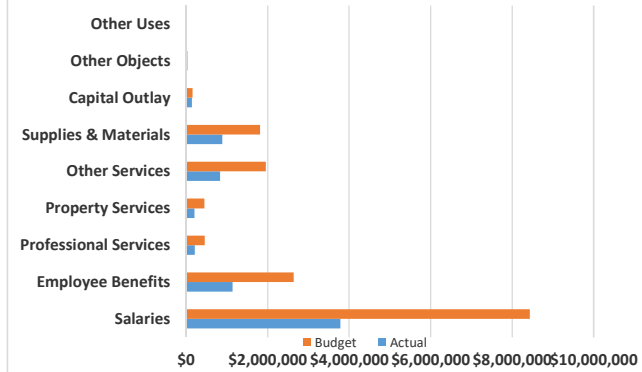
YTD Expenditures by Program



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary

Food Services Fund (21)

December 31, 2025

	FY 25-26 October - December				FY 25-26 YEAR-TO-DATE				FY 24-25 Oct-Dec	Footnotes
	Oct-Dec Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	6,655	4,875	1,780	136.51%	18,952	19,500	(548)	97.19%	12,319	
State Revenue	77,940	56,250	21,690	138.56%	77,940	225,000	(147,060)	34.64%	70,667	
Federal Revenue	111,458	89,375	22,083	124.71%	111,458	357,500	(246,042)	31.18%	113,109	
Allocations	0	25,000	(25,000)	0.00%	0	100,000	(100,000)	0.00%	0	
Total Revenues	\$ 196,053	\$ 175,500	\$ 20,553	111.71%	\$ 208,349	\$ 702,000	\$ (493,651)	29.68%	\$ 196,095	
Expenditures										
Salaries	65,588	56,965	(8,623)	115.14%	104,673	227,859	123,186	45.94%	59,262	
Employee Benefits	14,653	12,959	(1,694)	113.07%	23,824	51,834	28,011	45.96%	13,723	
Professional Services	0	300	300	0.00%	0	1,200	1,200	0.00%	0	
Property Services	0	750	750	0.00%	0	3,000	3,000	0.00%	0	
Other Services	0	0	0	N/A	192	0	(192)	N/A	0	
Supplies & Materials	104,250	123,766	19,516	84.23%	198,667	416,854	218,187	47.66%	113,219	
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	\$ 184,490	\$ 194,740	\$ 10,250	94.74%	\$ 327,356	\$ 700,748	\$ 373,392	46.72%	\$ 186,204	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 11,563	\$ (19,240)	\$ 30,803		\$ (119,006)	\$ 1,252	\$ (120,259)	-9503.03%	\$ 9,891	
Audited/Estimated Fund Balance, Beginning of Year					47,438	47,438				
Fund Balance, End of Period					\$ (71,568)	\$ 48,690	\$ (120,259)			

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)
December 31, 2025**

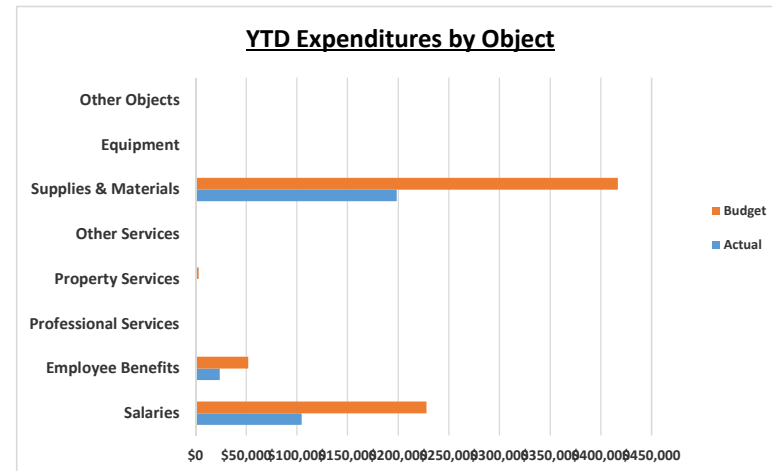
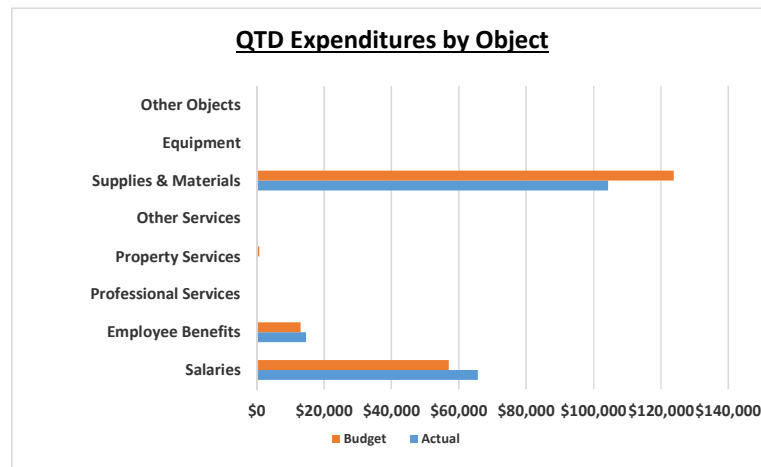
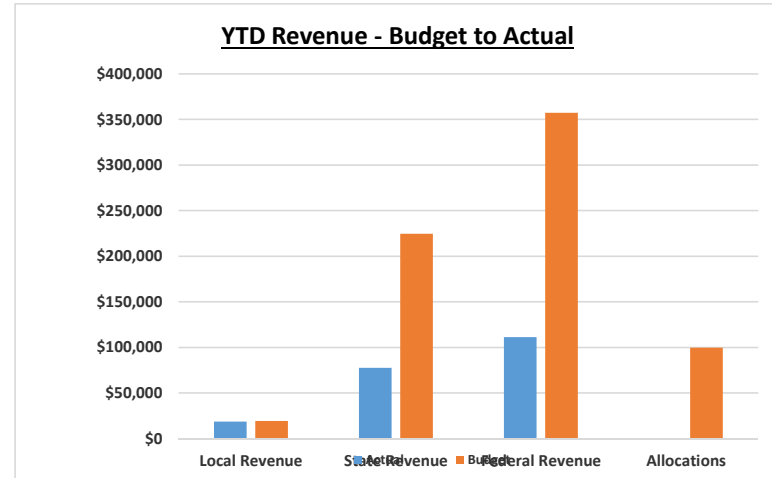
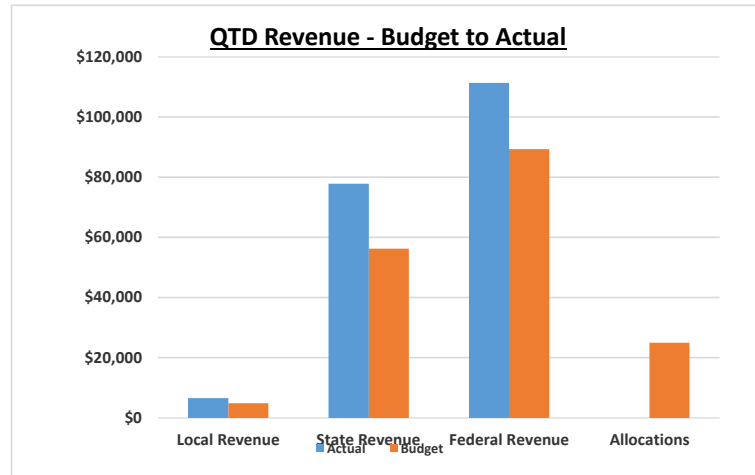
	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$96,961	\$71,057
Inventory	\$11,610	\$0
Prepaid expenses		
Due from other funds	\$0	\$0
Total Assets	<u>\$108,570</u>	<u>\$71,057</u>
Liabilities		
Accounts Payable		
Accrued Salaries	\$0	\$0
Unearned Revenue	\$0	\$0
Due to other funds	\$180,139	\$150,000
Total Liabilities	<u>\$180,139</u>	<u>\$150,000</u>
Fund Equity		
Restricted	\$11,610	\$17,870
Unassigned	(\$83,179)	(\$96,813)
Total Fund Equity	<u>(\$71,569)</u>	<u>(\$78,943)</u>
Total Liabilities and Fund Equity	<u>\$108,570</u>	<u>\$71,057</u>

Strasburg School District 31J

Quarterly Financial Summary

Food Services Fund (21)

December 31, 2025



Strasburg School District 31J

Quarterly Financial Summary

Bond Redemption Fund (31)

December 31, 2025

	FY 25-26 October - December				FY 25-26 YEAR-TO-DATE				FY 24-25 Oct-Dec	Footnotes
	Oct-Dec Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	39,196	390,750	(351,554)	10.03%	39,196	1,563,000	(1,523,804)	2.51%	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	\$ 39,196	\$ 390,750	\$ (351,554)	10.03%	\$ 39,196	\$ 1,563,000	\$ (1,523,804)	2.51%	\$ 19,018	
Expenditures										
Interest Payments (0800)	442,700	218,275	(224,425)	202.82%	442,700	873,100	430,400	50.70%	454,700	(2)
Principal Payments (0900)	820,000	205,000	(615,000)	400.00%	820,000	820,000	0	100.00%	800,000	(2)
Other Objects	0	0	0	N/A	0	0	0	N/A	0	
Total Expenditures	\$ 1,262,700	\$ 423,275	\$ (839,425)	298.32%	\$ 1,262,700	\$ 1,693,100	\$ 430,400	74.58%	\$ 1,254,700	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (1,223,504)	\$ (32,525)	\$ (1,190,979)		\$ (1,223,504)	\$ (130,100)	\$ (1,093,404)	940%	\$ (1,235,682)	
Audited/Estimated Fund Balance, Beginning of Year					2,037,663	2,037,663				
Fund Balance, End of Period					\$ 814,159	\$ 1,907,563	\$ (1,093,404)			

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.

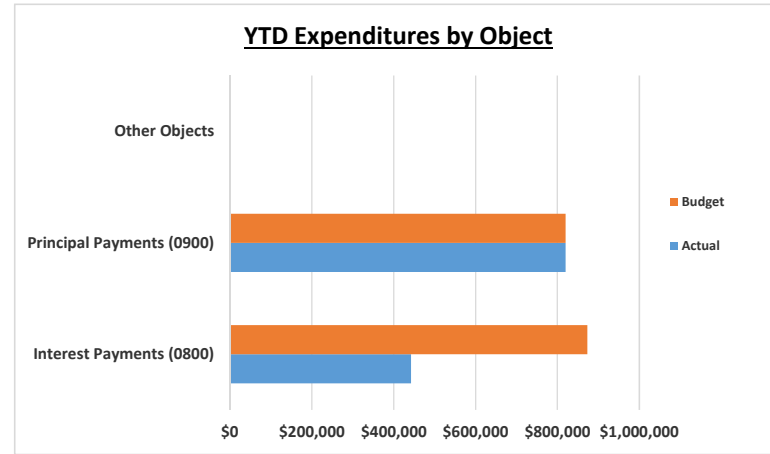
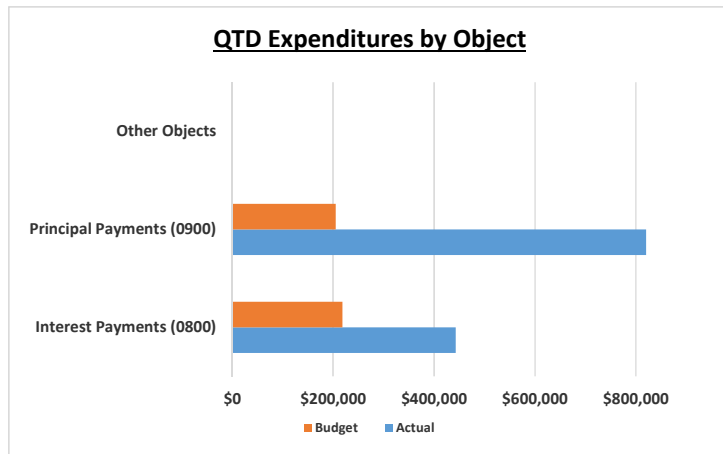
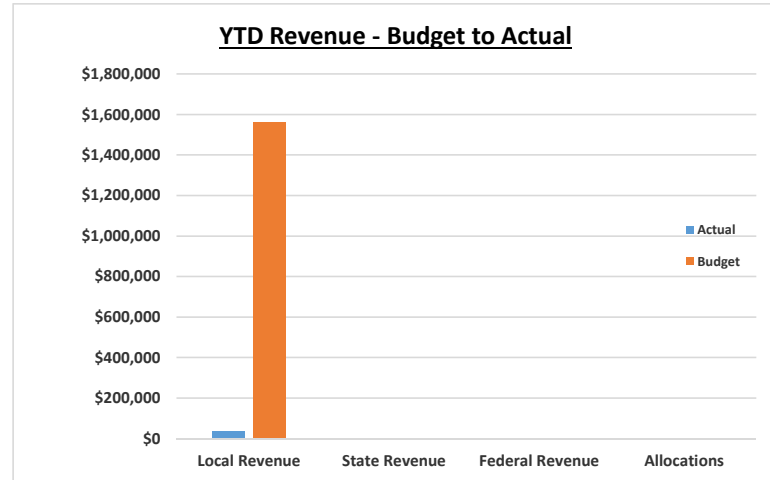
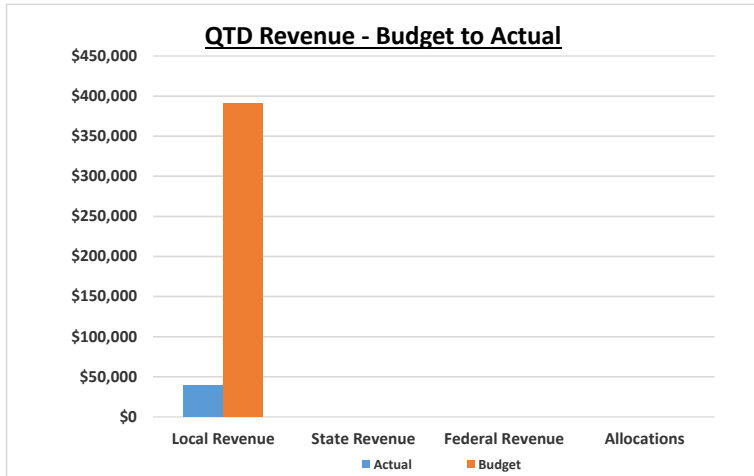
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-spproved bonded indeptedness obligations, including principal, interest, and related expenditures.

Strasburg School District 31J

**Balance Sheet
Bond Redemption Fund (31)
December 31, 2025**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$833,881	\$980,648
Receivables	\$0	\$0
Prepaid expenses		
Due to other Funds		
Total Assets	\$833,881	\$980,648
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue	\$0	\$0
Due to other funds		
Total Liabilities	\$0	\$0
Fund Equity		
Restricted	\$833,881	\$980,648
Unassigned		
Total Fund Equity	\$833,881	\$980,648
Total Liabilities and Fund Equity	\$833,881	\$980,648

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



Strasburg School District 31J

**Quarterly Financial Summary
Building Fund (41)**

December 31, 2025

	FY 25-26 October - December				FY 25-26 YEAR-TO-DATE				FY 24-25 Oct-Dec	Footnotes
	Oct-Dec Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	17,324	45	17,279	38496.69%	17,378	180	17,198	9654.49%	2,277	
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	\$ 17,324	\$ 45	\$ 17,279	38496.69%	\$ 17,378	\$ 180	\$ 17,198	9654.49%	\$ 2,277	
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	308,192	
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	249,880	
Other Objects	0	0	0	N/A	0	0	0	N/A		
Total Expenditures	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ 558,073	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 17,324	\$ 45	\$ 17,279		\$ 17,378	\$ 180	\$ 17,198	9654.49%	\$ (555,796)	
Audited/Estimated Fund Balance, Beginning of Year					10,868	10,868				
Fund Balance, End of Period					\$ 28,246	\$ 11,048	\$ 17,198			

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

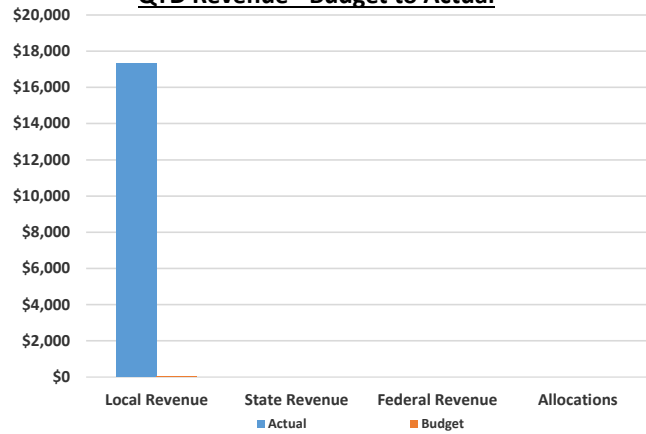
**Balance Sheet
Building Fund (41)
December 31, 2025**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$10,974	\$153,583
Receivables		
Prepaid expenses		
Due to other Funds		(\$2,360,000)
Total Assets	<u>\$10,974</u>	<u>(\$2,206,418)</u>
Liabilities		
Accounts Payable		\$0
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted	\$10,974	(\$2,206,418)
Unassigned		
Total Fund Equity	<u>\$10,974</u>	<u>(\$2,206,418)</u>
Total Liabilities and Fund Equity	<u>\$10,974</u>	<u>(\$2,206,418)</u>

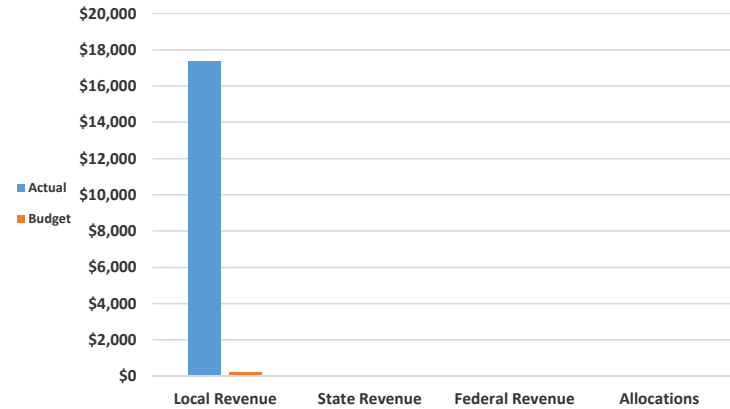
Strasburg School District 31J
Quarterly Financial Summary
Building Fund (41)
December 31, 2025

Building Fund

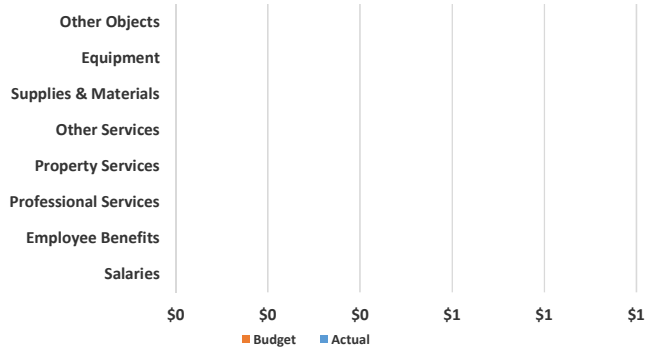
QTD Revenue - Budget to Actual



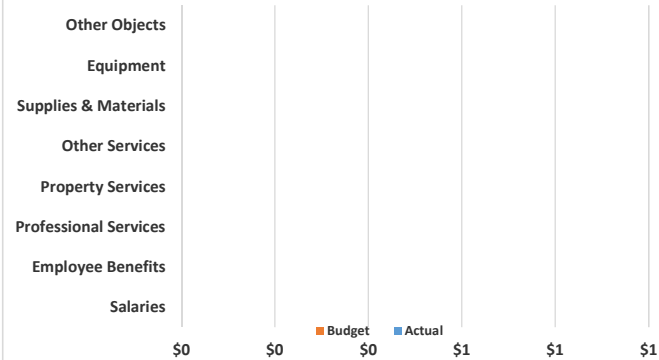
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary

Capital Reserve Fund (43)

December 31, 2025

	FY 25-26 October - December				FY 25-26 YEAR-TO-DATE				FY 24-25 Oct-Dec	Footnotes
	Oct-Dec Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	0	50	(50)	0.00%	111	200	(89)	55.64%	386	
State Revenue	0	0	0	N/A	0		0	N/A	0	
Federal Revenue		0	0	N/A			0	N/A		
Allocations		0	0	N/A			0	N/A		
Total Revenues	\$ -	\$ 50	\$ (50)	0.00%	\$ 111	\$ 200	\$ (89)	55.64%	\$ 386	
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)	\$ -	\$ 50	\$ (50)		\$ 111	\$ 200	\$ (89)	55.64%	\$ 386	
Audited/Estimated Fund Balance, Beginning of Year					456,603	456,603				
Fund Balance, End of Period					\$ 456,714	\$ 456,803	\$ (89)			

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)
December 31, 2025**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$220,895	\$270,588
Receivables		
Prepaid expenses		
Due to other Funds		\$0
Total Assets	<u>\$220,895</u>	<u>\$270,588</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		(300,000.00)
Total Liabilities	<u>\$0</u>	<u>(\$300,000)</u>
Fund Equity		
Restricted	\$220,895	\$570,588
Unassigned		
Total Fund Equity	<u>\$220,895</u>	<u>\$570,588</u>
Total Liabilities and Fund Equity	<u>\$220,895</u>	<u>\$270,588</u>

Strasburg School District 31J

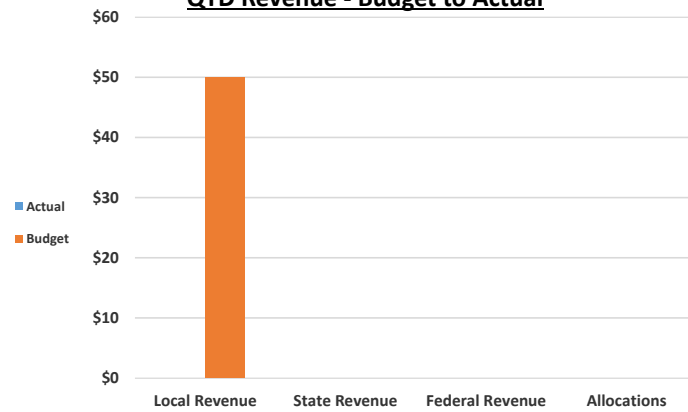
Quarterly Financial Summary

Capital Reserve Fund (43)

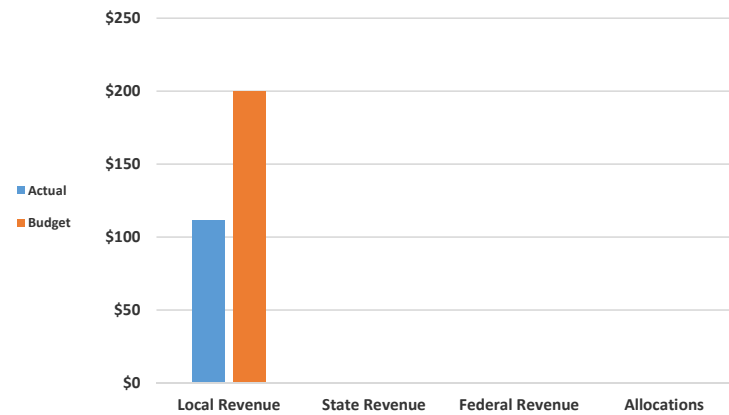
December 31, 2025

Capital Reserve/Capital Projects Fund

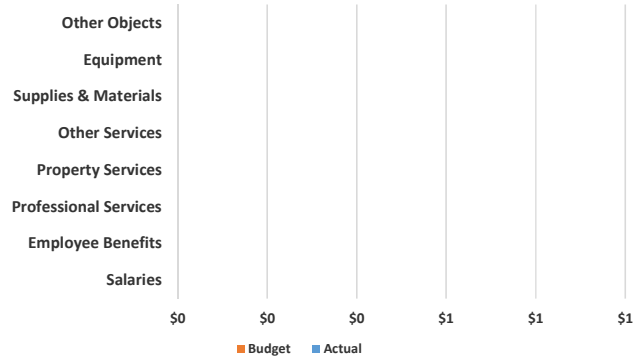
QTD Revenue - Budget to Actual



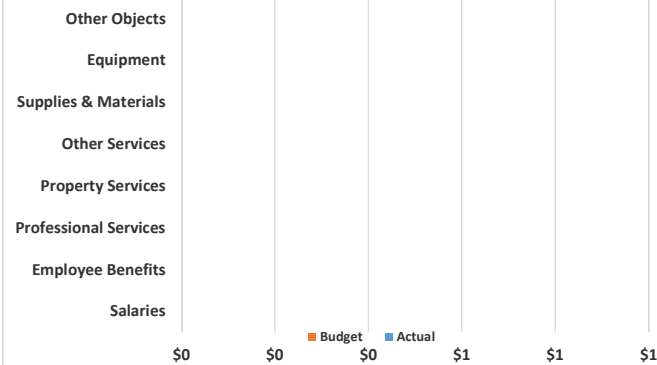
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary

Student Activity Fund

December 31, 2025

	FY 25-26 October - December				FY 25-26 YEAR-TO-DATE				FY 24-25 Oct-Dec	Footnotes
	Oct-Dec Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	135,954	81,250	54,704	167.33%	190,511	325,000	(134,489)	58.62%	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	\$ 135,954	\$ 81,250	\$ 54,704	167.33%	\$ 190,511	\$ 325,000	\$ (134,489)	58.62%	\$ 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	102,941	78,250	(24,691)	131.55%	155,978	313,000	157,022	49.83%	25,356	
Equipment		0	0	N/A			0	N/A		
Other Objects		0	0	N/A			0	N/A		
Total Expenditures	\$ 102,941	\$ 78,250	\$ (24,691)	131.55%	\$ 155,978	\$ 313,000	\$ 157,022	49.83%	\$ 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)	\$ 33,013	\$ 3,000	\$ 30,013		\$ 34,534	\$ 12,000	\$ 22,534	287.78%	\$ 2,459	
Audited/Estimated Fund Balance, Beginning of Year					168,377	168,377				
Fund Balance, End of Period					\$ 202,911	\$ 180,377	\$ 22,534			

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.

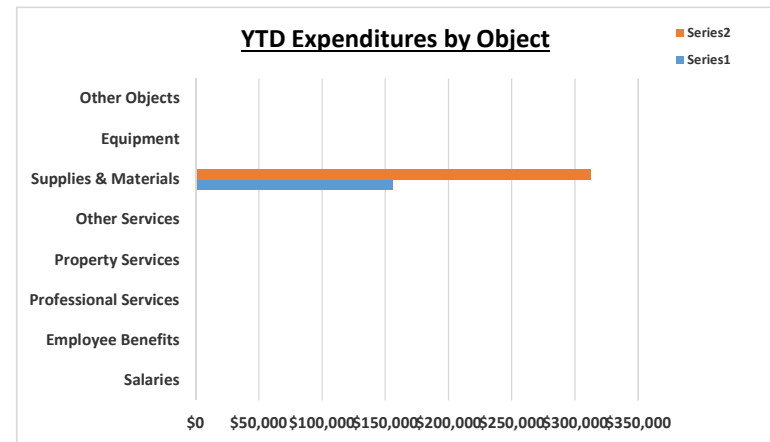
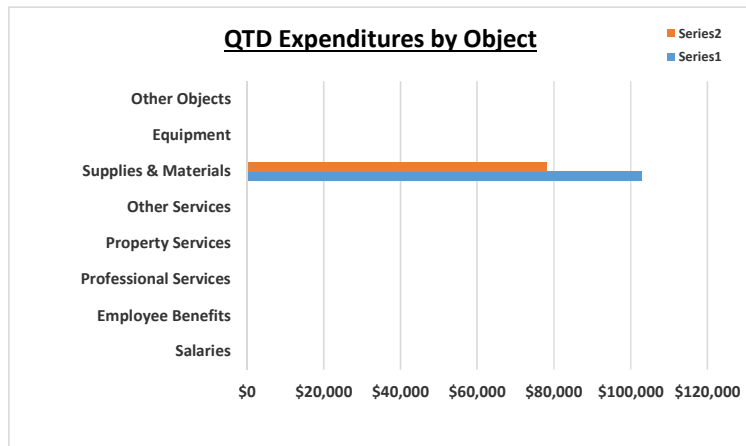
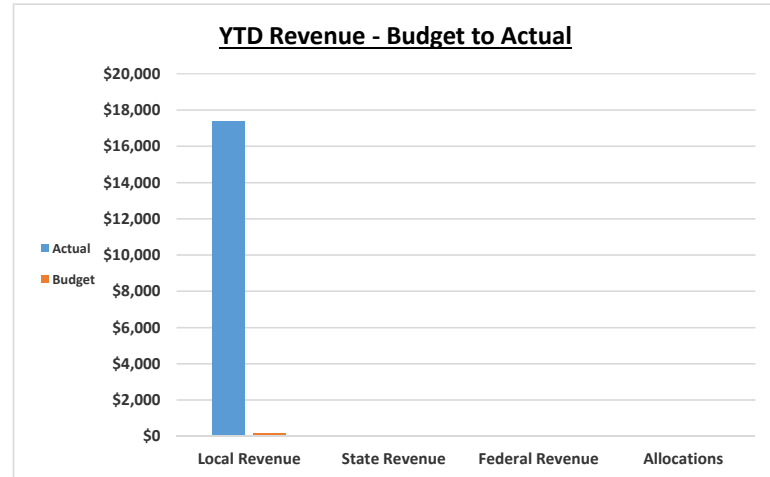
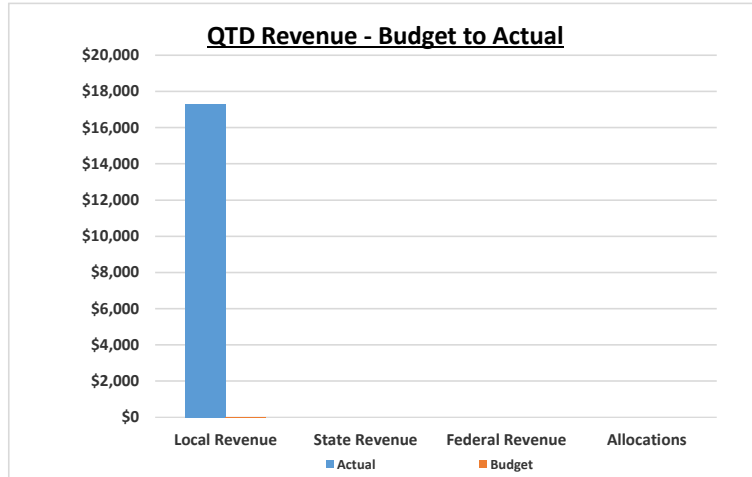
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

Strasburg School District 31J

**Balance Sheet
Student Activity Fund
December 31, 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
December 31, 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.