

January 14, 2026

Jocelyn Gilligan, President, Board of Education
Dr. Jackie Kapushion, Superintendent of Schools

Educational Services Center
395 South Pratt Parkway
Longmont, Colorado 80501

DISTRICT VISION STATEMENT

To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians and the community.

DISTRICT MISSION STATEMENT

To educate each student in a safe learning environment so that they may develop to their highest potential and become contributing citizens.

ESSENTIAL BOARD ROLES

- Guide the superintendent
- Engage constituents
- Ensure alignment of resources
- Monitor effectiveness
- Model excellence

BOARD MEMBERS

- Meosha Babbs, Member
- Jim Berthold, Vice President
- Jocelyn Gilligan, President
- Sarah Hurianek, Secretary
- Geno Lechuga, Assistant Secretary
- Hadley Solomon, Member
- Jackie Weiss, Treasurer

PUBLIC COMMENT PROCESS

The Board of Education values community perspectives and the feedback from our parents, teachers, staff and community. During Board Meetings, the Board will hear up to 30 minutes of public comment on non-agenda items and 30 minutes of public comment on agenda-specific items.

- Each person is limited to three minutes of public comment
- The manner of your comments must be appropriate for the business meeting of the board.
- If you are speaking to a non-agenda item, you must limit your remarks to matters of public concern about the district.
- Concerns about the day-to-day operations of the district should first be referred through the proper administrative channels before it is presented to the board.

Learn more at <http://stvra.in/publiccomment>

1. CALL TO ORDER:

6:00 pm Regular Business Meeting

2. ADDENDUMS/CHANGES TO THE AGENDA:

3. VISITORS:

Fall Athletics Presentation
Congressional Service Award Recognition - Chris Chou
2026 Colorado Principal of the Year Recognition - ToniJo Niccoli

4. AUDIENCE PARTICIPATION:

5. SUPERINTENDENT'S REPORT:

6. REPORTS:

- 6.1. Board of Education Recognition Month
- 6.2. School Efficiency Planning
- 6.3. Graduation Rate Report

7. CONSENT ITEMS:

- 7.1. Approval: Staff Terminations/Leaves
- 7.2. Approval: Staff Appointments
- 7.3. Approval: Minutes for the December 3, 2025 Study Session, December 3, 2025 Special Meeting, December 10, 2025 Board Retreat and December 17, 2025 Study Session
- 7.4. Approval: Recommendation to Hire Executive Director of Human Resources
- 7.5. Approval: Recommendation to Hire Executive Director of Building Services
- 7.6. Approval: Designated Posting Locations for Notice of 2026 St. Vrain Valley Board of Education Meetings
- 7.7. Approval: Request to Grant Exception to Board Policy GBEA - Staff/Ethics Conflict of Interest - Howie

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- 7.8. Approval: Change Order to the Construction Manager/General Contractor (CM/GC) Agreement for the CTE East Project
- 7.9. Approval: Utility Service and Permit Fees with the City of Longmont for the Innovation Center Expansion
- 7.10. Approval: Amendment to the Construction Manager/General Contractor (CM/GC) Contract for the New Elementary School #29 Project
- 7.11. Approval: Contract Award for Software Purchase
- 7.12. Approval: Fee Adjustment for Lyons Elementary School Secure Entrance and Remodel Project
- 7.13. Approval: Contract Award for Fiber Optic Construction and Installation for the New CTE East Project
- 7.14. Approval: Amendment to the Construction Manager/General Contractor (CM/GC) Contract for the Secure Entrance and Renovation Project at Westview Middle School

8. ACTION ITEMS:

- 8.1. Recommendation: Acceptance of 2025 Single Audit Report

9. DISCUSSION ITEMS:

- 9.1 Board Reports

10. ADJOURNMENT:

**Board of Education Meetings: Held at 395 South Pratt Parkway,
Board Room, unless otherwise noted:**

Wednesday, January 21	6:00 - 8:00 pm Study Session
Wednesday, January 28	5:15 - 5:45 pm Study Session
Wednesday, January 28	6:00 - 8:00 pm Regular Meeting

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Resolution Proclaiming January 2026 as Board of Education Recognition Month
Strategic Priority – High Functioning School Board

PURPOSE

For administration to recognize the Board of Education with a resolution proclaiming January 2026 Board of Education Recognition Month.

BACKGROUND

The administration of the St. Vrain Valley School District is very proud of the work that our Board members do, and the role that they play in creating a quality public education system that is fundamental to a strong democratic society. We would like to show our appreciation by proclaiming January 2026 as School Board Recognition Month, and urge all citizens to recognize the dedication and hard work of our Board of Education members.

NATIONAL SCHOOL BOARD RECOGNITION MONTH PROCLAMATION

WHEREAS, these are challenging times for public education and for the work of local school board members; and,

WHEREAS, school boards are responsible for putting into place a system for students to learn and achieve at the highest level possible; and,

WHEREAS, excellence in the classroom begins with excellence in the board room; and,

WHEREAS, the key work of school boards includes taking action to create a vision for what students should know and be able to do; to establish clear standards for student performance; to ensure that student assessments are tied to established standards; to be accountable to the community for operating schools that support student achievement; to align school district resources to ensure that students meet standards; to create a climate assuring safe and orderly classrooms; to build collaborative relationships to solve common problems; and to ensure continuous improvement; and,

WHEREAS, we are proud of the work school boards do and the role school board members play in creating a quality public education system that is fundamental to a strong democratic society;

NOW, THEREFORE, we, the St. Vrain Valley School District, do hereby declare our appreciation to the members of the St. Vrain Valley School District Board of Education and proclaim the month of January 2026 to be

SCHOOL BOARD RECOGNITION MONTH

We urge all citizens to join us in recognizing the dedication and hard work of our Board of Education members in empowering students to learn, challenging students to achieve and inspiring students to excel.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent

SUBJECT: School Efficiency Planning
Strategic Priority - Strong District Finances/Portfolio of 21st-Century
Instructional Focus Schools and Robust Co-Curricular
Opportunities/Student and Staff Well-Being

PURPOSE

The purpose of this report is to give the board an update on school building facility efficiency planning to ensure the continued delivery of a high-quality, robust educational experience for every St. Vrain Valley student, alongside recommendations to ensure long-term fiscal stewardship and sustainability of programming.

BACKGROUND

At the December 17, 2025, Board of Education study session, leaders from our Operations Department and Financial Services presented an update to the Board regarding enrollment trends and funded pupil count. While the district is experiencing growth in many areas, the data demonstrates that not all geographic areas of the district are growing, with some experiencing larger enrollment declines. District leadership has been closely monitoring these trends, particularly as it relates to both the efficiency and effective use of school facilities, and fiscal sustainability to ensure that all students have access to a high-quality, robust educational environment that includes appropriate class sizes, full access to specials instruction, co-curricular opportunities, and expanded opportunities for student engagement and growth. This report will update the board on planning progress and future recommendations.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Graduation Rate Report
Strategic Priority – Rigorous, Well-Aligned Standards, Curriculum,
Instruction and Assessment

PURPOSE

To provide the Board of Education with a Graduation Rate Report.

BACKGROUND

One of St. Vrain's most significant indicators of academic excellence and student success is our district's graduation rate. Over the past decade, graduation rates have been trending upward due to the systems that have been built to monitor students and to put robust interventions in place. The strong and responsive systems of support implemented by our school leaders and staff are central to student success. The strategies have been designed to ensure every student's successful completion of St. Vrain's rigorous graduation requirements.

	NAME	POSITION	LOCATION	LEAVE OF ABSENCE	SEPARATION RESIGNED RETIRED
	ADMINISTRATIVE/PROFESSIONAL/TECHNICAL				
12/15/25	Black, Erin	Industry Certification Facilitator	CETC	X	
1/15/26	Goddard, John	Custodial Manager	Custodial Services		X
12/15/25	Hernandez, Joaquin	IT System Administrator	District Technology Services		X
12/15/25	McKie, Randall	Architect	Maintenance		X
12/23/25	Spencer, Lauren	Senior Analyst - Grants	Financial Services	X	
6/30/26	Weinberger, Cyrus	Principal - K8	Soaring Heights PK-8		X
	LICENSED				
1/20/26	Bagley, Aaron	Psychologist	Student Assistance Services	X	
12/8/25	Bureker, Kerri	4th Grade Teacher	Legacy ES		X
1/7/26	Carter, Amber	1st Grade Teacher	Legacy ES	X	
1/20/26	Chambers, Terezia	Kindergarten Teacher	Rocky Mountain ES	X	
12/9/25	Clark-Weese, Christy	Physical Education Teacher	Coal Ridge MS	X	
1/20/26	Crowley, Darian	Psychologist	Special Education	X	
1/15/26	Law, Holly	Music Teacher	Central ES	X	
12/19/25	McIntyre, Lauren	Registered Nurse	Student Assistance Services		X
11/17/25	McNamara, Breton	Social Worker	Special Education	X	
12/19/25	Oliver, Kristen	Kindergarten Teacher	Longmont Estates ES	X	
2/11/26	Petersen, Lisa	3rd Grade Teacher	Centennial ES	X	
12/19/25	Renyer, Stacy	Language Arts Teacher	Thunder Valley K-8	X	
5/22/26	Rowinski, Chris	Speech/Language Pathologist	Student Assistance Services		X
12/1/25	Scott, Andrew	Math Teacher	Skyline HS	X	
1/2/26	Shreve, Nathan	Kindergarten Teacher	Thunder Valley K-8	X	
12/5/25	Simonson, Hillary	Instructional Coach	Central ES	X	
1/27/26	Sterr, Kylie	Special Education Teacher	Main Street School	X	
1/5/26	Thompson, Karl	Science Teacher	Trail Ridge MS	X	
5/22/26	Trinkner, Judith	Language Arts Teacher	Erie HS		X
11/17/25	Wilson, Christina	Special Education Teacher	Frederick HS	X	
2/12/26	Zahn, Rebecca	Counselor	Erie HS	X	
	CLASSIFIED				
12/5/25	Aguirre, Alicia	Nutrition Services Worker	Nutrition Services		X
12/19/25	Alicea, Romeo	Nutrition Services Worker	Nutrition Services		X
12/30/25	Anderson, Mark	Department Clerk	Learning Services		X
12/2/25	Bison, John	Campus Supervisor	Skyline HS	X	
1/12/26	Chavez, Marie	Registrar	Trail Ridge MS		X
12/12/25	Clarke, Marsha	Nutrition Services - Elementary Kitchen Manager	Nutrition Services		X
1/13/26	Crespo Barron, Anabet	Nutrition Services Worker	Nutrition Services	X	
12/3/25	Egert, Karla	Specialized Program Para	Mead ES		X
1/2/26	Griffith, Matthew	Driver Trainer	Transportation		X
11/19/25	Gutsche, Courtney	Nutrition Services Worker	Nutrition Services		X
12/15/25	Hendee, William	Lead Groundskeeper	Maintenance	X	
1/7/26	Herman, Jamie	Bus Driver - Non CDL	Transportation		X
12/15/25	Johnston, Jill	Media Technician	Hygiene ES	X	
11/17/25	Kerr, Ronald	Campus Supervisor	Hygiene ES	X	
12/1/25	Knox, Wendy	Media Technician	Black Rock ES	X	
12/1/25	Lewis, Tracy	Nutrition Services Worker	Nutrition Services	X	
1/30/25	Lucero, Alan	Nutrition Services Delivery	Nutrition Services		X
9/24/25	Marquez, Sara	Student Apprentice	Preschool		X
6/3/26	Miltersen, Julia	Media Technician	Prairie Ridge ES		X
12/15/25	Olvera, Aubrey	Attendance Clerk	Mountain View ES	X	
1/2/26	Precht, Dennis	Roofing Specialist	Maintenance		X
10/14/25	Rivera, Esli	Specialized Program Para	Longmont Estates ES	X	
12/19/25	Robbins, Christine	Bus Driver	Transportation		X
10/6/25	Rodgers, James	Bus Driver	Transportation	X	
10/16/25	Rodgers, Josephine	Transportation Sped Para	Transportation	X	
10/30/25	Root, Russell	Bus Driver	Transportation		X
12/19/25	Saunders, Heather	Instructional Para	Niwot ES		X
1/8/26	Scott, Christine	Community Schools Manager	Community Schools	X	
12/11/25	Tate, Amanda	Special Education Para	Alpine ES	X	
12/1/25	Vanegas Lara, Esmeralda	Nutrition Services Worker	Nutrition Services	X	
12/3/25	Velardes, Tamsan	Nutrition Services Worker	Nutrition Services		X
12/12/25	VonFeldt, Autumn	Bus Driver	Transportation		X
1/6/26	Walker, Sequoya	Campus Supervisor	Coal Ridge MS		X
12/12/25	Zabieliski, Alexis	Instructional Para	Burlington ES	X	

	NAME	POSITION	LOCATION
	ADMINISTRATIVE/PROFESSIONAL/TECHNICAL		
	LICENSED		
1/2/26	Farley, Shane	Math Teacher	Soaring Heights PK-8
1/2/26	Gravestock, Dena	4th Grade Teacher	Legacy ES
1/2/26	Hix, Katherine	Special Education Teacher	Main Street School
1/2/26	Kimerer, Amy	1st Grade Teacher	Sanborn ES
1/2/26	Phillips, Jennifer	Counselor	Coal Ridge MS
	CLASSIFIED		
1/6/26	Anderson, Leah	Special Education Para	Niwot HS
1/6/26	Archuleta, Jessica	Campus Supervisor	Coal Ridge MS
1/5/26	Arevalo Trigueros, Luis	Custodian	Custodial Services
1/20/26	Chavez, Nohemi	Bus Driver Non-CDL	Transportation
1/6/26	Cruz, Kristina	Non-Instructional Para	Mead ES
12/29/25	Fissel-Painter, Daniel	Custodian	Custodial Services
12/15/25	Flood, Jacob	Child Care Director	Community Schools
1/7/26	Guereca, Maria	Custodian	Custodial Services
12/22/25	Hasselman, Mark	HVAC Technician	Maintenance
1/20/26	Heffern, John	Bus Driver	Transportation
12/15/25	Hernandez-Nunez, Abel	Custodian	Custodial Services
1/5/26	Knobbs, Levi	Roofing Specialist	Maintenance
12/9/25	Larsen, Debra	Transportation Special Ed Para	Transportation
1/6/26	May, Jessica	Instructional Para	Niwot ES
1/20/26	Mendoza, Aurelia	Transportation Special Ed Para	Transportation
1/5/26	Mendes, Jeremy	Mechanic II - Fleet Maintenance	Transportation
1/6/26	Pargas, Erika	Preschool Para	Grand View ES
1/20/26	Rivera, Trevor	Bus Driver	Transportation
12/8/25	Telfer, Laura	Specialized Program Para	Mead ES
1/6/26	Van Vleet, JoAnna	Specialized Program Para	Highlands ES

MEMORANDUM

DATE: January 14, 2026
TO: Board of Education
FROM: Dr. Jackie Kapushion, Superintendent of Schools
SUBJECT: Approval of Board of Education Meeting Minutes
Strategic Priority – High Functioning School Board

RECOMMENDATION

That the Board of Education approve the minutes from the December Board Meetings.

BACKGROUND

The Board will be asked to approve the minutes from the December 3, 2025 Study Session, December 3, 2025 Special Meeting, December 10, 2025 Board Retreat, and the December 17, 2025 Study Session.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Recommendation to Hire Executive Director of Human Resources
Strategic Priority – Strong/Visionary Leadership

RECOMMENDATION

That the Board of Education approve the recommendation to hire Dr. Russ Fox as the Executive Director of Human Resources, effective July 1, 2026.

BACKGROUND

Dr. Fox graduated from University of Colorado, Boulder with a Bachelor of Arts Degree in English Literature and Secondary Education. He continued his education at Colorado State University where he earned Master of Arts Degree in Curriculum and Instruction, and he also obtained his Principal Licensure from the Colorado Department of Education. Additionally, he holds a Doctorate in Education from the University of Colorado Denver.

Not only was Dr. Fox a graduate of St. Vrain Valley School District, he has been a longstanding employee since 2011. He is in his fifth year serving as Principal of Frederick High School. Previously, he was Assistant Principal at Frederick High School for two years, served as Dean of Students at Coal Ridge Middle School, and was an English Teacher and Coach at Erie High School.

Dr. Fox serves as mentor to principals new to our district as a facilitator for our New Administrator Induction Program. He volunteers with local organizations that have supported positive community partnerships, such as the Carbon Valley Rotary Club.

SALARY

Annual salary will be according to schedule.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Recommendation to Hire Executive Director of Building Services
Strategic Priority – Strong/Visionary Leadership

RECOMMENDATION

That the Board of Education approve the recommendation to hire Kelly Kinsman as Executive Director of Building Services, effective December 1, 2025.

BACKGROUND

Ms. Kinsman holds two undergraduate degrees: a Bachelor of Science Degree in Natural Resources with an emphasis in Environmental Science, Law and Policy from Michigan State University; and a Bachelor of Science Degree in Mechanical Engineering from Colorado State University. She is also working towards a Master's in Business Administration in Energy Economics from Michigan State University.

Ms. Kinsman has been an employee in St. Vrain Valley Schools since 2021. She is in her fourth year serving as Manager of Environmental Health and Safety Manager and has also served as Energy and Sustainability Manager. Prior to joining our district, her professional background also includes over 18 years serving in executive leadership roles for various companies and governmental agencies in the areas of environmental compliance, regulatory strategy and both state and federal rule development, air and water quality data analysis, emissions control design and implementation, and emergency response planning and management.

SALARY

Annual salary will be according to schedule.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Designated Posting Locations for Notice of 2026 St. Vrain Valley Board of Education Meetings
Strategic Priority – High Functioning School Board

RECOMMENDATION

That the Board of Education approve the following designated posting locations for notice of meetings of this District's Board of Education for the 2026 calendar year:

The Educational Services Center Lobby
The St. Vrain Valley School District Website

BACKGROUND

This recommendation, to designate the posting locations for public notification of meetings of the St. Vrain Valley School District Board of Education, is made to comply with Section 24-6-402(2)(c), Colorado Revised Statutes, which states in part:

"Any meetings at which the adoption of any proposed policy, position, resolution, rule, regulation, or formal action occurs or at which a majority or quorum of the body is in attendance, or is expected to be in attendance, shall be held only after full and timely notice to the public. In addition to any other means of full and timely notice, a local public body shall be deemed to have given full and timely notice if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than twenty-four hours prior to the holding of the meeting. The public place or places for posting such notice shall be designated annually at the local public body's first regular meeting of each calendar year. The posting shall include specific agenda information where possible."

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Request to Grant an Exception to Board Policy GBEA - Staff Ethics/Conflict of Interest - Craig Howie | True Tone Piano Services
Strategic Priority - Outstanding Communication and Collaboration with Community and Corporate Partners

RECOMMENDATION

That the Board of Education allow an exception to the current Board Policy GBEA - Staff Ethics/Conflict of Interest. This exception would allow Craig Howie, owner of True Tone Piano Services, to provide piano tuning services to the district.

BACKGROUND

Board Policy GBEA - Staff Ethics/Conflict of Interest, states, "No district employee, or firm owned by a district employee or member of the employee's immediate family, shall be allowed to sell goods or services of any kind to the school district, its schools, or staff without express prior written consent of the Board of Education."

Craig Howie's wife, Jennifer Howie, is a social studies teacher at Erie Middle School. Due to his wife's standing as a district employee, Mr. Howie is requesting a waiver from Board Policy GBEA.

As a result of the administration's review of the facts and circumstances, we do not believe that there is a prohibited conflict, as Jennifer Howie does not possess the authority to hire or influence the selection of piano tuning services.

Therefore, the administration recommends approval of this exception, with services for the 2025-2026 school year not to exceed \$5,000. If the services should exceed \$5,000, the exception will be brought back to the Board of Education for additional approval.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Change Order to the Construction Manager/General Contractor (CM/GC) Agreement for the CTE East Project
Strategic Priority - Portfolio of 21st-Century Instructional Focus Schools and Robust Co-Curricular Opportunities

RECOMMENDATION

That the Board of Education approve Change Order #1 for \$32,038,433 to the Construction Manager/General Contractor (CM/GC) Agreement with FCI Constructors, Inc., for the CTE East Project for a total contract value of \$33,587,267. Further, that the Board authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes in accordance with Board of Education policy.

BACKGROUND

The previously approved amendment of \$1,548,834 was to release procurement of long lead materials. This Change Order addresses the total cost of construction for the CTE East Facility.

The funding for this project is part of the 2024 Bond Program. This item is being brought forth to comply with Board policy FEH stating any items over \$99,999 must have Board approval.

Original Agreement Amount (a)	\$ 0
Previous change orders (b)	\$ 1,548,834
Current change order (c)	\$ 32,038,433
Total changes (previous + current) (d)	\$ 33,587,267
New contract amount (e)	\$ 33,587,267

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Utility Service and Permit Fees with the City of Longmont for the Innovation Center Expansion Project
Strategic Priority - Portfolio of 21st-Century Instructional Focus Schools and Robust Co-Curricular Opportunities

RECOMMENDATION

That the Board of Education approve payment for utility and permit fees to the City of Longmont in the amount of \$343,031 for the Innovation Center Expansion Project. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

BACKGROUND

This amount includes the fees and permits for water and wastewater systems, upsized water meter, windy gap surcharge fee, stormwater drainage fees, sewer inspections, and transportation fees.

Funding for the project is available from the 2024 Bond Program and Cash In Lieu funds. This item is being brought forth to comply with Board policy FEG stating any items over \$99,999 must have Board approval.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Amendment to the Construction Manager/General Contractor (CM/GC) Contract for the New Elementary School #29 Project
Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools
and Robust Co-Curricular Opportunities

RECOMMENDATION

That the Board of Education approve the Amendment to the Construction Manager/General Contractor (CM/GC) agreement with GH Phipps Construction Companies for the New Elementary School #29 Project for \$43,165,268, for a new contract value of \$43,204,268. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

BACKGROUND

This Amendment is for the construction of the New Elementary School #29 Project in Erie. This includes site and utility work as well as the new building.

Responses to RFQ 2025-016 for Construction Services were reviewed, and GH Phipps Construction Companies was selected for this project based on their responses.

Funding for the project is available from the 2024 Bond Program and Cash in Lieu funds. This item is being brought forth to comply with Board policy FEG stating any items over \$99,999 must have Board approval.

Original Agreement Amount (a)	\$ 39,000
Previous change orders (b)	\$ 0
Current change order (c)	\$43,165,268
Total changes (previous + current) (d)	\$43,165,268
New contract amount (e)	\$43,204,268

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Award for Software Purchase
Strategic Priority – Cutting-Edge Technology and Innovation

RECOMMENDATION

That the Board of Education approve the execution of a formal agreement with Colbi Technologies for a total amount of \$250,000 for bond accounting software (AccountAbility). Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

BACKGROUND

We have used AccountAbility to manage the 2024 Bond Program accounting over the course of the past year and based on performance of the software, recommend continuing use through the life of the 2024 Bond Program.

The purchase utilizes Omnia Partners Cooperative pricing. Funding for the project is available from the 2024 Bond Program. This item is being brought forth to comply with Board policy FEG stating any items over \$99,999 must have Board approval.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Fee Adjustment for Lyons Elementary School Secure Entrance and Remodel Project
Strategic Priority - Rigorous, Well-Aligned Standards, Curriculum, Instruction and Assessment

RECOMMENDATION

That the Board of Education approve Fee Adjustment #1 for \$168,400, to the Architectural Services Agreement with Cuningham Group Architecture, Inc., for the Lyons Elementary School Secure Entrance and Remodel Project for a total contract value of \$680,035. Further, that the Board authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes in accordance with Board of Education policy.

BACKGROUND

This fee adjustment includes the structural evaluation and engineering of the 4th Avenue Building, civil design, and fire suppression system design.

The funding for the project is from the 2024 Bond Program. This item is being brought forth to comply with Board policy FEH stating any items over \$99,999 must have Board approval.

Original Agreement Amount (a)	\$ 511,635
Previous change orders (b)	\$ 0
Current change order (c)	\$ 168,400
Total changes (previous + current) (d)	\$ 168,400
New contract amount (e)	\$ 680,035

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Award for Fiber Optic Construction and Installation for the New CTE East Project
Strategic Priority – Cutting-Edge Technology and Innovation

RECOMMENDATION

That the Board of Education approve the execution of a formal agreement with Segra Unite Private Networks (UPN) for a total amount of \$100,995 for the fiber construction and installation for the New CTE East Project. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

BACKGROUND

The New CTE East Project requires a new fiber optic loop to be run for purposes of providing high speed internet to the building, as part of SVVSD's specifications.

Segra Unite Private Networks is the sole supplier of fiber optic internet infrastructure to this site.

Funding for the project is available from the 2024 Bond Program. This item is being brought forth to comply with Board policy FEG stating any items over \$99,999 must have Board approval.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Amendment to the Construction Manager/General Contractor (CM/GC) Contract for the Secure Entrance and Renovation Project at Westview Middle School
Strategic Priority – Student and Staff Well-Being

RECOMMENDATION

That the Board of Education approve the Amendment to the Construction Manager/General Contractor (CM/GC) Contract with Horizon West Builders, Inc., for the Secure Entrance and Renovation Project at Westview Middle School for an initial contract award of \$4,989,323 and a total contract value of \$5,488,255. Further, to authorize Brian Lamer, Assistant Superintendent of Operations, to sign contract documents and initiate scope changes up to the approved amounts in accordance with Board of Education policy.

BACKGROUND

This Amendment is for the 2024 Bond Project at Westview Middle School which includes: refreshing interior spaces, updating student storage, enhancing school security with new secured entry, improving communications and HVAC system upgrades.

Horizon West Builders, Inc., was selected for this project based on their responses to RFQ 2025-016 for Construction Services.

Funding is available from the 2024 Bond Program. This item is being brought forth to comply with Board policy FEG stating any items over \$99,999 must have Board approval.

MEMORANDUM

DATE: January 14, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Acceptance of 2025 Fiscal Year Single Audit Report
Strategic Priority – Strong District Finances

RECOMMENDATION

That the Board of Education accept the 2025 Fiscal Year Single Audit Report.

BACKGROUND

Our FY25 single audit report for federal grant expenditures was issued December 15, 2025. Although this was a significant part of our annual financial audit, it was postponed until the auditors' "audit program" was released by the federal government, which was November 25, 2025. The single audit report contains the "independent auditors' report on compliance for each major federal program, report on internal control over compliance, and report on the schedule of expenditures of federal awards required by the uniform guidance." There were no findings or questioned costs. This report will be submitted to CDE, Office of the State Auditor, and the Federal Government via the Data Collection Form, as well as to any other granting agencies that may request it (e.g. Perkins, Dept of Health and Human Services, etc.) upon acceptance by the Board.



Single **AUDIT REPORT**

YEAR ENDED JUNE 30, 2025

395 S. Pratt Parkway
Longmont, CO 80501



St. Vrain Valley School District RE-1J
Longmont, Colorado

City and County of Broomfield,
Boulder, Larimer, and Weld Counties

Single Audit Report
For Fiscal Year Ended June 30, 2025

Jackie Kapushion, Ed.D.
Superintendent of Schools

Prepared by: Financial Services Department

Tony Whiteley, CPA, Chief Financial Officer

Jane Frederick, CPA, Comptroller

Mimi Livermore, CFE, SFO, Assistant Comptroller

Lauren Spencer, Senior Grants Fiscal Analyst

St. Vrain Valley School District RE-1J

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
St. Vrain Valley School District RE-1J
Longmont, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Vrain Valley School District RE-1J, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the St. Vrain Valley School District RE-1J's basic financial statements, and have issued our report thereon dated October 29, 2025. Our report includes a reference to other auditors who audited the financial statements of Aspen Ridge Preparatory School, Carbon Valley Academy, Flagstaff Academy, Firestone Charter Academy, St. Vrain Community Montessori School, and Twin Peaks Classical Academy, as described in our report on St. Vrain Valley School District RE-1J's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. This report does not include reporting on internal control over financial reporting or compliance and other matters associated with Aspen Ridge Preparatory School, Carbon Valley Academy, Flagstaff Academy, Firestone Charter Academy, St. Vrain Community Montessori School, and Twin Peaks Classical Academy or that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Vrain Valley School District RE-1J's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Vrain Valley School District RE-1J's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Vrain Valley School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Vrain Valley School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Denver, Colorado
October 29, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
St. Vrain Valley School District
Longmont, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Vrain Valley School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of St. Vrain Valley School District's major federal programs for the year ended June 30, 2025. St. Vrain Valley School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, St. Vrain Valley School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. Vrain Valley School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of St. Vrain Valley School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to St. Vrain Valley School District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. Vrain Valley School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. Vrain Valley School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding St. Vrain Valley School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of St. Vrain Valley School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of St. Vrain Valley School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Government Auditing Standards requires the auditor to perform limited procedures on St. Vrain Valley School District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. St. Vrain Valley School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Vrain Valley School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise St. Vrain Valley School District's basic financial statements. We have issued our report thereon, dated October 29, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Denver, Colorado
December 15, 2025

St. Vrain Valley School District RE-1J

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2025**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Cluster Subtotal	Federal Expenditures	Expend- itures to Sub- recipients
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through State Department of Education</i>					
Title I Grants to Local Educational Agencies (Title I, Part A of ESSA)	84.010	4010, 92xx		\$ 3,446,188	
Special Education - Grants to States (IDEA, Part B)	84.027	4027	\$ 7,206,280		
Special Education - Preschool Grants (IDEA Preschool)	84.173	4173	91,850		
<i>Total of Special Education Cluster</i>				7,298,130	
Education for Homeless Children and Youth	84.196	5196		63,130	
State Facilities Incentive Grant (Title V, Part of ESSA)	84.282D	5283		446,141	
Individuals with Disabilities Education Act (IDEA), Part D, State Program Improvement Grant	84.323	5323		35,850	
English Language Acquisition State Grants (Title III, Part A of ESSA)	84.365	4365		333,010	
Improving Teacher Quality State Grants (Title II, Part A of ESSA)	84.367	4367		760,927	
Colorado Comprehensive State Literacy	84.371	5371		450,101	
Student Support and Academic Enrichment Grants	84.424	4424		275,526	
COVID 19 - Elementary/Secondary School Emergency Relief (ESSER III)	84.425U	4438		30,819	
COVID 19 - Homeless Children and Youth (ARP-HCY)	84.425V	8426		1,213	
<i>Passed through Colorado Community Colleges & Occupational Education System</i>					
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	4048,5048		305,447	
<i>Passed through The Office of the Governor</i>					
COVID 19 - Rise Youth Apprentice (ARP EANS Reverted to GEER II)	84.425V	6426		129,447	
TOTAL U.S. DEPARTMENT OF EDUCATION				13,575,929	-
NATIONAL SCIENCE FOUNDATION					
<i>Passed through University of Colorado</i>					
Education and Human Resources	47.076	7076		21,671	
TOTAL NATIONAL SCIENCE FOUNDATION				21,671	
U.S. DEPARTMENT OF THE TREASURY					
<i>Passed through Colorado Department of Public Health and Environment</i>					
COVID 19 - Expanded School Nurse Program - Workforce Innovation Grant - CSLFRF	21.027	7131		169,459	
TOTAL U.S. DEPARTMENT OF THE TREASURY				169,459	
U.S. ENVIRONMENTAL PROTECTION AGENCY					
<i>Passed through The Watershed Agency</i>					
Watershed Subagreement	66.951	7951		3,387	
TOTAL U.S. Environmental Protection Agency				3,387	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through State Dept of Health and Human Services</i>					
CDHS Child Care and Development Block Grant <i>Total of Child Care Development Cluster</i>	93.575	7575	291,575	291,575	
<i>Passed through State Department of Education</i>					
Cooperative Agreement for Emergency Response: CDC Nursing Workforce	93.354	7354		2,000	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				293,575	

(continued on the next page)

St. Vrain Valley School District RE-1J

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Fiscal Year Ended June 30, 2025**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Cluster Subtotal	Federal Expenditures	Expend- itures to Sub- recipients
(continued from the previous page)					
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed through State Department of Public Health & Environment</i>					
Child and Adult Care Food Program	10.558	4558		26,011	
<i>Passed through State Department of Human Services</i>					
National School Lunch Program (non-cash commodities entitlement)	10.555	4555	1,180,814		
Summer Feeding Program (commodities entitlement)	10.559	4559	614		
<i>Passed through State Department of Education</i>					
School Breakfast Program	10.553	4553	1,627,447		
National School Lunch Program	10.555	4555	6,443,883		
Summer Feeding Program	10.559	4559	255,210		
<i>Total of Child Nutrition Cluster</i>				9,507,968	
Summer EBT - Federal - Distributions	10.646	4646		3,025	
National School Lunch Equipment Assistance	10.579	5579		11,912	
TOTAL U.S. DEPARTMENT OF AGRICULTURE				9,548,916	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 23,612,937</u>	<u>\$ -</u>

St. Vrain Valley School District RE-1J

Notes to the Schedule of Expenditures of Federal Awards

Fiscal Year Ended June 30, 2025

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the St. Vrain Valley School District RE-1J (the District) for the fiscal year ended June 30, 2025. The accompanying Schedule is presented on a modified accrual basis of accounting for governmental funds as defined in Note 1 of the District's basic financial statements. The federal financial reports that are submitted to the grantors are prepared on a cash basis and may not agree with this Schedule.

NOTE 2: NONCASH

Commodities donated to the District by the U.S. Department of Agriculture (USDA) of \$1,181,428 are valued based on the USDA's Donated Commodity Price List. These are shown as part of the National School Lunch program (Assistance Listing Numbers 10.555 and 10.559).

NOTE 3: INDIRECT COSTS

The District has not elected to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance, Section 414.

NOTE 4: PARTNERSHIPS

Expenditures reflected on the Schedule include \$15,819 that were passed through to partner districts - Las Animas School District and Estes Park School District R-3.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster (IDEA)

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? x yes _____ no

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

St. Vrain Valley School District RE-1J

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Fiscal Year Ended June 30, 2025

To: Colorado Department of Education

St. Vrain Valley School District RE-1J respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2025.

Audit period: June 30, 2025

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings, if any, are numbered consistently with the numbers assigned in the prior year.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

2024-001: Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: The District recalculated the income incorrectly for one student, based on the documentation returned by the student during the verification process. The incorrect recalculation led the District to conclude that the eligibility status of the student did not need to change, when the status should have been changed to a "paid" status.

Recommendation: That the District continue to train the personnel involved with this program so that they can identify when a recalculation of income is incorrect.

Status: Implemented.

If the Colorado Department of Education has questions regarding this schedule, please call Chief Financial Officer Tony Whiteley at (303) 682-7203.

