



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

March 31, 2026



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

Kelle Bongard
Superintendent

Amanda Rosier
Finance Director

Strasburg School District 31J

Quarterly Financial Summary

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March 31, 2026

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Strasburg School District 31J
Quarterly Financial Summary
General Fund
March 31, 2026

	FY 25-26 January-March				FY 25-26 YEAR-TO-DATE				FY 24-25 Jan-Mar	Footnotes
	Jan-Mar	1/4 x Annual		%	YTD	Annual	Percentage		QTD	
	Actual	Budget (1)	Variance	Used	Actual	Budget	Variance	Recvd or Used	Actual	
Revenues										
Local Revenue	1,805,137	1,249,197	555,940	144.50%	2,260,731	4,996,788	(2,736,057)	45.24%	1,446,423	(2)
Intermediate Sources	0	89	(89)	0.00%	357	357	0	100.00%	0	
State Revenue	2,386,041	2,723,287	(337,246)	87.62%	9,610,536	10,893,146	(1,282,610)	88.23%	2,491,988	(3)
Federal Revenue	73,409	30,575	42,834	240.09%	74,070	122,298	(48,228)	60.57%	39,899	(4)
Allocations	0	(25,000)	25,000	0.00%	0	(100,000)	100,000	0.00%	0	
Total Revenues	\$ 4,264,587	\$ 3,978,148	\$ 286,439	107.20%	\$ 11,945,695	\$ 15,912,589	\$ (3,966,894)	75.07%	\$ 3,978,309	
Expenditures by Program										
Instructional Services	2,388,962	2,252,820	(136,142)	106.04%	6,191,325	9,011,278	2,819,953	68.71%	2,235,947	
Pupil Services (2100)	329,209	248,718	(80,491)	132.36%	789,135	994,871	205,736	79.32%	305,261	
Instr. Staff Support (2200)	106,397	118,309	11,912	89.93%	340,157	473,238	133,081	71.88%	91,592	
General Administration (2300)	112,089	110,554	(1,535)	101.39%	329,664	442,215	112,551	74.55%	85,312	
School Administration (2400)	305,076	291,268	(13,808)	104.74%	864,654	1,165,071	300,417	74.21%	300,670	
Business Services (2500)	82,893	114,589	31,696	72.34%	197,459	458,357	260,898	43.08%	46,752	
Maintenance & Operations (2600)	439,664	539,730	100,066	81.46%	1,623,050	2,158,922	535,872	75.18%	434,579	
Transportation Services (2700)	131,590	136,761	5,171	96.22%	422,681	547,042	124,361	77.27%	185,275	
Central Services (2800)	121,496	164,399	42,903	73.90%	472,424	657,596	185,171	71.84%	128,304	
Other Services	0	1,000	1,000	0.00%	10,441	4,000	(6,441)	261.03%	0	(5)
Total Expenditures	\$ 4,017,377	\$ 3,978,148	\$ (39,229)	100.99%	\$ 11,240,991	\$ 15,912,590	\$ 4,671,599	70.64%	\$ 3,813,693	
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)	\$ 247,210	\$ -	\$ 247,210		\$ 704,704	\$ (1)	\$ 704,705	\$ (915,200)	\$ 164,617	
Audited/Estimated Fund Balance, Beginning of Year					4,317,027	4,317,027				
Fund Balance, End of Period					\$ 5,021,731	\$ 4,317,026	\$ 704,705			

Footnotes:

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

March 31, 2026

Expenditures by Object	FY 25-26 January-March				FY 25-26 YEAR-TO-DATE				FY 24-25 Jan-Mar	Footnotes
	Jan-Mar	1/4 x Annual		%	YTD	Annual		Percentage	YTD	
	Actual	Budget	Variance	Used	Actual	Budget	Variance	Recvd or Used	Actual	
Salaries	2,270,227	2,107,791	(162,436)	107.71%	6,057,067	8,431,164	2,374,098	71.84%	2,046,127	
Employee Benefits	641,563	660,123	18,560	97.19%	1,776,960	2,640,492	863,532	67.30%	650,359	
Professional Services	142,585	112,517	(30,068)	126.72%	354,892	450,068	95,176	78.85%	103,718	
Property Services	81,119	110,726	29,607	73.26%	285,215	442,902	157,688	64.40%	165,725	
Other Services	629,490	487,408	(142,082)	129.15%	1,460,627	1,949,632	489,005	74.92%	603,252	
Supplies & Materials	246,214	453,203	206,989	54.33%	1,130,670	1,812,812	682,142	62.37%	226,313	
Capital Outlay	3,492	38,880	35,388	8.98%	145,018	155,520	10,502	93.25%	3,585	
Other Objects	2,685	7,500	4,815	35.80%	30,543	30,000	(543)	101.81%	600	
Other Uses	0	0	0	N/A	0	0	0	N/A	0	
Total Expenditures	\$ 4,017,377	\$ 3,978,148	\$ (39,229)	100.99%	\$ 11,240,991	\$ 15,912,590	\$ 4,671,599	70.64%	\$ 3,799,679	

Footnotes:

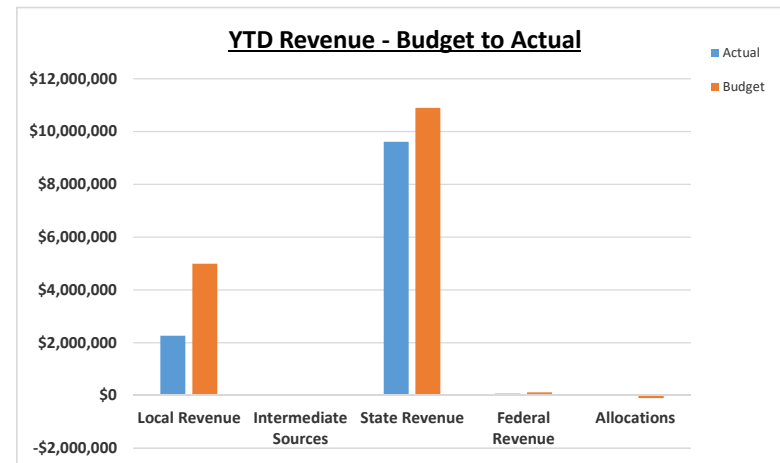
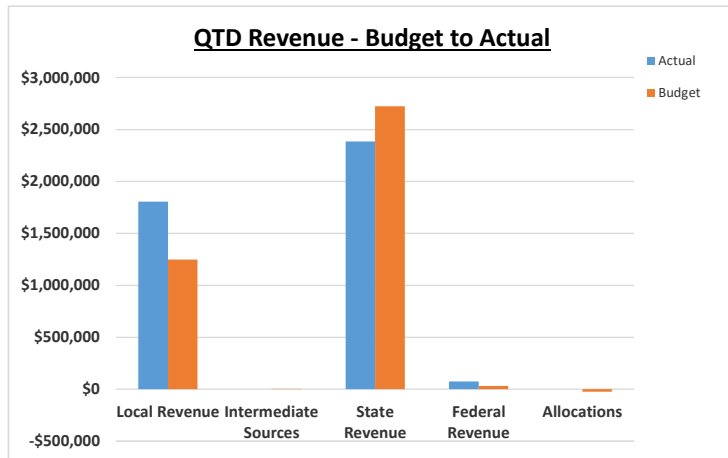
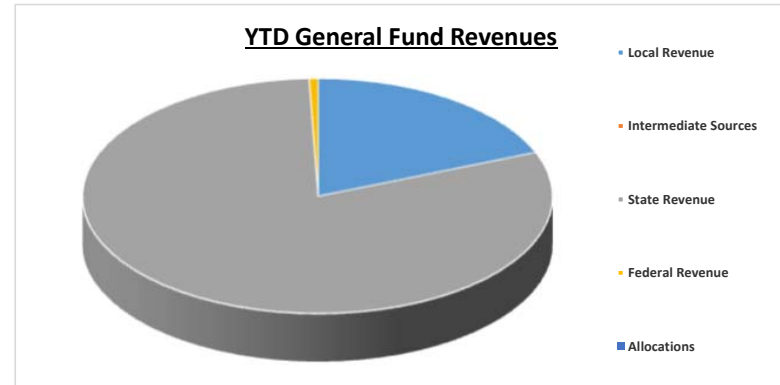
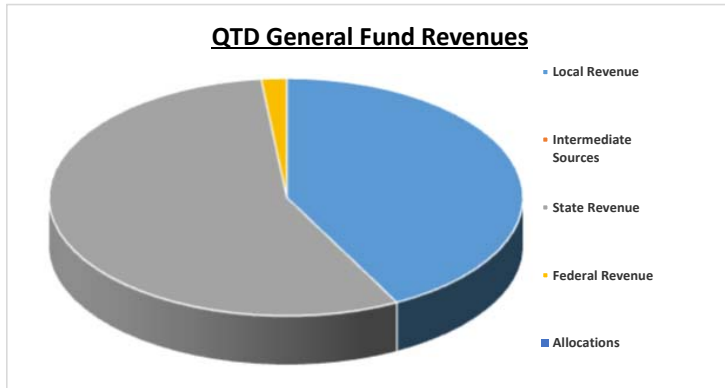
Strasburg School District 31J

Balance Sheet
General Fund

3/31/2026

	FY 25-26	FY 24-25
Assets		
Cash and investments	\$4,833,493	\$4,256,187
Receivables	\$23,187	\$0
Prepaid expenses	\$67,189	\$0
Due from other Funds	\$154,873	\$2,220,000
Total Assets	\$5,078,742	\$6,476,187
Liabilities		
Accounts Payable	\$61,829	\$76
Accrued Salaries	\$242	\$63,114
Deferred Revenue	(\$5,060)	\$0
Due to other funds	\$0	\$0
Total Liabilities	\$57,011	\$63,190
Fund Equity		
Restricted	\$478,000	\$528,000
Unassigned	\$4,543,731	\$5,884,997
Total Fund Equity	\$5,021,731	\$6,412,997
Total Liabilities and Fund Equity	\$5,078,742	\$6,476,187

Strasburg School District 31J
Quarterly Financial Summary
General Fund
March 31, 2026



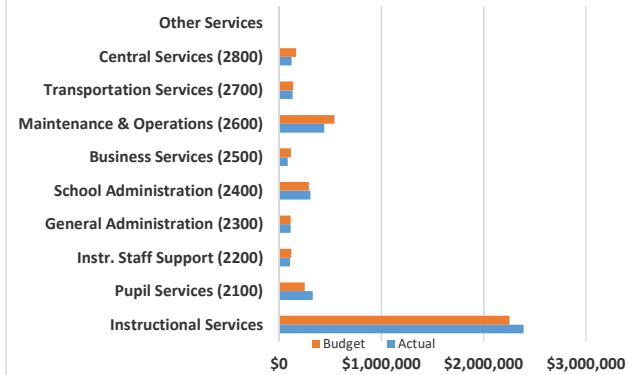
Strasburg School District 31J

Quarterly Financial Summary

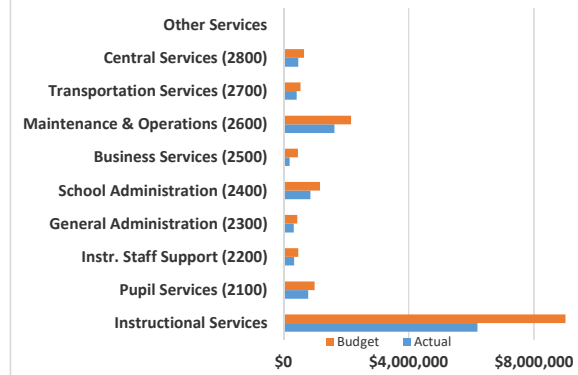
General Fund

March 31, 2026

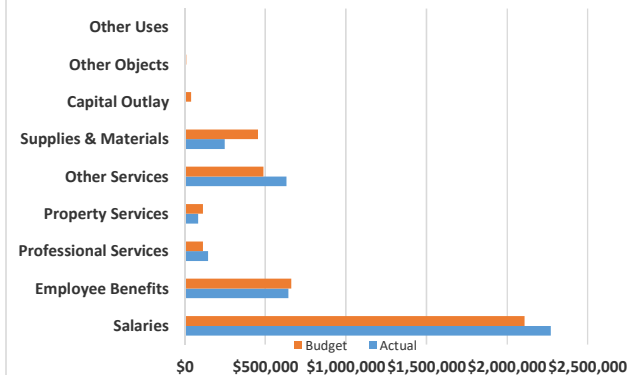
QTD Expenditures by Program



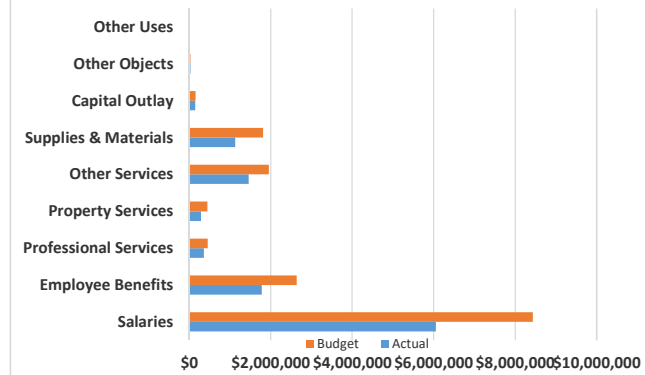
YTD Expenditures by Program



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary

Food Services Fund (21)

March 31, 2026

	FY 25-26 January-March				FY 25-26 YEAR-TO-DATE				FY 24-25 Jan-Mar	Footnotes
	Jan-Mar Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	3,731	4,875	(1,144)	76.53%	22,682	19,500	3,182	116.32%	9,712	
State Revenue	82,491	56,250	26,241	146.65%	160,431	225,000	(64,569)	71.30%	80,455	
Federal Revenue	139,421	89,375	50,046	155.99%	250,878	357,500	(106,622)	70.18%	137,089	
Allocations	0	25,000	(25,000)	0.00%	0	100,000	(100,000)	0.00%	0	
Total Revenues	\$ 225,642	\$ 175,500	\$ 50,142	128.57%	\$ 433,992	\$ 702,000	\$ (268,008)	61.82%	\$ 227,255	
Expenditures										
Salaries	64,334	56,965	(7,369)	112.94%	169,008	227,859	58,851	74.17%	58,777	
Employee Benefits	13,983	12,959	(1,024)	107.90%	37,806	51,834	14,028	72.94%	13,600	
Professional Services	870	300	(570)	290.00%	870	1,200	330	72.50%	706	(2)
Property Services	0	750	750	0.00%	0	3,000	3,000	0.00%	0	
Other Services	40	0	(40)	N/A	232	0	(232)	N/A	0	
Supplies & Materials	102,751	123,766	21,015	83.02%	301,417	416,854	115,437	72.31%	103,099	
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	\$ 181,978	\$ 194,740	\$ 12,762	93.45%	\$ 509,334	\$ 700,748	\$ 191,414	72.68%	\$ 176,182	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 43,664	\$ (19,240)	\$ 62,904		\$ (75,342)	\$ 1,252	\$ (76,594)	-6016.29%	\$ 51,073	
Audited/Estimated Fund Balance, Beginning of Year					47,438	47,438				
Fund Balance, End of Period					\$ (27,904)	\$ 48,690	\$ (76,594)			

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) Staff Development Registration

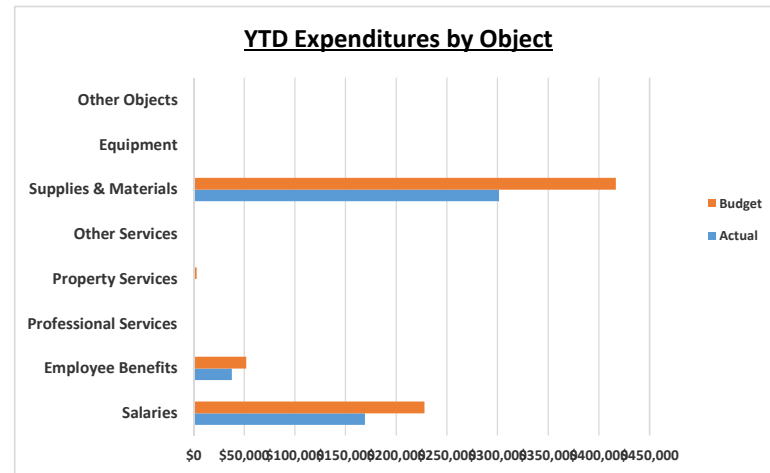
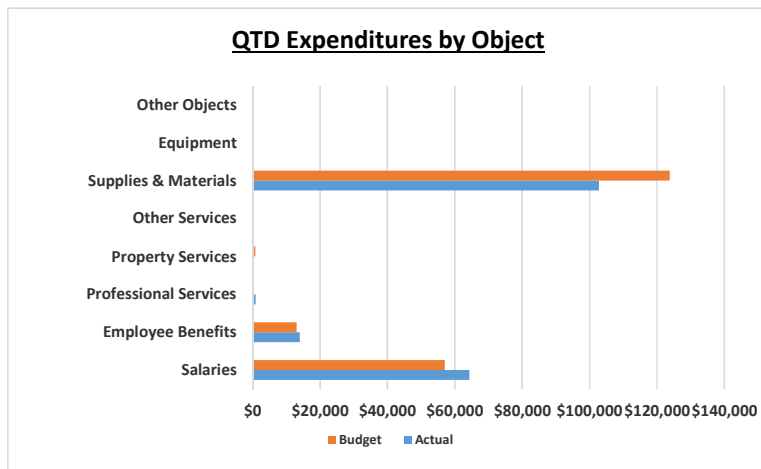
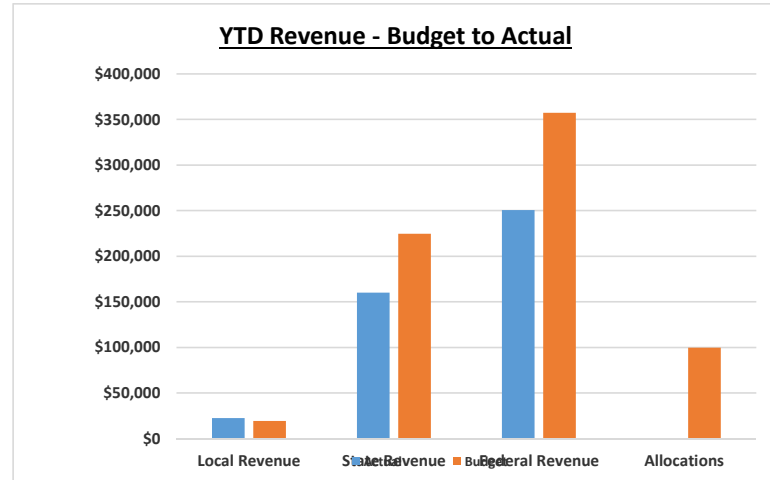
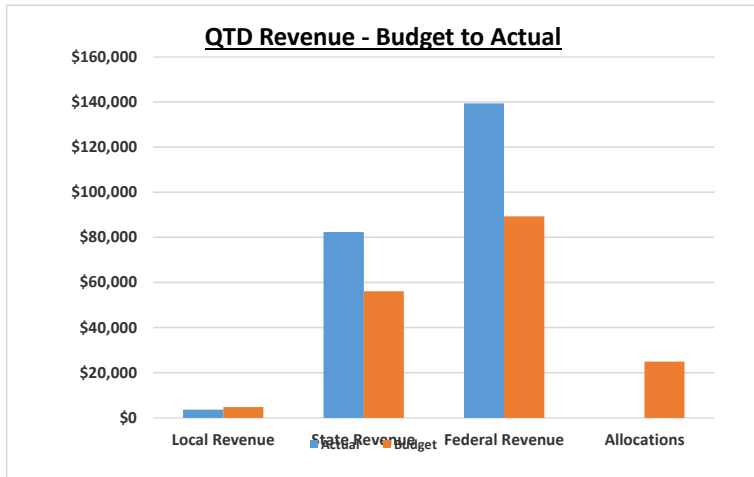
The Food Services Fund is a special revenue fund to record financial transactions related to nutrition services operations.

Strasburg School District 31J

**Balance Sheet
Food Services Fund (21)
March 31, 2026**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$115,358	\$59,016
Inventory	\$11,610	\$0
Prepaid expenses	\$0	\$0
Due from other funds	\$0	\$63,114
Total Assets	<u>\$126,968</u>	<u>\$122,130</u>
Liabilities		
Accounts Payable		
Accrued Salaries	\$0	\$0
Unearned Revenue	\$0	\$0
Due to other funds	\$154,873	\$150,000
Total Liabilities	<u>\$154,873</u>	<u>\$150,000</u>
Fund Equity		
Restricted	\$11,610	\$17,870
Unassigned	(\$39,514)	(\$45,740)
Total Fund Equity	<u>(\$27,905)</u>	<u>(\$27,870)</u>
Total Liabilities and Fund Equity	<u>\$126,968</u>	<u>\$122,130</u>

Strasburg School District 31J
Quarterly Financial Summary
Food Services Fund (21)
March 31, 2026



Strasburg School District 31J

Quarterly Financial Summary

Bond Redemption Fund (31)

March 31, 2026

	FY 25-26 January-March				FY 25-26 YEAR-TO-DATE				FY 24-25 Jan-Mar	Footnotes
	Jan-Mar Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	468,623	390,750	77,873	119.93%	527,540	1,563,000	(1,035,460)	33.75%	509,512	
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	\$ 468,623	\$ 390,750	\$ 77,873	119.93%	\$ 527,540	\$ 1,563,000	\$ (1,035,460)	33.75%	\$ 509,512	
Expenditures										
Interest Payments (0800)	0	218,275	218,275	0.00%	442,700	873,100	430,400	50.70%	0	(2)
Principal Payments (0900)	0	205,000	205,000	0.00%	820,000	820,000	0	100.00%	0	(2)
Other Objects	0	0	0	N/A	0	0	0	N/A	0	
Total Expenditures	\$ -	\$ 423,275	\$ 423,275	0.00%	\$ 1,262,700	\$ 1,693,100	\$ 430,400	74.58%	\$ -	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ 468,623	\$ (32,525)	\$ 501,148		\$ (735,160)	\$ (130,100)	\$ (605,060)	565%	\$ 509,512	
Audited/Estimated Fund Balance, Beginning of Year					2,037,663	2,037,663				
Fund Balance, End of Period					\$ 1,302,503	\$ 1,907,563	\$ (605,060)			

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.

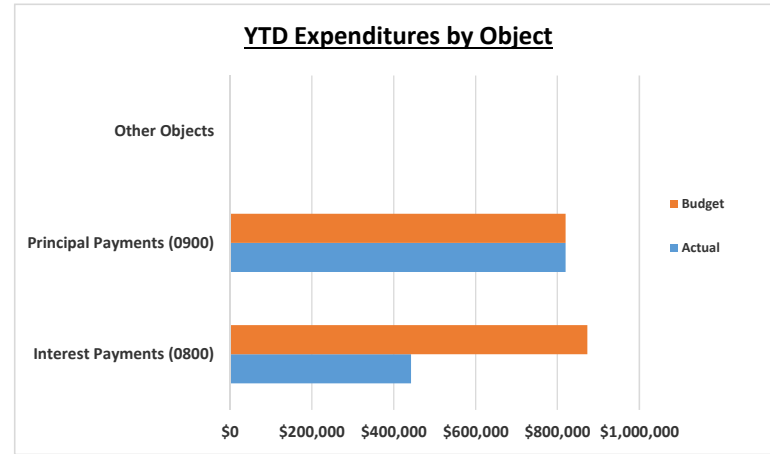
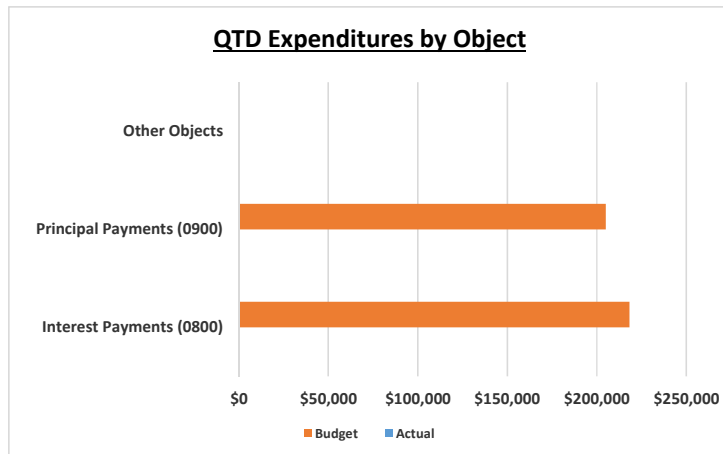
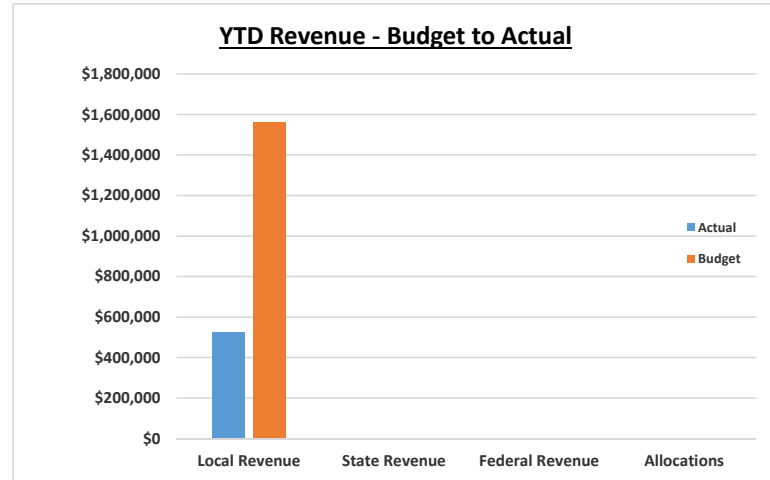
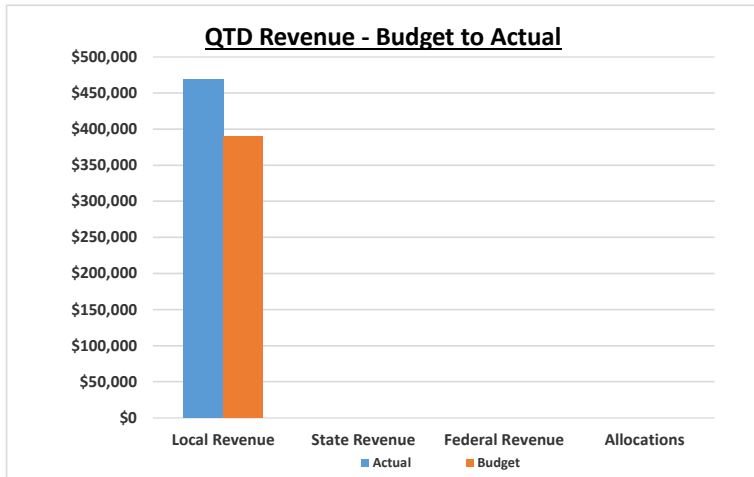
The purpose of the Bond Redemption Fund is to record the revenues from a tax levy for the purpose of satisfying voter-approved bonded indebtedness obligations, including principal, interest, and related expenditures.

Strasburg School District 31J

**Balance Sheet
Bond Redemption Fund (31)
March 31, 2026**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$1,302,504	\$1,490,161
Receivables	\$0	\$0
Prepaid expenses		
Due to other Funds		
Total Assets	\$1,302,504	\$1,490,161
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue	\$0	\$0
Due to other funds		
Total Liabilities	\$0	\$0
Fund Equity		
Restricted	\$1,302,504	\$1,490,161
Unassigned		
Total Fund Equity	\$1,302,504	\$1,490,161
Total Liabilities and Fund Equity	\$1,302,504	\$1,490,161

Strasburg School District 31J
Quarterly Financial Summary
Bond Redemption Fund
March 31, 2026



Strasburg School District 31J

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

March 31, 2026

	FY 25-26 January-March					FY 25-26 YEAR-TO-DATE					FY 24-25 Jan-Mar	Footnotes
	Jan-Mar	1/4 x Annual				YTD	Annual				QTD	
	Actual	Budget (1)	Variance		% Used	Actual	Budget	Variance	Percentage Recvd or Used		Actual	
Revenues												
Local Revenue	66	45	21		146.11%	17,444	180	17,264	9691.01%		55	
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	\$ 66	\$ 45	\$ 21		146.11%	\$ 17,444	\$ 180	\$ 17,264	9691.01%		\$ 55	
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)	\$ 66	\$ 45	\$ 21			\$ 17,444	\$ 180	\$ 17,264	9691.01%		\$ (558,017)	
Audited/Estimated Fund Balance, Beginning of Year						10,868	10,868					
Fund Balance, End of Period						\$ 28,312	\$ 11,048	\$ 17,264				

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

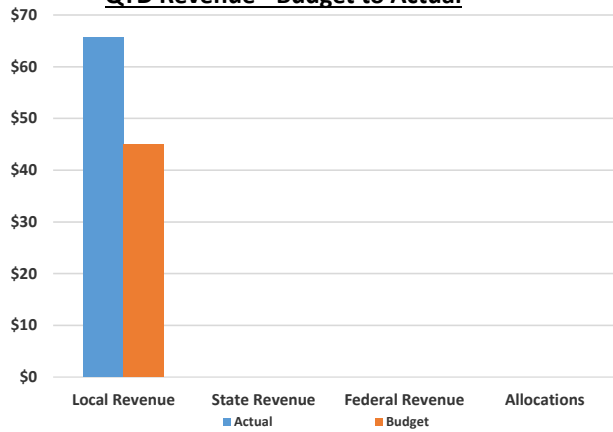
**Balance Sheet
Building Fund (41)
March 31, 2026**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$11,040	\$7,964
Receivables		
Prepaid expenses		
Due to other Funds		(\$2,420,000)
Total Assets	<u>\$11,040</u>	<u>(\$2,412,036)</u>
Liabilities		
Accounts Payable		\$0
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted		(\$158,765)
Unassigned	\$11,040	(\$2,253,271)
Total Fund Equity	<u>\$11,040</u>	<u>(\$2,412,036)</u>
Total Liabilities and Fund Equity	<u>\$11,040</u>	<u>(\$2,412,036)</u>

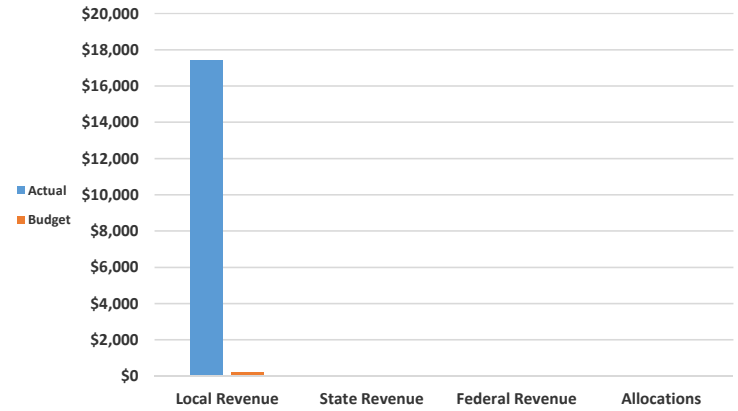
Strasburg School District 31J
Quarterly Financial Summary
Building Fund (41)
March 31, 2026

Building Fund

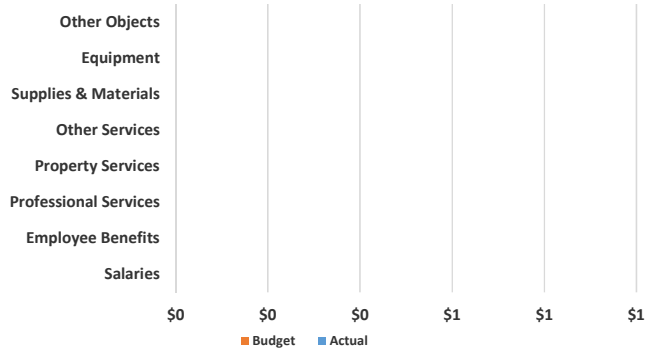
QTD Revenue - Budget to Actual



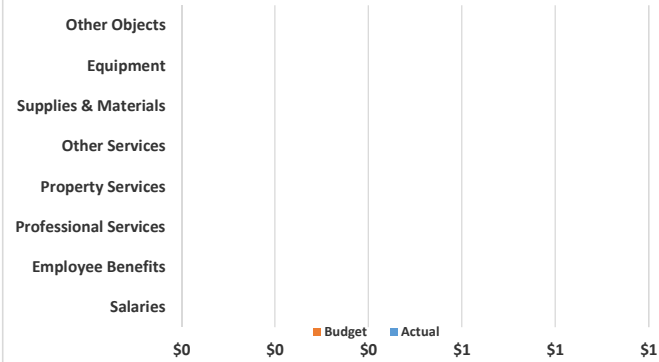
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary

Capital Reserve Fund (43)

March 31, 2026

	FY 25-26 January-March				FY 25-26 YEAR-TO-DATE				FY 24-25 Jan-Mar	Footnotes
	Jan-Mar Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	685	50	635	1369.50%	796	200	596	398.02%	119	
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	\$ 685	\$ 50	\$ 635	1369.50%	\$ 796	\$ 200	\$ 596	398.02%	\$ 119	
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)	\$ 685	\$ 50	\$ 635		\$ 796	\$ 200	\$ 596	398.02%	\$ 119	
Audited/Estimated Fund Balance, Beginning of Year					456,603	456,603				
Fund Balance, End of Period	\$ 457,399	\$ 456,803	\$ 596							

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)
March 31, 2026**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$221,257	\$220,707
Receivables		
Prepaid expenses		
Due to other Funds		\$0
Total Assets	<u>\$221,257</u>	<u>\$220,707</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		(350,000.00)
Total Liabilities	<u>\$0</u>	<u>(\$350,000)</u>
Fund Equity		
Restricted	\$221,257	\$570,707
Unassigned		
Total Fund Equity	<u>\$221,257</u>	<u>\$570,707</u>
Total Liabilities and Fund Equity	<u>\$221,257</u>	<u>\$220,707</u>

Strasburg School District 31J

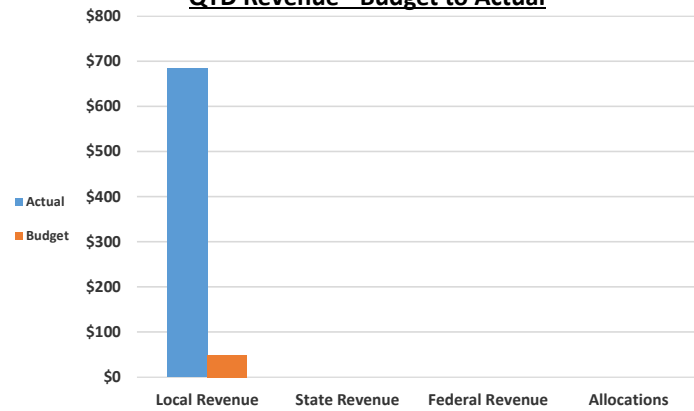
Quarterly Financial Summary

Capital Reserve Fund (43)

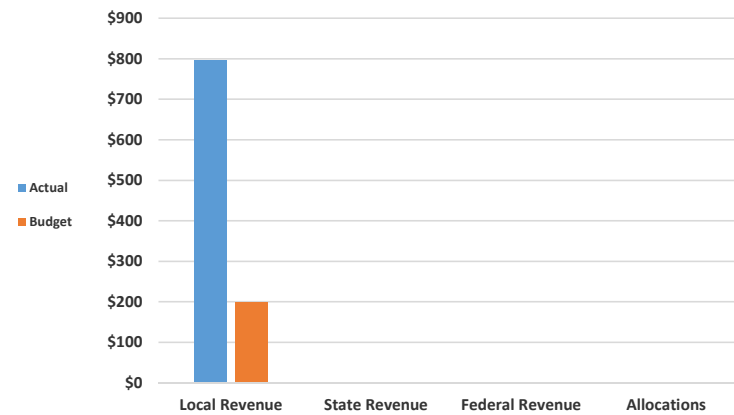
March 31, 2026

Capital Reserve/Capital Projects Fund

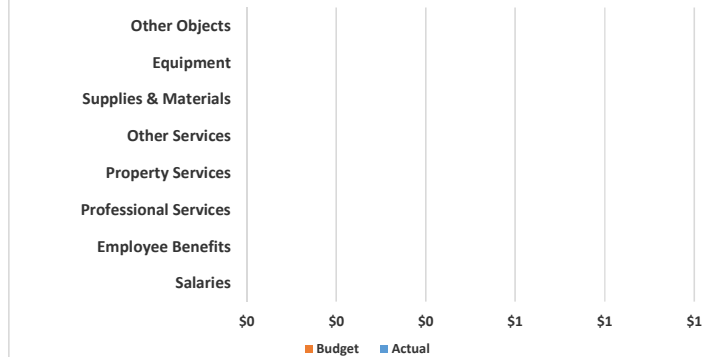
QTD Revenue - Budget to Actual



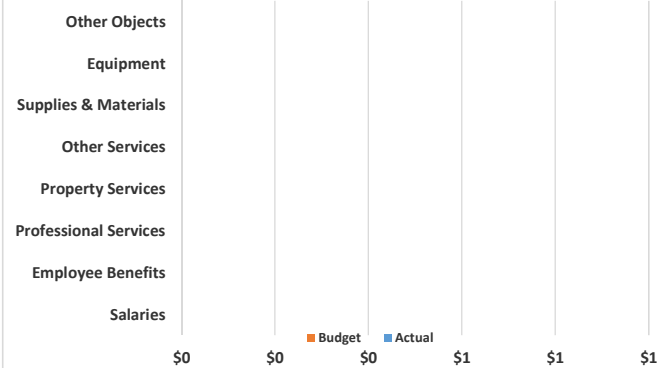
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



Strasburg School District 31J

Quarterly Financial Summary
Student Activity Fund

March 31, 2026

	FY 25-26 January-March				FY 25-26 YEAR-TO-DATE				FY 24-25 Jan-Mar	Footnotes
	Jan-Mar Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	57,987	81,250	(23,263)	71.37%	248,498	325,000	(76,502)	76.46%	56,492	
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	\$ 57,987	\$ 81,250	\$ (23,263)	71.37%	\$ 248,498	\$ 325,000	\$ (76,502)	76.46%	\$ 56,492	
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	76,924	78,250	1,326	98.31%	232,902	313,000	80,098	74.41%	54,544	
Equipment		0	0	N/A			0	N/A		
Other Objects		0	0	N/A			0	N/A		
Total Expenditures	\$ 76,924	\$ 78,250	\$ 1,326	98.31%	\$ 232,902	\$ 313,000	\$ 80,098	74.41%	\$ 54,544	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (18,937)	\$ 3,000	\$ (21,937)		\$ 15,596	\$ 12,000	\$ 3,596	129.97%	\$ 1,948	
Audited/Estimated Fund Balance, Beginning of Year					168,377	168,377				
Fund Balance, End of Period					\$ 183,973	\$ 180,377	\$ 3,596			

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.

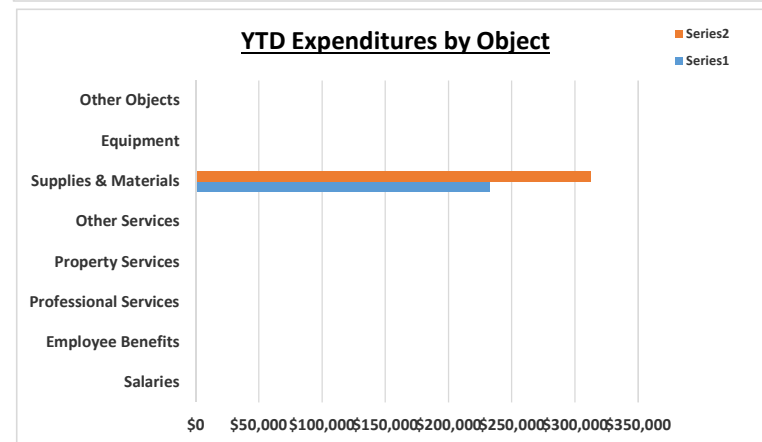
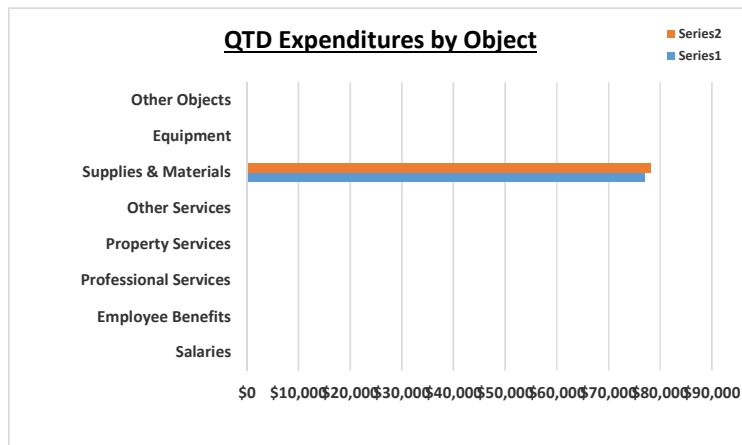
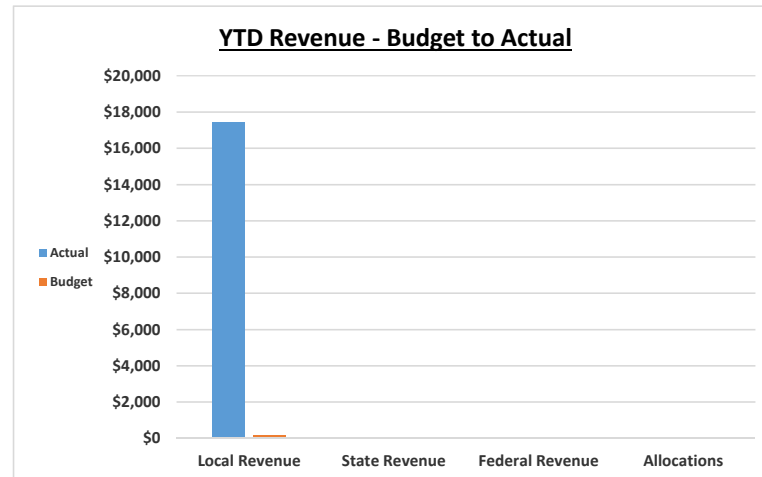
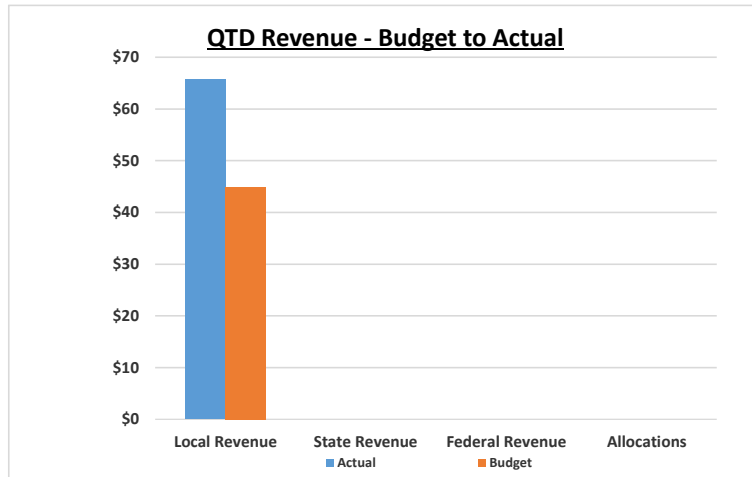
The Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intrascholastic athletic and related events. These activities are supported in whole or in part by revenues from pupils and fund-raising activities.

Strasburg School District 31J

**Balance Sheet
Student Activity Fund
March 31, 2026**

	<u>FY 25-26</u>	<u>FY 24-25</u>
Assets		
Cash and investments	\$183,973	\$169,089
Receivables		
Prepaid expenses		
Due to other Funds		
Total Assets	<u>\$183,973</u>	<u>\$169,089</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted		
Unassigned	\$183,973	\$169,090
Total Fund Equity	<u>\$183,973</u>	<u>\$169,090</u>
Total Liabilities and Fund Equity	<u>\$183,973</u>	<u>\$169,090</u>

Strasburg School District 31J
Quarterly Financial Summary
Student Activity Fund
March 31, 2026



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.