

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:

25-Year Employee Recognition
Sustainability Gift Presentation

4. AUDIENCE PARTICIPATION:

5. SUPERINTENDENT'S REPORT:

6. REPORTS:

- 6.1. FY26 March District Financial Statements
- 6.2. FY26 Third Quarter Public Gifts to Schools
- 6.3. Concurrent Enrollment Program Update

7. CONSENT ITEMS:

- 7.1. Approval: Request to Grant an Exception to Board Policy GBEA - Staff Ethics/Conflict of Interest - Priscilla Arasaki, Cuerdas y Canciones Center for Mariachi Art
- 7.2. Approval: Contract Award for the Roof Replacement Project at the Lashley Support Building
- 7.3. Approval: Contract Award for the Roof Replacement Project at the Educational Services Center
- 7.4. Approval: Approval of Change Order to Construction Manager/General Contractor (CM/GC) Agreement for the Big Sky PK-8 Project
- 7.5. Approval: Contract Amendment to Agreement for the Black Rock Elementary School Asphalt Restoration and Replacement Project

April 22, 2026

Jocelyn Gilligan, President, Board of Education
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Longmont, Colorado 80501

- 7.6. Approval: Contract Amendment to the Asphalt Services Agreement for the BOCES Student Services Building Project
- 7.7. Approval: Contract Award for the Lyons Middle Senior High School Football Field Lighting
- 7.8. Approval: Renewal Application for Alternative Education Campus (AEC)
- 7.9. Approval: Second Reading and Adoption of Board Policy BIBA - Board Member Travel, Conventions, Workshops and Other Expenses

8. ACTION ITEMS:

- 8.1. Recommendation: Adoption of Resolution Proclaiming Teacher Appreciation Week and Substitute Teacher Appreciation Week, May 4-8, 2026
- 8.2. Recommendation: Middle School and High School Health Curriculum Adoption

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, May 13 | 6:00 - 8:00 pm Regular Meeting |
| Wednesday, May 20 | 6:00 - 8:00 pm Study Session |
| Wednesday, May 27 | 5:15 - 5:45 pm Study Session |
| Wednesday, May 27 | 6:00 - 8:00 pm Regular Meeting |

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: District Financial Statements - March 2026
Strategic Priority - Strong District Finances

PURPOSE

To provide the Board of Education with monthly financial reports.

BACKGROUND

Colorado Revised Statute (C.R.S.) 22-45-102(1)(b)(I-IV) requires the Board of Education to review the financial condition of the school district at least quarterly during the year. In addition to first and second quarter reports, the District has elected to present monthly financial statements during the remainder of the year.

At the study session prior to this Board meeting, information related to the March 2026 monthly financial statements will be provided to the Board in compliance with all aspects of Colorado Revised Statutes.



March 2026 Monthly Financial Report

*“We are providing current and future generations
a strong competitive advantage so that all students
can achieve success in a globalized world.”*

Jackie Kapushion, Ed.D., Superintendent

Prepared by Financial Services

**St. Vrain Valley School District RE-1J
395 South Pratt Parkway • Longmont CO • 80501-6436
www.svvsd.org**

St. Vrain Valley School District RE-1J
Financial Executive Summary

For the period July 1, 2025 to March 31, 2026

Note: The detailed financial statements are an integral part of this summary.

| Fund | PDF page | B/S | A2A | B2A | Notes |
|-----------------------------------------------------------------------------------------------------------------|----------|-----|-----|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Governmental Funds including General Fund, Major & Non-Major Funds & Special Revenue Funds . . .</i> | | | | | |
| General Fund (10) | 6 | | | | CY "cash & invest" 8% (\$12.3m) lower due to measured spenddown, PY 1x rev, and "due from oth funds" increase of \$2.3m (cash borrowed by Fund 21 (N/S)). CY "grants A/R" & related "due to oth funds" of \$459k is the BEST grant dollars receivable from CDE and due to be passed on to Firestone charter school. CY "taxes A/R", "unearned rev" \$11.2m increase due to increased net AV of ~9% and slight increase in mills (primarily due to the abatement mill). PY "due to oth funds" is, partially, money owed to Broomfield Cty URA. |
| | 7 | | | | CY "prop tax" & "MLO" March only receipts \$12m higher than PY March. (\$4.3m=Boulder Cty; \$7.1m=Weld Cty) CY "invest inc" \$859k decrease due to slightly lower rates & invest acct bal. CY "oth local sources" \$2.9m decrease primarily due to PY sale of retired iPads. CY "CTE" \$559k decrease due to FY24 audit adjust offsetting revenue rec'd in Feb. PY "BABs" first half rebate not received until April 2025. |
| | 8-9 | | | | PY "pandemic relief" included ELO and Child Care & Development Block grants. PY "oth fed'l sources" was timing of the National Forest Rsv funding. CY "sal/bene" \$9.8m increase over PY and 68% of CY budget. CY "purch svc" \$3.1m increase due to timing, increase spec educ, SRO & cust'l svc. CY "other" \$393k decrease due to PY preK renovations (0852 object). CY "capital outlay" & "financing" increase due to new licenses, software platforms (SBITAs), and technology infrastructure lease. CY "debt service" \$2.8m increase primarily due to related schedule of payments. PY "transfer" of \$4.1m to make Gen'l Fund whole for the purch of Godding land. Based on passage of time, 75% through the fiscal year. |
| Risk Mgmt (18) | 11-13 | n/a | | | "Cap outlay", "financing" & "debt svc" due to vendor platform (in PY) & new safety/commun SBITA (in CY). CY restitution/claims increase due to timing. |
| Bond Redemp (31) | 16-17 | n/a | n/a | | CY "oth local source" increase due to timing of Frederick URA. PY full & partial defeasances of 2014A on 11/14/24 & 2016C on 11/22/24, respectively. |
| Building (41) | 18-19 | n/a | n/a | | With an investment return exceeding the borrowing rate, the arbitrage liability has grown \$5.6m. |
| Capital Rsv (43) | 21-23 | n/a | | | Board approved a 1x exception, reducing CY alloc to Cap Rsv by \$5.5m. CY "cap projects" \$7m decrease due to redirection toward voter-approved bond projects. |
| Comm Educ (27) | 25-27 | n/a | | | CY "childcare" rev increase due to increased fees. CY "other prgm" increase due to donations for wellness, OPD & IC. PY "comm'y grants" include LPMS playground. |
| Fair Contrib (29) | 28-29 | n/a | n/a | | CY exp are asphalt repairs/improvements at Sunset MS & ground prep work at Big Sky PK8 in Mead. CY transfer corrects of PY deposit in Fund 27. |
| Grants (22) | 31-33 | n/a | | | CY \$666k decrease in state grant rev due to end of Colo High Impact Tutoring grant (PY) & shift in Opp Now funding from state to federal (CY). |
| Nutrition Svc (21) | 34-37 | | | | CY cash borrowed from Gen Fund increased \$2.3m. While fund has budgeted a spend down, EFB decreased another \$153k since prior month. CY exp = 78%. |
| Student Act'y (23) | 39-41 | n/a | | | While use of the unique source code tracking PTO/Boosters support for athletics & cocurricular activities increased, overall CY activity is otherwise similar to PY. |
| <i>Proprietary Fund, the District's only internal service fund . . .</i> | | | | | |
| Self Insurance (65) | 44-47 | | | | CY "premiums" \$3.99m increase due to increased ER premium costs as well as shifts in EE selections. |
| <i>Other financial information . . .</i> | | | | | |
| Investments | 49 | | n/a | n/a | CY interest rate is 3.76% compared to PY's 4.40%. |
| LEGENDS: | | | | | |
| To be reviewed w/ BOE | | | | | No issues or concerns; operating w/in expectations |
| Non-talking point | | | | | Matters of slight concern; monitoring closely |
| | | | | | Major issue or concern; requires immediate attention or action |

St. Vrain Valley School District RE-1J
Financial Executive Summary (continued)
For the period July 1 to March 31

Note: Not all funds have been included in the summary shown below.
The detailed financial statements are an integral part of this summary.

| | FY25 | | FY26 | |
|---------------------------------------------------|------------------------|----------------|------------------------|----------------|
| | Actual to Date | % of Budget | Actual to Date | % of Budget |
| General Fund (10) | | | | |
| Revenues | \$ 288,085,734 | 61% | \$ 301,767,208 | 61% |
| Expenditures | 343,718,690 | 69% | 364,473,410 | 69% |
| Other financing sources (uses) | <u>7,324,346</u> | 82% | <u>8,687,628</u> | 181% |
| Net change in fund balance | (48,308,610) | | (54,018,574) | |
| Beg fund balance | <u>178,230,246</u> | | <u>174,408,598</u> | |
| End fund balance | 129,921,636 | | 120,390,024 | |
| Liabilities | 169,134,232 | | 180,345,637 | |
| Deferred inflows of resources | <u>150,000</u> | | <u>70,294</u> | |
| Total liabilities, deferred inflows, fund balance | <u>\$ 299,205,868</u> | | <u>\$ 300,805,955</u> | |
| Assets | <u>\$ 299,205,868</u> | | <u>\$ 300,805,955</u> | |
| Risk Management Fund (18) | | | | |
| Net change in fund balance | <u>\$ (1,790,440)</u> | | <u>\$ (1,345,231)</u> | |
| End fund balance | <u>\$ 4,696,279</u> | | <u>\$ 3,734,555</u> | |
| Bond Redemption Fund (31) | | | | |
| Net change in fund balance | <u>\$ (61,401,570)</u> | | <u>\$ (39,210,052)</u> | |
| End fund balance | <u>\$ 63,805,287</u> | | <u>\$ 71,294,677</u> | |
| Building Fund (41) | | | | |
| Revenues | \$ 2,991,304 | 60% | \$ 5,644,266 | 83% |
| Expenditures | 14,557,224 | 18% | 145,169,463 | 54% |
| Other financing sources (uses) | <u>373,376,376</u> | 100% | <u>-</u> | n/a |
| Net change in fund balance | 361,810,456 | | (139,525,197) | |
| Beg fund balance | <u>941,671</u> | | <u>326,342,573</u> | |
| End fund balance | <u>\$ 362,752,127</u> | | <u>\$ 186,817,376</u> | |
| Capital Reserve Fund (43) | | | | |
| End fund balance | <u>\$ 8,911,064</u> | | <u>\$ 7,247,058</u> | |
| Community Education Fund (27) | | | | |
| End fund balance | <u>\$ 6,314,728</u> | | <u>\$ 6,584,182</u> | |
| Fair Contributions Fund (29) | | | | |
| End fund balance | <u>\$ 12,652,902</u> | | <u>\$ 13,386,453</u> | |
| Grants Fund (22) | | | | |
| Grants receivable | <u>\$ 3,456,807</u> | | <u>\$ 2,853,078</u> | |
| Nutrition Services Fund (21) | | | | |
| Revenues | \$ 13,642,343 | 71% | \$ 14,033,821 | 78% |
| Expenditures | 14,967,288 | 74% | 15,318,124 | 78% |
| Change in fund balance | (1,324,945) | | (1,284,303) | |
| Beg fund balance | <u>4,208,451</u> | | <u>1,862,448</u> | |
| End fund balance | <u>\$ 2,883,506</u> | | <u>\$ 578,145</u> | |
| Student Activity Fund (23) | | | | |
| End fund balance | <u>\$ 7,130,716</u> | | <u>\$ 7,930,619</u> | |
| Self Insurance Fund (65) | | | | |
| Change in fund net position | <u>\$ (1,805,676)</u> | | <u>\$ 324,489</u> | |
| End fund net position | <u>\$ 14,130,104</u> | | <u>\$ 14,362,410</u> | |

FUND ACCOUNTING

The District uses funds to report its financial position and changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types”.

Governmental funds are used to account for all or most of a government’s general activities, including the servicing of long-term debt (debt service fund), the construction of new schools or renovation of existing buildings (capital projects funds), and the collection and disbursement of earmarked funds (special revenue funds). The District’s governmental funds consist of the following: *General Fund as well as the Risk Management Fund*, a sub-fund of the General Fund; *Bond Redemption Fund*; *Building Fund*; *Capital Reserve Fund*; and five special revenue funds, including the *Government Designated -Purpose Grants Fund*.

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The District does not have an enterprise fund. Internal service funds account for the financing of services provided by one department to other departments of the District on a cost reimbursement basis. The District’s only internal service fund is the *Self Insurance Fund*.

Fiduciary Funds’ reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The District has no fiduciary funds.

GOVERNMENTAL FUNDS

General Fund

The *General Fund* is the District's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, specific ownership taxes, and State of Colorado equalization funding, as determined by the School Finance Act of 1994, as amended. Expenditures include all costs associated with the daily operation of the schools, except for programs funded by grants from federal and state governments, school construction, certain capital outlay expenditures, debt service, food service operations, extracurricular athletic and other pupil activities, and insurance transactions.

The *Risk Management Fund* is a sub-fund of the *General Fund*. Moneys allocated to this fund from the *General Fund* are used to account for the payment of loss or damage to the property of the District, workers' compensation, property and liability claims, and the payment of related administration expenses.

St. Vrain Valley School District RE-1J
General Fund (10)
 Balance Sheet (Unaudited)
 As of March 31,

| | <u>2025</u> | <u>2026</u> |
|----------------------------------------------------|------------------------------|------------------------------|
| Assets | | |
| Cash and investments | \$ 156,829,751 | \$ 144,568,479 |
| Accounts receivable | 21,356 | 24,478 |
| Due from other funds | 1,037,625 | 3,343,162 |
| Grants receivable | - | 459,548 |
| Lease receivable | 119,874 | 46,599 |
| Taxes receivable, net | 139,494,865 | 150,709,597 A |
| Inventories | <u>1,702,397</u> | <u>1,654,092</u> |
| Total assets | <u><u>\$ 299,205,868</u></u> | <u><u>\$ 300,805,955</u></u> |
| Liabilities | | |
| Accounts payable | \$ - | \$ - |
| Pcard clearing account | (74,223) | (384,317) |
| Due to other funds | 1,132,459 | 459,548 |
| Accrued salaries and benefits | 14,480,727 | 14,957,812 B |
| Payroll withholdings | 13,983,327 | 14,459,363 |
| Other current liabilities | 117,077 | 143,634 |
| Unearned revenues | <u>139,494,865</u> | <u>150,709,597 A</u> |
| Total liabilities | <u>169,134,232</u> | <u>180,345,637</u> |
| Deferred inflows of resources | | |
| Unavailable property tax revenue | - | - |
| Unavailable lease revenue | <u>150,000</u> | <u>70,294</u> |
| Total deferred inflows of resources | <u>150,000</u> | <u>70,294</u> |
| Fund balances | | |
| Nonspendable: deposits, prepaids, inventories | 1,702,397 | 1,654,092 |
| Restricted: TABOR | 15,765,259 | 16,369,262 |
| Restricted: special federal contract | 2,977,416 | 2,718,185 |
| Committed: contingency | 10,510,173 | 10,912,841 |
| Committed: BOE allocations | 15,767,757 | 8,884,602 |
| Assigned: Mill Levy Override | 61,414,180 | 52,337,905 |
| Assigned: current year obligations | 21,784,454 | 27,513,137 |
| Unassigned | <u>-</u> | <u>-</u> |
| Total fund balance | <u>129,921,636</u> | <u>120,390,024</u> |
| Total liabilities, deferred inflows, fund balances | <u><u>\$ 299,205,868</u></u> | <u><u>\$ 300,805,955</u></u> |

Footnote

- A On January 1, when property taxes are levied, the District records property taxes receivable and a corresponding deferred revenue. As taxes are collected, the District reduces the receivable and deferred revenue and records the tax revenue.
- B The District is accruing salaries and benefits of employees whose contracts run from Aug 1 to Jul 31. The accrual rate is 1/11 of the contract amount per month. As of June 30, the District will have accrued the full amount of salaries and benefits payable.

St. Vrain Valley School District RE-1J
General Fund (10)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|-------------------------------------------|--------------------------------|--------------------------------|-----------------------|---------------------|
| 1 Revenues | | | | |
| 2 Local | | | | |
| 3 Property taxes | \$ 53,313,432 | \$ 61,064,340 | \$ 7,750,908 | 14.54% |
| 4 Specific ownership taxes | 9,431,830 | 9,322,933 | (108,897) | -1.15% |
| 5 Mill levy override | 25,998,277 | 30,330,934 | 4,332,657 | 16.67% |
| 6 Investment income | 5,833,026 | 4,974,091 | (858,935) | -14.73% |
| 7 Charges for service | 2,127,279 | 2,227,092 | 99,813 | 4.69% |
| 8 Other local sources | 6,976,368 | 4,035,409 | (2,940,959) | -42.16% |
| 9 Total local revenues | <u>103,680,212</u> | <u>111,954,799</u> | <u>8,274,587</u> | 7.98% |
| 10 State | | | | |
| 11 Equalization, net | 156,357,906 | 162,492,170 | 6,134,264 | 3.92% |
| 12 Special Education | 13,698,132 | 14,165,214 | 467,082 | 3.41% |
| 13 Career and Technical Education | 911,661 | 352,815 | (558,846) | -61.30% |
| 14 Transportation | 2,795,183 | 2,747,293 | (47,890) | -1.71% |
| 15 Gifted and Talented | 337,985 | 336,970 | (1,015) | -0.30% |
| 16 English Language Proficiency Act | 1,086,302 | 1,036,603 | (49,699) | -4.58% |
| 17 Preschool | 4,141,006 | 3,985,905 | (155,101) | -3.75% |
| 18 PERA: State on Behalf Payment | - | - | - | N/A |
| 19 Other state sources | 2,123,388 | 1,986,061 | (137,327) | -6.47% |
| 20 Total state revenues | <u>181,451,563</u> | <u>187,103,031</u> | <u>5,651,468</u> | 3.11% |
| 21 Federal | | | | |
| 22 Medicaid | 1,961,530 | 1,991,562 | 30,032 | 1.53% |
| 23 Build America Bond Rebates | - | 717,816 | 717,816 | N/A |
| 24 Pandemic relief funding | 319,394 | - | (319,394) | -100.00% |
| 25 Other federal sources | 673,035 | - | (673,035) | -100.00% |
| 26 Total federal revenues | <u>2,953,959</u> | <u>2,709,378</u> | <u>(244,581)</u> | -8.28% |
| 27 Total revenues | <u>288,085,734</u> | <u>301,767,208</u> | <u>13,681,474</u> | 4.75% |
| 28 Expenditures | | | | |
| 29 Salaries | 200,522,905 | 205,896,845 | 5,373,940 | 2.68% |
| 30 Benefits | 66,947,513 | 71,363,722 | 4,416,209 | 6.60% |
| 31 Purchased services | 17,750,024 | 20,846,019 | 3,095,995 | 17.44% |
| 32 Supplies and materials | 18,585,437 | 16,819,458 | (1,765,979) | -9.50% |
| 33 Other | 1,681,255 | 1,288,656 | (392,599) | -23.35% |
| 34 Charter schools | 30,692,153 | 32,138,655 | 1,446,502 | 4.71% |
| 35 Capital outlay | 3,608,036 | 9,355,235 | 5,747,199 | 159.29% |
| 36 Debt service | 3,931,367 | 6,764,820 | 2,833,453 | 72.07% |
| 37 Total expenditures | <u>343,718,690</u> | <u>364,473,410</u> | <u>20,754,720</u> | 6.04% |
| 38 Excess (deficiency) of revenues | | | | |
| 39 over (under) expenditures | (55,632,956) | (62,706,202) | (7,073,246) | -12.71% |
| 40 Other Financing Sources (Uses) | | | | |
| 41 Lease purchase, financing arrangements | 3,224,274 | 8,687,628 | 5,463,354 | 169.44% |
| 42 Transfers, net | 4,100,072 | - | (4,100,072) | 100.00% |
| 43 Total other fin'g sources (uses) | <u>7,324,346</u> | <u>8,687,628</u> | <u>1,363,282</u> | 18.61% |
| 44 Net change in fund balance | (48,308,610) | (54,018,574) | (5,709,964) | -11.82% |
| 45 Fund balance, beginning | <u>178,230,246</u> | <u>174,408,598</u> | <u>(3,821,648)</u> | -2.14% |
| 46 Fund balance, ending | <u>\$ 129,921,636</u> | <u>\$ 120,390,024</u> | <u>\$ (9,531,612)</u> | -7.34% |

St. Vrain Valley School District RE-1J
General Fund (10)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|-------------------------------------------------|---------------------------|--------------------------------|------------------------|-----------------------------|
| 1 Revenues | | | | |
| 2 Local | | | | |
| 3 Property taxes | \$ 145,419,623 | \$ 53,313,432 | \$ (92,106,191) | 36.66% |
| 4 Specific ownership taxes | 14,300,000 | 9,431,830 | (4,868,170) | 65.96% |
| 5 Mill levy override | 70,769,244 | 25,998,277 | (44,770,967) | 36.74% |
| 6 Investment income | 7,000,000 | 5,833,026 | (1,166,974) | 83.33% |
| 7 Charges for service | 2,792,916 | 2,127,279 | (665,637) | 76.17% |
| 8 Other local sources | 13,204,457 | 6,976,368 | (6,228,089) | 52.83% |
| 9 Total local revenues | <u>253,486,240</u> | <u>103,680,212</u> | <u>(149,806,028)</u> | 40.90% |
| 10 State | | | | |
| 11 Equalization, net | 179,654,929 | 156,357,906 | (23,297,023) | 87.03% |
| 12 Special Education | 13,698,132 | 13,698,132 | - | 100.00% |
| 13 Career and Technical Education | 1,823,322 | 911,661 | (911,661) | 50.00% |
| 14 Transportation | 2,795,183 | 2,795,183 | - | 100.00% |
| 15 Gifted and Talented | 337,985 | 337,985 | - | 100.00% |
| 16 English Language Proficiency Act | 1,086,302 | 1,086,302 | - | 100.00% |
| 17 Preschool | 5,145,391 | 4,141,006 | (1,004,385) | 80.48% |
| 18 PERA: State on Behalf Payment | 6,500,000 | - | (6,500,000) | 0.00% |
| 19 Other state sources | 2,486,221 | 2,123,388 | (362,833) | 85.41% |
| 20 Total state revenues | <u>213,527,465</u> | <u>181,451,563</u> | <u>(32,075,902)</u> | 84.98% |
| 21 Federal | | | | |
| 22 Medicaid | 3,200,000 | 1,961,530 | (1,238,470) | 61.30% |
| 24 Build America Bond Rebates | 1,435,631 | - | (1,435,631) | 0.00% |
| 23 Pandemic relief funding | 30,819 | 319,394 | 288,575 | 1036.35% |
| 25 Other federal sources | 1,276,535 | 673,035 | (603,500) | 52.72% |
| 26 Total federal revenues | <u>5,942,985</u> | <u>2,953,959</u> | <u>(2,989,026)</u> | 49.70% |
| 27 Total revenues | <u>472,956,690</u> | <u>288,085,734</u> | <u>(184,870,956)</u> | 60.91% |
| 28 Expenditures | | | | |
| 29 Salaries | 285,996,166 | 200,522,905 | 85,473,261 | 70.11% |
| 30 Benefits | 99,654,782 | 66,947,513 | 32,707,269 | 67.18% |
| 31 Purchased services | 19,438,388 | 17,750,024 | 1,688,364 | 91.31% |
| 32 Supplies and materials | 33,507,196 | 18,585,437 | 14,921,759 | 55.47% |
| 33 Other | 1,645,185 | 1,681,255 | (36,070) | 102.19% |
| 34 Charter schools | 44,123,431 | 30,692,153 | 13,431,278 | 69.56% |
| 35 Capital outlay | 8,788,972 | 3,608,036 | 5,180,936 | 41.05% |
| 36 Debt service | 6,837,198 | 3,931,367 | 2,905,831 | 57.50% |
| 37 Total expenditures | <u>499,991,318</u> | <u>343,718,690</u> | <u>156,272,628</u> | 68.74% |
| 38 Excess (deficiency) of revenues | | | | |
| 39 over (under) expenditures | (27,034,628) | (55,632,956) | (28,598,328) | |
| 40 Other Financing Sources (Uses) | | | | |
| 41 Lease purchase, financing arrangements | 4,800,000 | 3,224,274 | (1,575,726) | 67.17% |
| 42 Transfers, net | 4,100,000 | 4,100,072 | 72 | 100.00% |
| 43 Total other fin'g sources (uses) | <u>8,900,000</u> | <u>7,324,346</u> | <u>(1,575,654)</u> | 82.30% |
| 44 Net change in fund balance | (18,134,628) | (48,308,610) | (30,173,982) | |
| 45 Fund balance, beginning | 178,230,246 | 178,230,246 | - | |
| 46 Fund balance, ending | <u>\$ 160,095,618</u> | <u>\$ 129,921,636</u> | <u>\$ (30,173,982)</u> | |
| 47 Expected year-end fund balance as percentage | | | | |
| 48 of annual expenditure budget | <u>32.02%</u> | | | |

St. Vrain Valley School District RE-1J
General Fund (10)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|-------------------------------------------------|---------------------------|--------------------------------|------------------------|-----------------------------|
| 1 Revenues | | | | |
| 2 Local | | | | |
| 3 Property taxes | \$ 159,788,887 | \$ 61,064,340 | \$ (98,724,547) | 38.22% |
| 4 Specific ownership taxes | 14,800,000 | 9,322,933 | (5,477,067) | 62.99% |
| 5 Mill levy override | 79,255,848 | 30,330,934 | (48,924,914) | 38.27% |
| 6 Investment income | 6,000,000 | 4,974,091 | (1,025,909) | 82.90% |
| 7 Charges for service | 2,807,953 | 2,227,092 | (580,861) | 79.31% |
| 8 Other local sources | 11,492,417 | 4,035,409 | (7,457,008) | 35.11% |
| 9 Total local revenues | <u>274,145,105</u> | <u>111,954,799</u> | <u>(162,190,306)</u> | 40.84% |
| 10 State | | | | |
| 11 Equalization, net | 179,513,065 | 162,492,170 | (17,020,895) | 90.52% |
| 12 Special Education | 14,165,214 | 14,165,214 | - | 100.00% |
| 13 Career and Technical Education | 973,410 | 352,815 | (620,595) | 36.25% |
| 14 Transportation | 2,747,293 | 2,747,293 | - | 100.00% |
| 15 Gifted and Talented | 336,970 | 336,970 | - | 100.00% |
| 16 English Language Proficiency Act | 1,036,603 | 1,036,603 | - | 100.00% |
| 17 Preschool | 5,871,513 | 3,985,905 | (1,885,608) | 67.89% |
| 18 PERA: State on Behalf Payment | 6,500,000 | - | (6,500,000) | 0.00% |
| 19 Other state sources | 2,077,009 | 1,986,061 | (90,948) | 95.62% |
| 20 Total state revenues | <u>213,221,077</u> | <u>187,103,031</u> | <u>(26,118,046)</u> | 87.75% |
| 21 Federal | | | | |
| 22 Medicaid | 2,500,000 | 1,991,562 | (508,438) | 79.66% |
| 24 Build America Bond Rebates | 1,435,631 | 717,816 | (717,815) | 50.00% |
| 23 Pandemic relief funding | - | - | - | N/A |
| 25 Other federal sources | 503,500 | - | (503,500) | 0.00% |
| 26 Total federal revenues | <u>4,439,131</u> | <u>2,709,378</u> | <u>(1,729,753)</u> | 61.03% |
| 27 Total revenues | <u>491,805,313</u> | <u>301,767,208</u> | <u>(190,038,105)</u> | 61.36% |
| 28 Expenditures | | | | |
| 29 Salaries | 295,322,322 | 205,896,845 | 89,425,477 | 69.72% |
| 30 Benefits | 108,809,917 | 71,363,722 | 37,446,195 | 65.59% |
| 31 Purchased services | 20,824,108 | 20,846,019 | (21,911) | 100.11% |
| 32 Supplies and materials | 34,351,711 | 16,819,458 | 17,532,253 | 48.96% |
| 33 Other | 2,428,391 | 1,288,656 | 1,139,735 | 53.07% |
| 34 Charter schools | 46,387,271 | 32,138,655 | 14,248,616 | 69.28% |
| 35 Capital outlay | 8,849,800 | 9,355,235 | (505,435) | 105.71% |
| 36 Debt service | 8,231,400 | 6,764,820 | 1,466,580 | 82.18% |
| 37 Total expenditures | <u>525,204,920</u> | <u>364,473,410</u> | <u>160,731,510</u> | 69.40% |
| 38 Excess (deficiency) of revenues | | | | |
| 39 over (under) expenditures | (33,399,607) | (62,706,202) | (29,306,595) | |
| 40 Other Financing Sources (Uses) | | | | |
| 41 Lease purchase, financing arrangements | 4,800,000 | 8,687,628 | 3,887,628 | 180.99% |
| 42 Transfers, net | - | - | - | N/A |
| 43 Total other fin'g sources (uses) | <u>4,800,000</u> | <u>8,687,628</u> | <u>3,887,628</u> | 180.99% |
| 44 Net change in fund balance | (28,599,607) | (54,018,574) | (25,418,967) | |
| 45 Fund balance, beginning | 174,408,598 | 174,408,598 | - | |
| 46 Fund balance, ending | <u>\$ 145,808,991</u> | <u>\$ 120,390,024</u> | <u>\$ (25,418,967)</u> | |
| 47 Expected year-end fund balance as percentage | | | | |
| 48 of annual expenditure budget | <u>27.76%</u> | | | |

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St. Vrain Valley School District RE-1J
Risk Management Fund (18)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|--------------------------------------------------------------|--------------------------------|--------------------------------|---------------------|---------------------|
| Revenues | | | | |
| Investment income | \$ 197,985 | \$ 108,681 | \$ (89,304) | -45.11% |
| Allocation from General Fund | 3,450,000 | 3,975,000 | 525,000 | 15.22% |
| Other local sources | <u>30,932</u> | <u>123,745</u> | <u>92,813</u> | 300.05% |
| Total revenues | <u>3,678,917</u> | <u>4,207,426</u> | <u>528,509</u> | 14.37% |
| Expenditures | | | | |
| Salaries | 367,003 | 369,990 | 2,987 | 0.81% |
| Benefits | 119,201 | 122,411 | 3,210 | 2.69% |
| Purchased services | | | | |
| Professional services | 317,572 | 229,458 | (88,114) | -27.75% |
| Self insurance pools | 4,459,732 | 4,353,032 | (106,700) | -2.39% |
| Claims | 34,196 | 250,734 | 216,538 | 633.23% |
| Supplies | 105,752 | 75,839 | (29,913) | -28.29% |
| Other | 7,616 | 6,693 | (923) | -12.12% |
| Capital outlay | 252,931 | 102,647 | (150,284) | -59.42% |
| Debt service | <u>17,420</u> | <u>144,500</u> | <u>127,080</u> | 729.51% |
| Total expenses | <u>5,681,423</u> | <u>5,655,304</u> | <u>(26,119)</u> | -0.46% |
| Excess (deficiency) of revenues over (under) expenditures | (2,002,506) | (1,447,878) | 554,628 | -27.70% |
| Other Financing Sources | | | | |
| Financing arrangement | <u>212,066</u> | <u>102,647</u> | <u>(109,419)</u> | -51.60% |
| Net change in fund balance | (1,790,440) | (1,345,231) | 445,209 | -24.87% |
| Fund balance, beginning | <u>6,486,719</u> | <u>5,079,786</u> | <u>(1,406,933)</u> | -21.69% |
| Fund balance, ending | <u>\$ 4,696,279</u> | <u>\$ 3,734,555</u> | <u>\$ (961,724)</u> | -20.48% |

St. Vrain Valley School District RE-1J

Risk Management Fund (18)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 350,000 | \$ 197,985 | \$ (152,015) | 56.57% |
| Allocation from General Fund | 4,600,000 | 3,450,000 | (1,150,000) | 75.00% |
| Other local sources | 25,000 | 30,932 | 5,932 | 123.73% |
| Total revenues | <u>4,975,000</u> | <u>3,678,917</u> | <u>(1,296,083)</u> | 73.95% |
| Expenditures | | | | |
| Salaries | 503,697 | 367,003 | 136,694 | 72.86% |
| Benefits | 158,135 | 119,201 | 38,934 | 75.38% |
| Purchased services | 5,083,850 | 4,777,304 | 306,546 | 93.97% |
| Claims | 1,500,000 | 34,196 | 1,465,804 | 2.28% |
| Supplies | 254,500 | 105,752 | 148,748 | 41.55% |
| Other | 13,700 | 7,616 | 6,084 | 55.59% |
| Capital outlay | - | 252,931 | (252,931) | N/A |
| Debt service | - | 17,420 | (17,420) | N/A |
| Total expenses | <u>7,513,882</u> | <u>5,681,423</u> | <u>1,832,459</u> | 75.61% |
| Excess (deficiency) of revenues over (under) expenditures | (2,538,882) | (2,002,506) | 536,376 | |
| Other Financing Sources | | | | |
| Financing arrangement | - | 212,066 | 212,066 | N/A |
| Net change in fund balance | (2,538,882) | (1,790,440) | 748,442 | |
| Fund balance, beginning | <u>6,486,719</u> | <u>6,486,719</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 3,947,837</u> | <u>\$ 4,696,279</u> | <u>\$ 748,442</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | | <u>52.54%</u> | | |

St. Vrain Valley School District RE-1J
Risk Management Fund (18)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 150,000 | \$ 108,681 | \$ (41,319) | 72.45% |
| Allocation from General Fund | 5,300,000 | 3,975,000 | (1,325,000) | 75.00% |
| Other local sources | <u>122,192</u> | <u>123,745</u> | <u>1,553</u> | 101.27% |
| Total revenues | <u>5,572,192</u> | <u>4,207,426</u> | <u>(1,364,766)</u> | 75.51% |
| Expenditures | | | | |
| Salaries | 516,179 | 369,990 | 146,189 | 71.68% |
| Benefits | 166,439 | 122,411 | 44,028 | 73.55% |
| Purchased services | 5,116,350 | 4,582,490 | 533,860 | 89.57% |
| Claims | 1,500,000 | 250,734 | 1,249,266 | 16.72% |
| Supplies | 271,700 | 75,839 | 195,861 | 27.91% |
| Other | 113,000 | 6,693 | 106,307 | 5.92% |
| Capital outlay | - | 102,647 | (102,647) | N/A |
| Debt service | <u>41,800</u> | <u>144,500</u> | <u>(102,700)</u> | 345.69% |
| Total expenses | <u>7,725,468</u> | <u>5,655,304</u> | <u>2,070,164</u> | 73.20% |
| Excess (deficiency) of revenues over (under) expenditures | (2,153,276) | (1,447,878) | 705,398 | |
| Other Financing Sources | | | | |
| Financing arrangement | <u>-</u> | <u>102,647</u> | <u>102,647</u> | N/A |
| Net change in fund balance | (2,153,276) | (1,345,231) | 808,045 | |
| Fund balance, beginning | <u>5,079,786</u> | <u>5,079,786</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 2,926,510</u> | <u>\$ 3,734,555</u> | <u>\$ 808,045</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | | <u>37.88%</u> | | |

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GOVERNMENTAL FUNDS

Major Governmental Funds

The *Bond Redemption Fund* is a debt service fund. It is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The fund's primary revenue source is local property taxes levied specifically for debt service.

The *Building Fund* is a major capital projects fund that is used to account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings or initial, additional and replacement of equipment.

Nonmajor Governmental Fund

The *Capital Reserve Fund* is a nonmajor capital projects fund. It is used to account for the *General Fund*-designated resource allocations and other revenues for the ongoing capital project needs of the District, such as the acquisition of land, building additions and improvements, and major equipment purchases.

St. Vrain Valley School District RE-1J
Bond Redemption Fund (31)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|------------------------|-----------------------------|
| Revenues | | | | |
| Property taxes | \$ 89,426,493 | \$ 32,853,501 | \$ (56,572,992) | 36.74% |
| Investment income | 4,000,000 | 3,168,709 | (831,291) | 79.22% |
| Other local sources | 4,300,000 | 79,454 | (4,220,546) | 1.85% |
| Total revenues | <u>97,726,493</u> | <u>36,101,664</u> | <u>(61,624,829)</u> | 36.94% |
| Expenditures | | | | |
| Debt principal | 7,710,000 | 7,710,000 | - | 100.00% |
| Debt interest - Dec 15 & June 15 | 18,645,789 | 5,189,895 | 13,455,894 | 27.83% |
| Payment to escrow agent | 84,588,689 | 84,588,689 | - | 100.00% |
| Fiscal charges | 35,000 | 14,650 | 20,350 | 41.86% |
| Total expenditures | <u>110,979,478</u> | <u>97,503,234</u> | <u>13,476,244</u> | 87.86% |
| Excess (deficiency) of revenues over (under) expenditures | (13,252,985) | (61,401,570) | (48,148,585) | |
| Fund balance, beginning | <u>125,206,857</u> | <u>125,206,857</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 111,953,872</u> | <u>\$ 63,805,287</u> | <u>\$ (48,148,585)</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>100.88%</u> | | | |

St. Vrain Valley School District RE-1J
Bond Redemption Fund (31)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|------------------------|-----------------------------|
| Revenues | | | | |
| Property taxes | \$ 98,650,000 | 37,362,590 | \$ (61,287,410) | 37.87% |
| Investment income | 3,000,000 | 2,602,477 | (397,523) | 86.75% |
| Other local sources | 4,000,000 | 981,301 | (3,018,699) | 24.53% |
| Total revenues | <u>105,650,000</u> | <u>40,946,368</u> | <u>(64,703,632)</u> | 38.76% |
| Expenditures | | | | |
| Debt principal | 66,540,000 | 66,540,000 | - | 100.00% |
| Debt interest - Dec 15 & June 15 | 25,545,340 | 13,598,795 | 11,946,545 | 53.23% |
| Payment to escrow agent | - | - | - | N/A |
| Fiscal charges | 5,000 | 17,625 | (12,625) | 352.50% |
| Total expenditures | <u>92,090,340</u> | <u>80,156,420</u> | <u>11,933,920</u> | 87.04% |
| Excess (deficiency) of revenues over (under) expenditures | 13,559,660 | (39,210,052) | (52,769,712) | |
| Fund balance, beginning | <u>110,504,729</u> | <u>110,504,729</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 124,064,389</u> | <u>\$ 71,294,677</u> | <u>\$ (52,769,712)</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>134.72%</u> | | | |

St. Vrain Valley School District RE-1J
Building Fund (41)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|--------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 5,000,000 | \$ 2,991,304 | \$ (2,008,696) | 59.83% |
| Total revenues | <u>5,000,000</u> | <u>2,991,304</u> | <u>(2,008,696)</u> | 59.83% |
| Expenditures | | | | |
| Salaries | 823,268 | 186,468 | 636,800 | 22.65% |
| Benefits | 280,911 | 58,544 | 222,367 | 20.84% |
| Purchased services | 24,166,737 | 9,859,645 | 14,307,092 | 40.80% |
| Capital outlay | 53,626,182 | 4,411,762 | 49,214,420 | 8.23% |
| Debt service | - | 40,000 | (40,000) | N/A |
| Other | 25,000 | 805 | 24,195 | 3.22% |
| Total expenditures | <u>78,922,098</u> | <u>14,557,224</u> | <u>64,364,874</u> | 18.45% |
| Excess (deficiency) of revenues over (under) expenditures | (73,922,098) | (11,565,920) | 62,356,178 | |
| Other Financing Sources (Uses) | | | | |
| General obligation building bonds | 342,960,000 | 342,960,000 | - | 100.00% |
| Premium on bonds | 34,561,644 | 34,561,644 | - | 100.00% |
| Financing arrangement | - | 153,032 | 153,032 | N/A |
| Transfer to General Fund | (4,300,000) | (4,298,300) | 1,700 | 99.96% |
| Total other financing sources (uses) | <u>373,221,644</u> | <u>373,376,376</u> | <u>154,732</u> | 100.04% |
| Net change in fund balance | 299,299,546 | 361,810,456 | 62,510,910 | |
| Fund balance, beginning | <u>941,671</u> | <u>941,671</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 300,241,217</u> | <u>\$ 362,752,127</u> | <u>\$ 62,510,910</u> | |
| Expected year-end fund (deficit) as percentage of annual expenditure budget | <u>380.43%</u> | | | |

St. Vrain Valley School District RE-1J

Building Fund (41)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|--------------------------------------------------------------------------------|---------------------------|--------------------------------|-----------------------|-----------------------------|
| Revenues | | | | |
| Investment income* | \$ 6,800,000 | 5,644,266 | \$ (1,155,734) | 83.00% |
| Total revenues | <u>6,800,000</u> | <u>5,644,266</u> | <u>(1,155,734)</u> | 83.00% |
| Expenditures | | | | |
| Salaries | 1,134,805 | 853,159 | 281,646 | 75.18% |
| Benefits | 354,516 | 266,854 | 87,662 | 75.27% |
| Purchased services | 35,000,000 | 13,850,468 | 21,149,532 | 39.57% |
| Capital outlay | 229,872,240 | 130,165,832 | 99,706,408 | 56.63% |
| Debt service | - | 30,000 | (30,000) | N/A |
| Other | 100,000 | 3,150 | 96,850 | 3.15% |
| Total expenditures | <u>266,461,561</u> | <u>145,169,463</u> | <u>121,292,098</u> | 54.48% |
| Excess (deficiency) of revenues over (under) expenditures | (259,661,561) | (139,525,197) | 120,136,364 | |
| Other Financing Sources (Uses) | | | | |
| General obligation building bonds | - | - | - | N/A |
| Premium on bonds | - | - | - | N/A |
| Financing arrangement | - | - | - | N/A |
| Transfer to General Fund | - | - | - | N/A |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | N/A |
| Net change in fund balance | (259,661,561) | (139,525,197) | 120,136,364 | |
| Fund balance, beginning | <u>326,342,573</u> | <u>326,342,573</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 66,681,012</u> | <u>\$ 186,817,376</u> | <u>\$ 120,136,364</u> | |
| Expected year-end fund (deficit) as percentage of annual expenditure budget | <u>25.02%</u> | | | |

* Based on the investment portfolio of the bond proceeds, investment income also includes amortized accretion investment income, realized gains/losses, and unrealized gains/losses.

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St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|--------------------------------------------------------------|--------------------------------|--------------------------------|-----------------------|---------------------|
| Revenues | | | | |
| Allocation from General Fund | \$ 7,410,307 | \$ 2,699,314 | \$ (4,710,993) | -63.57% |
| Investment income | 344,238 | 166,946 | (177,292) | -51.50% |
| Charges for service | 447,037 | - | (447,037) | -100.00% |
| Other local sources | 95,822 | 29,835 | (65,987) | -68.86% |
| Total revenues | <u>8,297,404</u> | <u>2,896,095</u> | <u>(5,401,309)</u> | -65.10% |
| Expenditures | | | | |
| Capital projects | 11,324,980 | 4,326,611 | (6,998,369) | -61.80% |
| Debt service | 55,860 | 85,617 | 29,757 | 53.27% |
| Total expenditures | <u>11,380,840</u> | <u>4,412,228</u> | <u>(6,968,612)</u> | -61.23% |
| Excess (deficiency) of revenues over (under) expenditures | (3,083,436) | (1,516,133) | 1,567,303 | -50.83% |
| Other Financing Sources | | | | |
| Financing arrangement | - | 85,617 | 85,617 | N/A |
| Transfers - other funds, net | 703,835 | - | (703,835) | -100.00% |
| Total other financing sources (uses) | <u>703,835</u> | <u>85,617</u> | <u>(618,218)</u> | -87.84% |
| Net change in fund balance | (2,379,601) | (1,430,516) | 949,085 | -39.88% |
| Fund balance, beginning | <u>11,290,665</u> | <u>8,677,574</u> | <u>(2,613,091)</u> | -23.14% |
| Fund balance, ending | <u>\$ 8,911,064</u> | <u>\$ 7,247,058</u> | <u>\$ (1,664,006)</u> | -18.67% |

St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Allocation from General Fund | \$ 9,882,767 | \$ 7,410,307 | \$ (2,472,460) | 74.98% |
| Investment income | 450,000 | 344,238 | (105,762) | 76.50% |
| Charges for service | - | 447,037 | 447,037 | N/A |
| Other local sources | 50,000 | 95,822 | 45,822 | 191.64% |
| Total revenues | <u>10,382,767</u> | <u>8,297,404</u> | <u>(2,085,363)</u> | 79.92% |
| Expenditures | | | | |
| Capital projects | 19,963,149 | 11,324,980 | 8,638,169 | 56.73% |
| Debt service | - | 55,860 | (55,860) | N/A |
| Total expenditures | <u>19,963,149</u> | <u>11,380,840</u> | <u>8,582,309</u> | 57.01% |
| Excess (deficiency) of revenues over (under) expenditures | (9,580,382) | (3,083,436) | 6,496,946 | |
| Other Financing Sources | | | | |
| Financing arrangement | - | - | - | N/A |
| Transfers - other funds, net | 290,180 | 703,835 | 413,655 | 242.55% |
| Total other financing sources (uses) | <u>290,180</u> | <u>703,835</u> | <u>413,655</u> | 242.55% |
| Net change in fund balance | (9,290,202) | (2,379,601) | 6,910,601 | |
| Fund balance, beginning | <u>11,290,665</u> | <u>11,290,665</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 2,000,463</u> | <u>\$ 8,911,064</u> | <u>\$ 6,910,601</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>10.02%</u> | | | |

St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Allocation from General Fund | \$ 3,599,085 | \$ 2,699,314 | \$ (899,771) | 75.00% |
| Investment income | 250,000 | 166,946 | (83,054) | 66.78% |
| Charges for service | - | 0 | - | N/A |
| Other local sources | 51,983 | 29,835 | (22,148) | 57.39% |
| Total revenues | <u>3,901,068</u> | <u>2,896,095</u> | <u>(1,004,973)</u> | 74.24% |
| Expenditures | | | | |
| Capital projects | 9,534,299 | 4,326,611 | 5,207,688 | 45.38% |
| Debt service | - | 85,617 | (85,617) | N/A |
| Total expenditures | <u>9,534,299</u> | <u>4,412,228</u> | <u>5,122,071</u> | 46.28% |
| Excess (deficiency) of revenues over (under) expenditures | (5,633,231) | (1,516,133) | 4,117,098 | |
| Other Financing Sources | | | | |
| Financing arrangement | - | 85,617 | 85,617 | N/A |
| Transfers - other funds, net | - | - | - | N/A |
| Total other financing sources (uses) | <u>-</u> | <u>85,617</u> | <u>85,617</u> | N/A |
| Net change in fund balance | (5,633,231) | (1,430,516) | 4,202,715 | |
| Fund balance, beginning | <u>8,677,574</u> | <u>8,677,574</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 3,044,343</u> | <u>\$ 7,247,058</u> | <u>\$ 4,202,715</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>31.93%</u> | | | |

GOVERNMENTAL FUNDS

Special Revenue Funds

The *Community Education Fund* is used to record the tuition-based activities including summer programs, PreK child care, K-5 child care, and enrichment, as well as facility use rental income and community grants and awards.

In accordance with intergovernmental agreements, the *Fair Contributions Fund* is used to collect money for the acquisition, development, or expansion of public-school sites based on impacts created by residential subdivisions.

The *Governmental Designated-Purpose Grants Fund* is used to account for restricted state and federal grants including, but not limited to, Title I Part A – Improving the Academic Achievement of the Disadvantaged – and Individuals with Disabilities Education Act (IDEA Part B).

The *Nutrition Services Fund* accounts for the food service operations of the District. Nutrition Services provides quality, nutritious and well-balanced meals to students throughout District schools.

The *Student Activity Fund* is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Revenues of this fund are primarily from student fees, fundraising, gate receipts, and gifts.

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|--------------------------------------------------------------|--------------------------------|--------------------------------|--------------------|---------------------|
| Revenues | | | | |
| Investment income | \$ 233,635 | \$ 167,979 | \$ (65,656) | -28.10% |
| Charges for services | | | | |
| Community School Programs | | | | |
| A Pre-K Child Care | 757,563 | 865,077 | 107,514 | 14.19% |
| B K-5 Child Care | 3,618,993 | 4,123,409 | 504,416 | 13.94% |
| C Enrichment | 225,694 | 252,708 | 27,014 | 11.97% |
| D C/S Central Office | 219,443 | 240,599 | 21,156 | 9.64% |
| E Summer School Program | 94,913 | 101,743 | 6,830 | 7.20% |
| Facility Use | | | | |
| F School Bldgs' Share | 61,936 | 123,892 | 61,956 | 100.03% |
| G Central Office Share | 352,030 | 369,577 | 17,547 | 4.98% |
| H Other programs | 127,007 | 250,157 | 123,150 | 96.96% |
| I Community grants & awards | 1,180,406 | 1,080,603 | (99,803) | -8.45% |
| Total revenues | <u>6,871,620</u> | <u>7,575,744</u> | <u>704,124</u> | 10.25% |
| Expenditures | | | | |
| Instruction | | | | |
| Community School Programs | | | | |
| A Pre-K Child Care | 766,364 | 788,958 | 22,594 | 2.95% |
| B K-5 Child Care | 3,304,122 | 3,391,792 | 87,670 | 2.65% |
| C Enrichment | 103,629 | 126,575 | 22,946 | 22.14% |
| D C/S Central Office | 964,616 | 1,023,328 | 58,712 | 6.09% |
| E Summer School Program | 42,954 | 20,698 | (22,256) | -51.81% |
| Support services | | | | |
| Facility Use | | | | |
| F School Bldgs' Share | 82,333 | 47,462 | (34,871) | -42.35% |
| G Central Office Share | 375,030 | 463,088 | 88,058 | 23.48% |
| H Other programs | 182,228 | 256,126 | 73,898 | 40.55% |
| I Community grants & awards | 1,017,894 | 668,778 | (349,116) | -34.30% |
| Total expenditures | <u>6,839,170</u> | <u>6,786,805</u> | <u>(52,365)</u> | -0.77% |
| Excess (deficiency) of revenues over (under) expenditures | 32,450 | 788,939 | 756,489 | 2331.24% |
| Other Financing Sources (Uses) | | | | |
| Transfers, net | <u>(390,705)</u> | <u>(25,110)</u> | <u>365,595</u> | -93.57% |
| Net change in fund balance | (358,255) | 763,829 | 1,122,084 | -313.21% |
| Fund balance, beginning | 6,672,983 | 5,820,353 | (852,630) | -12.78% |
| Fund balance, ending | <u>\$ 6,314,728</u> | <u>\$ 6,584,182</u> | <u>\$ 269,454</u> | 4.27% |

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 174,486 | \$ 233,635 | \$ 59,149 | 133.90% |
| Charges for services | 7,204,815 | 5,454,579 | (1,750,236) | 75.71% |
| Community grants & awards | 863,595 | 1,180,406 | 316,811 | 136.69% |
| Pandemic relief funds | - | 3,000 | 3,000 | N/A |
| Total revenues | <u>8,242,896</u> | <u>6,871,620</u> | <u>(1,371,276)</u> | 83.36% |
| Expenditures | | | | |
| Instruction | 5,778,040 | 4,292,342 | 1,485,698 | 74.29% |
| Support services | 3,894,326 | 2,128,409 | 1,765,917 | 54.65% |
| Capital outlay | 10,000 | 418,419 | (408,419) | 4184.19% |
| Total expenditures | <u>9,682,366</u> | <u>6,839,170</u> | <u>2,843,196</u> | 70.64% |
| Excess (deficiency) of revenues over (under) expenditures | (1,439,470) | 32,450 | 1,471,920 | |
| Other Financing Sources (Uses) | | | | |
| Transfers, net | <u>(500)</u> | <u>(390,705)</u> | <u>(390,205)</u> | 78141.00% |
| Net change in fund balance | (1,439,970) | (358,255) | 1,081,715 | |
| Fund balance, beginning | <u>6,672,983</u> | <u>6,672,983</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 5,233,013</u> | <u>\$ 6,314,728</u> | <u>\$ 1,081,715</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>54.05%</u> | | | |

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 225,785 | \$ 167,979 | \$ (57,806) | 74.40% |
| Charges for services | 8,476,310 | 6,327,162 | (2,149,148) | 74.65% |
| Community grants & awards | 1,466,258 | 1,080,603 | (385,655) | 73.70% |
| Pandemic relief funds | - | - | - | N/A |
| Total revenues | <u>10,168,353</u> | <u>7,575,744</u> | <u>(2,592,609)</u> | 74.50% |
| Expenditures | | | | |
| Instruction | 6,338,011 | 4,413,787 | 1,924,224 | 69.64% |
| Support services | 4,678,899 | 2,360,949 | 2,317,950 | 50.46% |
| Capital outlay | <u>114,000</u> | <u>12,069</u> | <u>101,931</u> | 10.59% |
| Total expenditures | <u>11,130,910</u> | <u>6,786,805</u> | <u>4,344,105</u> | 60.97% |
| Excess (deficiency) of revenues over (under) expenditures | (962,557) | 788,939 | 1,751,496 | |
| Other Financing Sources (Uses) | | | | |
| Transfers, net | <u>-</u> | <u>(25,110)</u> | <u>(25,110)</u> | N/A |
| Net change in fund balance | (962,557) | 763,829 | 1,726,386 | |
| Fund balance, beginning | <u>5,820,353</u> | <u>5,820,353</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 4,857,796</u> | <u>\$ 6,584,182</u> | <u>\$ 1,726,386</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>43.64%</u> | | | |

St. Vrain Valley School District RE-1J
Fair Contributions Fund (29)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 550,000 | \$ 418,138 | \$ (131,862) | 76.03% |
| Cash in lieu | 1,500,000 | 943,382 | (556,618) | 62.89% |
| Total revenues | <u>2,050,000</u> | <u>1,361,520</u> | <u>(688,480)</u> | 66.42% |
| Expenditures | | | | |
| Purchased services | 1,500,000 | 174,343 | 1,325,657 | 11.62% |
| Capital outlay | <u>922,414</u> | <u>253,203</u> | <u>669,211</u> | 27.45% |
| Total expenditures | <u>2,422,414</u> | <u>427,546</u> | <u>1,994,868</u> | 17.65% |
| Excess (deficiency) of revenues over (under) expenditures | (372,414) | 933,974 | 1,306,388 | |
| Other Financing (Uses) | | | | |
| Transfer to General Fund | <u>-</u> | <u>(72)</u> | <u>(72)</u> | N/A |
| Net change in fund balance | (372,414) | 933,902 | 1,306,316 | |
| Fund balance, beginning | <u>11,719,000</u> | <u>11,719,000</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 11,346,586</u> | <u>\$ 12,652,902</u> | <u>\$ 1,306,316</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>468.40%</u> | | | |

St. Vrain Valley School District RE-1J
Fair Contributions Fund (29)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 475,000 | \$ 380,311 | \$ (94,689) | 80.07% |
| Cash in lieu | 1,200,000 | 846,621 | (353,379) | 70.55% |
| Total revenues | <u>1,675,000</u> | <u>1,226,932</u> | <u>(448,068)</u> | 73.25% |
| Expenditures | | | | |
| Purchased services | 2,160,976 | 716,775 | 1,444,201 | 33.17% |
| Capital outlay | <u>1,500,000</u> | <u>185,450</u> | <u>1,314,550</u> | 12.36% |
| Total expenditures | <u>3,660,976</u> | <u>902,225</u> | <u>2,758,751</u> | 24.64% |
| Excess (deficiency) of revenues over (under) expenditures | (1,985,976) | 324,707 | 2,310,683 | |
| Other Financing Sources | | | | |
| Transfer from Comm Educ (27) | <u>-</u> | <u>25,110</u> | <u>25,110</u> | N/A |
| Net change in fund balance | (1,985,976) | 349,817 | 2,335,793 | |
| Fund balance, beginning | <u>13,036,636</u> | <u>13,036,636</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 11,050,660</u> | <u>\$ 13,386,453</u> | <u>\$ 2,335,793</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>301.85%</u> | | | |

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St. Vrain Valley School District RE-1J
Governmental Designated-Purpose Grants Fund (22)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|--------------------------------------------------------------|--------------------------------|--------------------------------|--------------------|---------------------|
| Revenues | | | | |
| Local grants | \$ 36,278 | \$ 57,643 | \$ 21,365 | 58.89% |
| State grants | 4,530,965 | 3,864,604 | (666,361) | -14.71% |
| Federal grants | 3,822,336 | 5,079,658 | 1,257,322 | 32.89% |
| Total revenues | <u>8,389,579</u> | <u>9,001,905</u> | <u>612,326</u> | 7.30% |
| Expenditures | | | | |
| Salaries | 7,263,137 | 7,101,995 | (161,142) | -2.22% |
| Benefits | 2,400,565 | 2,468,813 | 68,248 | 2.84% |
| Purchased services | 1,348,576 | 1,387,805 | 39,229 | 2.91% |
| Supplies and materials | 562,880 | 750,168 | 187,288 | 33.27% |
| Other | 53,776 | 49,444 | (4,332) | -8.06% |
| Capital outlay | 151,557 | 30,863 | (120,694) | -79.64% |
| Debt service | 65,895 | 65,895 | - | 0.00% |
| Total expenditures | <u>11,846,386</u> | <u>11,854,983</u> | <u>8,597</u> | 0.07% |
| Excess (deficiency) of revenues over (under) expenditures | (3,456,807) | (2,853,078) | 603,729 | 17.46% |
| Fund balance, beginning | <u>-</u> | <u>-</u> | <u>-</u> | N/A |
| Fund (deficit), ending | <u>\$ (3,456,807)</u> | <u>\$ (2,853,078)</u> | <u>\$ 603,729</u> | 17.46% |

St. Vrain Valley School District RE-1J
Governmental Designated-Purpose Grants Fund (22)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|--------------------------------------------------------------------------------|---------------------------|--------------------------------|-----------------------|-----------------------------|
| Revenues | | | | |
| Local grants | \$ 100,700 | \$ 36,278 | \$ (64,422) | 36.03% |
| State grants | 7,030,420 | 4,530,965 | (2,499,455) | 64.45% |
| Federal grants | 14,591,473 | 3,822,336 | (10,769,137) | 26.20% |
| Total revenues | <u>21,722,593</u> | <u>8,389,579</u> | <u>(13,333,014)</u> | 38.62% |
| Expenditures | | | | |
| Salaries | 10,501,613 | 7,263,137 | 3,238,476 | 69.16% |
| Benefits | 3,586,384 | 2,400,565 | 1,185,819 | 66.94% |
| Purchased services | 2,509,731 | 1,348,576 | 1,161,155 | 53.73% |
| Supplies and materials | 3,581,901 | 562,880 | 3,019,021 | 15.71% |
| Other | 1,265,025 | 53,776 | 1,211,249 | 4.25% |
| Capital outlay | 277,939 | 151,557 | 126,382 | 54.53% |
| Debt service | - | 65,895 | (65,895) | N/A |
| Total expenditures | <u>21,722,593</u> | <u>11,846,386</u> | <u>9,876,207</u> | 54.53% |
| Excess (deficiency) of revenues over (under) expenditures | - | (3,456,807) | (3,456,807) | |
| Fund balance, beginning | - | - | - | |
| Fund balance (deficit), ending | <u>\$ -</u> | <u>\$ (3,456,807)</u> | <u>\$ (3,456,807)</u> | |
| Expected year-end fund (deficit) as percentage of annual expenditure budget | <u>0.00%</u> | | | |

St. Vrain Valley School District RE-1J
Governmental Designated-Purpose Grants Fund (22)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|-----------------------|-----------------------------|
| Revenues | | | | |
| Local grants | \$ 102,700 | \$ 57,643 | \$ (45,057) | 56.13% |
| State grants | 6,427,177 | 3,864,604 | (2,562,573) | 60.13% |
| Federal grants | 11,864,357 | 5,079,658 | (6,784,699) | 42.81% |
| Total revenues | <u>18,394,234</u> | <u>9,001,905</u> | <u>(9,392,329)</u> | 48.94% |
| Expenditures | | | | |
| Salaries | 10,734,230 | 7,101,995 | 3,632,235 | 66.16% |
| Benefits | 3,513,486 | 2,468,813 | 1,044,673 | 70.27% |
| Purchased services | 2,251,605 | 1,387,805 | 863,800 | 61.64% |
| Supplies and materials | 1,249,515 | 750,168 | 499,347 | 60.04% |
| Other | 455,813 | 49,444 | 406,369 | 10.85% |
| Capital outlay | 189,585 | 30,863 | 158,722 | 16.28% |
| Debt service | - | 65,895 | (65,895) | N/A |
| Total expenditures | <u>18,394,234</u> | <u>11,854,983</u> | <u>6,539,251</u> | 64.45% |
| Excess (deficiency) of revenues over (under) expenditures | - | (2,853,078) | (2,853,078) | |
| Fund balance, beginning | <u>-</u> | <u>-</u> | <u>-</u> | |
| Fund balance (deficit), ending | <u>\$ -</u> | <u>\$ (2,853,078)</u> | <u>\$ (2,853,078)</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>0.00%</u> | | | |

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Statement of Fund Net Position (Unaudited)
As of March 31,

| | <u>2025</u> | <u>2026</u> |
|-------------------------------------|---------------------|---------------------|
| Assets | | |
| Cash and investments | \$ 2,475 | \$ 2,500 |
| Accounts receivable | - | - |
| Grants receivable | 2,920,934 | 2,990,333 A |
| Prepaid items | - | - |
| Inventories | <u>1,425,625</u> | <u>1,331,406</u> |
| Total assets | <u>\$ 4,349,034</u> | <u>\$ 4,324,239</u> |
| Liabilities | | |
| Accounts payable | \$ - | \$ 37 |
| Due to other funds | 1,037,625 | 3,343,162 |
| Accrued salaries and benefits | 252,737 | 246,516 |
| Unearned revenues | <u>175,166</u> | <u>156,379</u> |
| Total liabilities | <u>1,465,528</u> | <u>3,746,094</u> |
| Fund balance | | |
| Nonspendable: prepaids, inventories | 1,425,625 | 1,331,406 |
| Restricted | <u>1,457,881</u> | <u>(753,261)</u> |
| Total fund balance | <u>2,883,506</u> | <u>\$ 578,145</u> |
| Total liabilities and fund balance | <u>\$ 4,349,034</u> | <u>\$ 4,324,239</u> |

Footnote

- A The State and Federal program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|------------------------------------|--------------------------------|--------------------------------|-----------------------|---------------------|
| 1 Revenues | | | | |
| 2 Investment income | \$ 15,720 | \$ - | \$ (15,720) | -100.00% |
| 3 Charges for service | 302,437 | 411,212 | 108,775 | 35.97% |
| 4 Other food service charges | 377,938 | 364,827 | (13,111) | -3.47% |
| 5 State sources | 5,524,884 | 5,611,318 | 86,434 | 1.56% A |
| 6 Commodities entitlement | 956,055 | 1,116,361 | 160,306 | 16.77% |
| 7 Federal sources | 6,465,309 | 6,530,103 | 64,794 | 1.00% A |
| 8 Total revenues | <u>13,642,343</u> | <u>14,033,821</u> | <u>391,478</u> | 2.87% |
| 9 | | | | |
| 10 Expenditures | | | | |
| 11 Salaries | 5,284,223 | 5,706,618 | 422,395 | 7.99% |
| 12 Benefits | 2,011,658 | 2,310,471 | 298,813 | 14.85% |
| 13 Purchased services | 156,276 | 173,913 | 17,637 | 11.29% |
| 14 Supplies and materials | 7,194,954 | 7,098,142 | (96,812) | -1.35% |
| 15 Other | 6,810 | 6,576 | (234) | -3.44% |
| 16 Capital outlay | 313,367 | 22,404 | (290,963) | -92.85% |
| 17 Total expenditures | <u>14,967,288</u> | <u>15,318,124</u> | <u>350,836</u> | 2.34% |
| 18 | | | | |
| 19 Excess (deficiency) of revenues | | | | |
| 20 over (under) expenditures | (1,324,945) | (1,284,303) | 40,642 | -3.07% |
| 21 | | | | |
| 22 Fund balance, beginning | <u>4,208,451</u> | <u>1,862,448</u> | <u>(2,346,003)</u> | -55.75% |
| 23 | | | | |
| 24 Fund balance, ending | <u>\$ 2,883,506</u> | <u>\$ 578,145</u> | <u>\$ (2,305,361)</u> | -79.95% |

Footnote

- A The State and Federal program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|-------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| 1 Revenues | | | | |
| 2 Investment income | \$ 28,000 | \$ 15,720 | \$ (12,280) | 56.14% |
| 3 Charges for service | 1,008,000 | 302,437 | (705,563) | 30.00% |
| 4 Other food service charges | 115,000 | 377,938 | 262,938 | 328.64% |
| 5 State sources | 7,330,000 | 5,524,884 | (1,805,116) | 75.37% |
| 6 Commodities entitlement | 1,625,598 | 956,055 | (669,543) | 58.81% |
| 7 Federal sources | 9,000,000 | 6,465,309 | (2,534,691) | 71.84% |
| 8 Total revenues | <u>19,106,598</u> | <u>13,642,343</u> | <u>(5,464,255)</u> | 71.40% |
| 9 | | | | |
| 10 Expenditures | | | | |
| 11 Salaries | 7,794,291 | 5,284,223 | 2,510,068 | 67.80% |
| 12 Benefits | 3,008,368 | 2,011,658 | 996,710 | 66.87% |
| 13 Purchased services | 228,100 | 156,276 | 71,824 | 68.51% |
| 14 Supplies and materials | 8,625,598 | 7,194,954 | 1,430,644 | 83.41% |
| 15 Other | 100,000 | 6,810 | 93,190 | 6.81% |
| 16 Capital outlay | 385,625 | 313,367 | 72,258 | 81.26% |
| 17 Total expenditures | <u>20,141,982</u> | <u>14,967,288</u> | <u>5,174,694</u> | 74.31% |
| 18 | | | | |
| 19 Excess (deficiency) of revenues | | | | |
| 20 over (under) expenditures | (1,035,384) | (1,324,945) | (289,561) | |
| 21 | | | | |
| 22 Fund balance, beginning | <u>4,208,451</u> | <u>4,208,451</u> | <u>-</u> | |
| 23 | | | | |
| 24 Fund balance, ending | <u>\$ 3,173,067</u> | <u>\$ 2,883,506</u> | <u>\$ (289,561)</u> | |
| 25 | | | | |
| 26 Expected year-end fund balance as percentage | | | | |
| 27 of annual expenditure budget | <u>15.75%</u> | | | |

St. Vrain Valley School District RE-1J
Nutrition Services Fund (21)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|-------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| 1 Revenues | | | | |
| 2 Investment income | \$ - | \$ - | \$ - | N/A |
| 3 Charges for service | 915,000 | 411,212 | (503,788) | 44.94% |
| 4 Other food service charges | 306,000 | 364,827 | 58,827 | 119.22% |
| 5 State sources | 6,900,000 | 5,611,318 | (1,288,682) | 81.32% |
| 6 Commodities entitlement | 1,537,205 | 1,116,361 | (420,844) | 72.62% |
| 7 Federal sources | 8,400,000 | 6,530,103 | (1,869,897) | 77.74% |
| 8 Total revenues | <u>18,058,205</u> | <u>14,033,821</u> | <u>(4,024,384)</u> | 77.71% |
| 9 | | | | |
| 10 Expenditures | | | | |
| 11 Salaries | 7,839,670 | 5,706,618 | 2,133,052 | 72.79% |
| 12 Benefits | 3,094,803 | 2,310,471 | 784,332 | 74.66% |
| 13 Purchased services | 210,000 | 173,913 | 36,087 | 82.82% |
| 14 Supplies and materials | 8,236,500 | 7,098,142 | 1,138,358 | 86.18% |
| 15 Other | 100,000 | 6,576 | 93,424 | 6.58% |
| 16 Capital outlay | 40,000 | 22,404 | 17,596 | 56.01% |
| 17 Total expenditures | <u>19,520,973</u> | <u>15,318,124</u> | <u>4,202,849</u> | 78.47% |
| 18 | | | | |
| 19 Excess (deficiency) of revenues | | | | |
| 20 over (under) expenditures | (1,462,768) | (1,284,303) | 178,465 | |
| 21 | | | | |
| 22 Fund balance, beginning | <u>1,862,448</u> | <u>1,862,448</u> | <u>-</u> | |
| 23 | | | | |
| 24 Fund balance, ending | <u>\$ 399,680</u> | <u>\$ 578,145</u> | <u>\$ 178,465</u> | |
| 25 | | | | |
| 26 Expected year-end fund balance as percentage | | | | |
| 27 of annual expenditure budget | <u>2.05%</u> | | | |

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St. Vrain Valley School District RE-1J
Student Activity Fund (23)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|--------------------------------------------------------------|--------------------------------|--------------------------------|--------------------|---------------------|
| Revenues | | | | |
| Investment income | \$ 200,719 | \$ 187,479 | \$ (13,240) | -6.60% |
| Athletic activities | 2,986,411 | 3,117,180 | 130,769 | 4.38% |
| Athletic support by PTO/Booster* | 51,585 | 97,575 | 45,990 | 89.15% |
| Cocurricular pupil activities | 3,123,395 | 3,153,041 | 29,646 | 0.95% |
| Cocurricular support by PTO/Booster* | 53,931 | 135,240 | 81,309 | 150.76% |
| PTO/Gift activities | 581,948 | 809,428 | 227,480 | 39.09% |
| Total revenues | <u>6,997,989</u> | <u>7,499,943</u> | <u>501,954</u> | 7.17% |
| Expenditures | | | | |
| Athletic activities | 2,785,372 | 2,890,241 | 104,869 | 3.76% |
| Cocurricular pupil activities | 2,279,758 | 2,467,320 | 187,562 | 8.23% |
| PTO/Gift activities | 663,879 | 732,284 | 68,405 | 10.30% |
| Total expenditures | <u>5,729,009</u> | <u>6,089,845</u> | <u>360,836</u> | 6.30% |
| Excess (deficiency) of revenues over (under) expenditures | 1,268,980 | 1,410,098 | 141,118 | |
| Other Financing Sources (Uses) | | | | |
| Transfer - Comm'y Educ (Fund 27) | 31,607 | - | (31,607) | -100.00% |
| Transfer - Capital Reserve (Fund 43) | (144,737) | - | 144,737 | 100.00% |
| Transfers - other funds | (113,130) | - | 113,130 | -100.00% |
| Net change in fund balance | 1,155,850 | 1,410,098 | 254,248 | |
| Fund balance, beginning | <u>5,974,866</u> | <u>6,520,521</u> | <u>545,655</u> | |
| Fund balance, ending | <u>\$ 7,130,716</u> | <u>\$ 7,930,619</u> | <u>\$ 799,903</u> | |

* Beginning November 2024, support from PTO/Boosters for athletics and co-curricular activities can be tracked via a unique source code.

St. Vrain Valley School District RE-1J

Student Activity Fund (23)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 309,000 | \$ 200,719 | \$ (108,281) | 64.96% |
| Athletic activities | 3,355,000 | 3,037,996 | (317,004) | 90.55% |
| Cocurricular pupil activities | 4,068,000 | 3,177,326 | (890,674) | 78.11% |
| PTO/Gift activities | <u>1,022,000</u> | <u>581,948</u> | <u>(440,052)</u> | 56.94% |
| Total revenues | <u>8,754,000</u> | <u>6,997,989</u> | <u>(1,756,011)</u> | 79.94% |
| Expenditures | | | | |
| Athletic activities | 4,000,000 | 2,785,372 | 1,214,628 | 69.63% |
| Cocurricular pupil activities | 4,400,000 | 2,279,758 | 2,120,242 | 51.81% |
| PTO/Gift activities | <u>1,200,000</u> | <u>663,879</u> | <u>536,121</u> | 55.32% |
| Total expenditures | <u>9,600,000</u> | <u>5,729,009</u> | <u>3,870,991</u> | 59.68% |
| Excess (deficiency) of revenues over (under) expenditures | (846,000) | 1,268,980 | 2,114,980 | |
| Other Financing Sources (Uses) | | | | |
| Transfer - Comm'y Educ (Fund 27) | - | 31,607 | 31,607 | N/A |
| Transfer - Capital Reserve (Fund 43) | <u>(89,680)</u> | <u>(144,737)</u> | <u>(55,057)</u> | 161.39% |
| Transfers - other funds | <u>(89,680)</u> | <u>(113,130)</u> | <u>(23,450)</u> | 126.15% |
| Net change in fund balance | (935,680) | 1,155,850 | 2,091,530 | |
| Fund balance, beginning | <u>5,974,866</u> | <u>5,974,866</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 5,039,186</u> | <u>\$ 7,130,716</u> | <u>\$ 2,091,530</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>52.49%</u> | | | |

St. Vrain Valley School District RE-1J
Student Activity Fund (23)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|------------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 225,000 | \$ 187,479 | \$ (37,521) | 83.32% |
| Athletic activities | 3,400,000 | 3,214,755 | (185,245) | 94.55% |
| Cocurricular pupil activities | 4,000,000 | 3,288,281 | (711,719) | 82.21% |
| PTO/Gift activities | 900,000 | 809,428 | (90,572) | 89.94% |
| Total revenues | <u>8,525,000</u> | <u>7,499,943</u> | <u>(1,025,057)</u> | 87.98% |
| Expenditures | | | | |
| Athletic activities | 3,660,000 | 2,890,241 | 769,759 | 78.97% |
| Cocurricular pupil activities | 4,024,000 | 2,467,320 | 1,556,680 | 61.32% |
| PTO/Gift activities | 1,000,000 | 732,284 | 267,716 | 73.23% |
| Total expenditures | <u>8,684,000</u> | <u>6,089,845</u> | <u>2,594,155</u> | 70.13% |
| Excess (deficiency) of revenues over (under) expenditures | (159,000) | 1,410,098 | 1,569,098 | |
| Other Financing Sources (Uses) | | | | |
| Transfer - Comm'y Educ (Fund 27) | - | - | - | N/A |
| Transfer - Capital Reserve (Fund 43) | - | - | - | N/A |
| Transfers - other funds | - | - | - | N/A |
| Net change in fund balance | (159,000) | 1,410,098 | 1,569,098 | |
| Fund balance, beginning | <u>6,520,521</u> | <u>6,520,521</u> | <u>-</u> | |
| Fund balance, ending | <u>\$ 6,361,521</u> | <u>\$ 7,930,619</u> | <u>\$ 1,569,098</u> | |
| Expected year-end fund balance as percentage of annual expenditure budget | <u>73.26%</u> | | | |

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PROPRIETARY FUNDS

Internal Service Fund

The District's only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the dental and healthcare plans. The fund collects premiums and pays claims for medical and dental plan benefits.

St. Vrain Valley School District RE-1J
Self Insurance Fund (65)
Statement of Fund Net Position (Unaudited)
As of March 31,

| | <u>2025</u> | <u>2026</u> |
|----------------------------------------|----------------------|----------------------|
| Assets | | |
| Current assets | | |
| Cash and investments | \$ 13,448,684 | \$ 13,437,196 |
| Noncurrent assets | | |
| Restricted cash and cash equivalents | <u>4,403,420</u> | <u>4,590,214</u> |
| Total assets | <u>17,852,104</u> | <u>18,027,410</u> |
| Liabilities | | |
| Claims payable | <u>3,722,000</u> | <u>3,665,000</u> A |
| Total liabilities | <u>3,722,000</u> | <u>3,665,000</u> |
| Net Position | | |
| Restricted for contractual obligations | 4,403,420 | 4,590,214 |
| Unrestricted | <u>9,726,684</u> | <u>9,772,196</u> |
| Total net position | <u>\$ 14,130,104</u> | <u>\$ 14,362,410</u> |

Footnote

- A Claims payable represents the approximate amount incurred but not paid or incurred but not reported as of the prior fiscal year end (6/30) and is adjusted annually.

St. Vrain Valley School District RE-1J

Self Insurance Fund (65)

Year-to-Date Actual to Actual (Unaudited)

Statement of Revenues, Expenses, and Changes in Fund Net Position

For the period July 1 to March 31

| | FY25 July - March Actual | FY26 July - March Actual | Dollar Variance | Percent Variance |
|------------------------------|--------------------------------|--------------------------------|--------------------|---------------------|
| Revenues | | | | |
| Investment income | \$ 648,150 | \$ 487,484 | \$ (160,666) | -24.79% |
| Other local sources | 59,350 | 48,739 | (10,611) | -17.88% |
| Employee benefit premiums | 24,397,834 | 28,388,457 | 3,990,623 | 16.36% |
| Total revenues | <u>25,105,334</u> | <u>28,924,680</u> | <u>3,819,346</u> | 15.21% |
| Expenses | | | | |
| Salaries | 203,738 | 195,711 | (8,027) | -3.94% |
| Benefits | 64,594 | 64,731 | 137 | 0.21% |
| Purchased services | 4,582,764 | 4,394,736 | (188,028) | -4.10% |
| Supplies and materials | - | - | - | N/A |
| Other | 995,227 | 983,115 | (12,112) | -1.22% |
| Claims | 21,064,687 | 22,961,898 | 1,897,211 | 9.01% |
| Total expenses | <u>26,911,010</u> | <u>28,600,191</u> | <u>1,689,181</u> | 6.28% |
| Change in fund net position | (1,805,676) | 324,489 | 2,130,165 | -117.97% |
| Fund net position, beginning | <u>15,935,780</u> | <u>14,037,921</u> | <u>(1,897,859)</u> | -11.91% |
| Fund net position, ending | <u>\$ 14,130,104</u> | <u>\$ 14,362,410</u> | <u>\$ 232,306</u> | 1.64% |

St. Vrain Valley School District RE-1J

Self Insurance Fund (65)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenses, and Changes in Fund Net Position

For the period July 1, 2024 to March 31, 2025

| | FY25 Amended Budget | FY25 July - March Actual | Balance Remaining | % of Actual to Budget |
|----------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 800,000 | \$ 648,150 | \$ (151,850) | 81.02% |
| Other local sources | 120,000 | 59,350 | (60,650) | 49.46% |
| Employee benefit premiums | 29,689,200 | 24,397,834 | (5,291,366) | 82.18% |
| Total revenues | <u>30,609,200</u> | <u>25,105,334</u> | <u>(5,503,866)</u> | 82.02% |
| Expenses | | | | |
| Salaries | 274,106 | 203,738 | 70,368 | 74.33% |
| Benefits | 84,523 | 64,594 | 19,929 | 76.42% |
| Purchased services | 5,883,840 | 4,582,764 | 1,301,076 | 77.89% |
| Supplies and materials | 5,400 | - | 5,400 | 0.00% |
| Other | 1,490,400 | 995,227 | 495,173 | 66.78% |
| Claims | 26,115,360 | 21,064,687 | 5,050,673 | 80.66% |
| Total expenses | <u>33,853,629</u> | <u>26,911,010</u> | <u>6,942,619</u> | 79.49% |
| Change in fund net position | (3,244,429) | (1,805,676) | 1,438,753 | |
| Fund net position, beginning | <u>15,935,780</u> | <u>15,935,780</u> | <u>-</u> | |
| Fund net position, ending | <u>\$ 12,691,351</u> | <u>\$ 14,130,104</u> | <u>\$ 1,438,753</u> | |
| Expected year-end net position as percentage of annual deduction budget | <u>37.49%</u> | | | |

St. Vrain Valley School District RE-1J

Self Insurance Fund (65)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenses, and Changes in Fund Net Position

For the period July 1, 2025 to March 31, 2026

| | FY26 Amended Budget | FY26 July - March Actual | Balance Remaining | % of Actual to Budget |
|----------------------------------------------------------------------------|---------------------------|--------------------------------|----------------------|-----------------------------|
| Revenues | | | | |
| Investment income | \$ 600,000 | \$ 487,484 | \$ (112,516) | 81.25% |
| Other local sources | 120,000 | 48,739 | (71,261) | 40.62% |
| Employee benefit premiums | 37,054,685 | 28,388,457 | (8,666,228) | 76.61% |
| Total revenues | <u>37,774,685</u> | <u>28,924,680</u> | <u>(8,850,005)</u> | 76.57% |
| Expenses | | | | |
| Salaries | 268,981 | 195,711 | 73,270 | 72.76% |
| Benefits | 91,853 | 64,731 | 27,122 | 70.47% |
| Purchased services | 6,850,000 | 4,394,736 | 2,455,264 | 64.16% |
| Supplies and materials | 5,400 | - | 5,400 | 0.00% |
| Other | 1,677,000 | 983,115 | 693,885 | 58.62% |
| Claims | 31,367,600 | 22,961,898 | 8,405,702 | 73.20% |
| Total expenses | <u>40,260,834</u> | <u>28,600,191</u> | <u>11,660,643</u> | 71.04% |
| Change in fund net position | (2,486,149) | 324,489 | 2,810,638 | |
| Fund net position, beginning | <u>14,037,921</u> | <u>14,037,921</u> | <u>-</u> | |
| Fund net position, ending | <u>\$ 11,551,772</u> | <u>\$ 14,362,410</u> | <u>\$ 2,810,638</u> | |
| Expected year-end net position as percentage of annual deduction budget | <u>28.69%</u> | | | |

INVESTMENT REPORT

St. Vrain Valley School District RE-1J
 Monthly Investment Report
 At March 31, 2026

| Fund | Colostrust | UMB | Public Trust Advisors | Total | Annualized Percent | Current Month Interest Total |
|-----------------------------|-----------------------|----------------------|-----------------------|-----------------------|--------------------|------------------------------|
| General | \$ 140,310,989 | | | \$ 140,310,989 | 3.76 | \$ 447,891 |
| Risk Management | 3,062,638 | | | 3,062,638 | 3.76 | 9,765 |
| Nutrition Service | - | | | - | 3.76 | - |
| Student Activity Spec Reven | 6,214,416 | | | 6,214,416 | 3.76 | 19,815 |
| Community School | 5,359,735 | | | 5,359,735 | 3.76 | 17,090 |
| Fair Contributions | 12,606,248 | | | 12,606,248 | 3.76 | 40,196 |
| UMB Bond | | \$ 69,195,178 | | 69,195,178 | 3.71* | 178,598 |
| Building 2024 | - | | | - | 3.76 | - |
| Building 2024 | | | \$ 184,478,715 | 184,478,715 | 3.68 [^] | 599,185 |
| Building Total | - | | 184,478,715 | 184,478,715 | | 599,185 |
| Capital Reserve | 4,398,427 | | | 4,398,427 | 3.76 | 17,110 |
| Health Insurance Trust | 4,590,214 | | | 4,590,214 | 3.76 | 14,636 |
| Minimum Liability | 11,495,231 | | | 11,495,231 | 3.76 | 36,653 |
| Self Insurance Total | 16,085,445 | | | 16,085,445 | | 51,289 |
| Total | \$ 188,037,898 | \$ 69,195,178 | \$ 184,478,715 | \$ 441,711,790 | | \$ 1,380,939 |

* = Money Market Funds Yield

[^] = Market Yield



MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: FY26 3rd Quarter Public Gifts to Schools
Strategic Priority – Strong District Finances

PURPOSE

To provide the Board of Education with a list of public gifts given to the St. Vrain Valley School District for the third quarter of the 2025-2026 school year totaling \$608,363.98. The total of all the gifts given to the District for the 2025-2026 school year is \$1,473,777.76.

BACKGROUND

During the course of the year, the District receives many cash and gift donations for its programs. These gifts are accepted by the principal, the superintendent, or the Board of Education according to Board Policy KCD, Public Gifts to Schools. The attached listing delineates these gifts.

For the 2024-2025 school year, third quarter gifts totaled \$268,592.85.

2025-2026 Public Gifts | Location QTR 1 - QTR 3

| School Name | Abbreviation / Location | Total Donations | Parent Group Gifts | General Gifts |
|---------------------------------|-------------------------|-----------------|--------------------|---------------|
| Alpine Elementary | ALP - 141 | \$ 7,099.09 | \$ 7,069.09 | \$ 30.00 |
| Altona Middle | ALT - 254 | \$ 6,250.00 | \$ - | \$ 6,250.00 |
| APEX | APX - 570 | \$ - | \$ - | \$ - |
| Black Rock Elementary | BRE - 146 | \$ 32,399.36 | \$ 2,457.00 | \$ 29,942.36 |
| Blue Mountain Elementary | BME - 147 | \$ 42,568.91 | \$ 3,970.22 | \$ 38,598.69 |
| Burlington Elementary | BUR - 122 | \$ 360.00 | \$ - | \$ 360.00 |
| Centennial Elementary | CNT - 148 | \$ 13,115.88 | \$ 10,015.88 | \$ 3,100.00 |
| Central Elementary | CEN - 123 | \$ 11,077.53 | \$ 3,083.08 | \$ 7,994.45 |
| CETC | CDC - 610 | \$ 23,380.69 | \$ - | \$ 23,380.69 |
| Clover Basin | CBC - 710 | \$ 9,500.00 | \$ - | \$ 9,500.00 |
| Coal Ridge Middle | CRM - 221 | \$ 5,742.28 | \$ - | \$ 5,742.28 |
| Columbine Elementary | COL - 124 | \$ 8,440.00 | \$ - | \$ 8,440.00 |
| District Wide | DWA - 000 | \$ 435.00 | \$ - | \$ 435.00 |
| Eagle Crest Elementary | ECE - 142 | \$ 10,099.03 | \$ 5,701.43 | \$ 4,397.60 |
| Educational Services Center FIN | FIN - 606 | \$ 4.18 | \$ - | \$ 4.18 |
| Educational Services Center HR | ESC - 605 | \$ 4,691.00 | \$ - | \$ 4,691.00 |
| Erie Elementary | ERE - 125 | \$ 14,757.00 | \$ 14,722.00 | \$ 35.00 |
| Erie High School | ERH - 311 | \$ 37,263.04 | \$ 15,158.56 | \$ 22,104.48 |
| Erie Middle | ERM - 251 | \$ 11,830.00 | \$ 11,000.00 | \$ 830.00 |
| Fall River Elementary | FRV - 144 | \$ 13,668.48 | \$ 5,408.33 | \$ 8,260.15 |
| Frederick High School | FRH - 318 | \$ 68,888.87 | \$ 54,057.65 | \$ 14,831.22 |
| Grand View Elementary | GVE - 132 | \$ 16,261.16 | \$ 16,261.16 | \$ - |
| Highlands Elementary | HLD - 145 | \$ 14,478.44 | \$ 8,750.00 | \$ 5,728.44 |
| Hygiene Elementary | HYG - 127 | \$ 13,557.98 | \$ 5,907.98 | \$ 7,650.00 |
| Indian Peaks Elementary | IPE - 138 | \$ - | \$ - | \$ - |
| Innovation Center | INV - 647 | \$ 111,881.00 | \$ - | \$ 111,881.00 |
| Learning Service Center | DLS- 602 | \$ 252,625.00 | \$ - | \$ 252,625.00 |
| Legacy Elementary | LEG - 139 | \$ 8,923.29 | \$ 8,159.84 | \$ 763.45 |
| Lincoln ESC Athletics | ATH - 623 | \$ 6,960.00 | \$ - | \$ 6,960.00 |
| Lincoln School & Main Street | LIN - 135 | \$ - | \$ - | \$ - |
| Longmont Estates | LEE - 136 | \$ 36,448.92 | \$ 2,781.37 | \$ 33,667.55 |
| Longmont High School | LHS - 312 | \$ 32,265.54 | \$ 9,950.57 | \$ 22,314.97 |
| Longs Peak Middle | LPM - 216 | \$ 51,444.48 | \$ - | \$ 51,444.48 |
| Lyons Elementary | LYE - 128 | \$ 47,498.73 | \$ 36,490.25 | \$ 11,008.48 |
| Lyons Middle/Senior | LMS - 513 | \$ 36,565.60 | \$ 34,528.10 | \$ 2,037.50 |
| Main Street School | MSS - 635 | \$ 34,914.65 | \$ - | \$ 34,914.65 |

| | | | | |
|-----------------------------|-----------|------------------------|----------------------|------------------------|
| Mead Elementary School | MEE - 129 | \$ 24,385.62 | \$ 20,785.62 | \$ 3,600.00 |
| Mead High School | MEH - 305 | \$ 19,761.41 | \$ 2,021.00 | \$ 17,740.41 |
| Mead Middle School | MEM - 219 | \$ 665.90 | \$ 590.90 | \$ 75.00 |
| Mountain View Elementary | MVE - 130 | \$ 7,832.00 | \$ - | \$ 7,832.00 |
| Niwot Elementary | NIE - 131 | \$ 51,848.68 | \$ 1,784.87 | \$ 50,063.81 |
| Niwot High School | NIH - 309 | \$ 8,691.00 | \$ 1,000.00 | \$ 7,691.00 |
| Northridge Elementary | NOR - 133 | \$ 2,025.85 | \$ - | \$ 2,025.85 |
| Olde Columbine High School | OCH - 301 | \$ - | \$ - | \$ - |
| Prairie Ridge Elementary | PRE - 143 | \$ 950.00 | \$ - | \$ 950.00 |
| P-Teach | PTH - 658 | \$ - | \$ - | \$ - |
| P-Tech | PTC - 664 | \$ - | \$ - | \$ - |
| Preschool | CPP - 633 | \$ 40,000.00 | \$ - | \$ 40,000.00 |
| Red Hawk Elementary | RHE - 149 | \$ 100,045.52 | \$ 63,396.29 | \$ 36,649.23 |
| Rocky Mountain Elementary | RME - 137 | \$ - | \$ - | \$ - |
| Sanborn Elementary | SAN - 140 | \$ 11,716.97 | \$ 2,445.77 | \$ 9,271.20 |
| Silver Creek High School | SCH - 314 | \$ 29,371.46 | \$ 8,550.00 | \$ 20,821.46 |
| Skyline High School | SKY - 310 | \$ 3,725.00 | \$ - | \$ 3,725.00 |
| Soaring Heights PK-8 | SRG - 552 | \$ 34,099.63 | \$ 34,099.63 | \$ - |
| SPARK! Discovery Preschool | SPK - 126 | \$ 3,319.43 | \$ 3,219.43 | \$ 100.00 |
| Special Education | STE - 614 | \$ 10,000.00 | \$ - | \$ 10,000.00 |
| Student Assistance Services | SAS - 634 | \$ 2,000.00 | \$ - | \$ 2,000.00 |
| Sunset Middle | SUN - 215 | \$ 62,934.93 | \$ 1,150.93 | \$ 61,784.00 |
| Superintendent | SUP - 601 | \$ 65,000.00 | \$ - | \$ 65,000.00 |
| Thunder Valley K-8 | THV - 526 | \$ 1,793.58 | \$ 1,200.58 | \$ 593.00 |
| Timberline PK-8 | TMB - 534 | \$ - | \$ - | \$ - |
| Trailridge Middle | TRM - 250 | \$ 3,299.75 | \$ 1,800.00 | \$ 1,499.75 |
| Westview Middle | WES - 220 | \$ 4,915.90 | \$ - | \$ 4,915.90 |
| TOTAL | | \$ 1,473,777.76 | \$ 397,517.53 | \$ 1,076,260.23 |

| Donations by Quarter | FY26 | FY25 |
|---------------------------------|------------------------|------------------------|
| 1st | \$ 492,545.41 | \$ 176,590.23 |
| 2nd | \$ 372,868.37 | \$ 172,814.07 |
| 3rd | \$ 608,363.98 | \$ 268,592.85 |
| 4th | \$ - | \$ 440,885.24 |
| Total Overall Donations: | \$ 1,473,777.76 | \$ 1,058,882.39 |

| | | |
|---------------------|---------------|---------------|
| Total PTO Donations | \$ 397,517.53 | \$ 387,422.71 |
| Total Parawages | \$ 201,516.50 | \$ 289,896.71 |

2025-2026 Public Gifts | Quarter 3

| Date of Signature | Quarter | Donor | Amount and/or Value | Location Name / Number | Description |
|-------------------|---------|-------------------------------|---------------------|------------------------|----------------------------------------------------------------|
| 1/12/2026 | 3rd | Alpine PTO | \$ 2,853.04 | ALP - 141 | Teacher Student Clubs |
| 3/23/2026 | 3rd | Alpine PTO | \$ 4,216.05 | ALP - 141 | Reimbursement for Enrichment classes & Preschool sensory table |
| 1/6/2026 | 3rd | Amanda Norquest & Phanny Chan | \$ 5,000.00 | SUN - 215 | Sound system |
| 1/8/2026 | 3rd | Bison Brigade PTO | \$ 594.89 | GVE - 132 | PBIS Rewards |
| 2/19/2026 | 3rd | Bison Brigade PTO | \$ 457.87 | GVE - 132 | Makerspace, Robotics, Health Office |
| 2/10/2026 | 3rd | Bison Brigade PTO | \$ 2,683.79 | GVE - 132 | Thinking Maps & Library Books |
| 2/26/2026 | 3rd | Bison Brigade PTO | \$ 555.17 | GVE - 132 | Library books, supplies and materials for school musical |
| 3/9/2026 | 3rd | Bison Brigade PTO | \$ 111.06 | GVE - 132 | Health Office supplies, PBIS Rewards, library books |
| 3/26/2026 | 3rd | Bison Brigade PTO | \$ 258.27 | GVE - 132 | Art & Makerspace enrichment |
| 1/28/2026 | 3rd | Black Rock PTO | \$ 24,145.31 | BRE - 146 | Paraprofessional pay |
| 1/12/2026 | 3rd | Blue Mountain Elementary PTO | \$ 1,257.18 | BME - 147 | Field trip buses & program supplies / equipment |
| 2/4/2026 | 3rd | Blue Mountain Elementary PTO | \$ 10,902.76 | BME - 147 | Paraprofessional pay |
| 1/26/2026 | 3rd | Braly Family Foundation | \$ 4,303.88 | LEE - 136 | Preschool playground sandbox |
| 2/24/2026 | 3rd | Branded Image | \$ 250.00 | PRE - 143 | Robotics |
| 3/24/2026 | 3rd | Brennan L Peterson | \$ 1,000.00 | INV - 647 | CyberTech program & the coding competition |
| 3/23/2026 | 3rd | Brooks Family, Ashley Brooks | \$ 1,500.00 | MEH - 305 | SPED department |
| 1/31/2026 | 3rd | Budd & Lynne Blackburn | \$ 6,000.00 | HYG - 127 | No restrictions |
| 2/23/2026 | 3rd | Budget Home Supply | \$ 500.00 | MEH - 305 | Theatre program |
| 2/26/2026 | 3rd | Caleb & Emma Price | \$ 1,000.00 | MEE - 129 | SSN program donation supplies & equipment |
| 2/21/2026 | 3rd | Cece Balman | \$ 100.00 | SUN - 215 | Book vending machine books |
| 2/20/2026 | 3rd | Centennial PTO | \$ 215.00 | CNT - 148 | Late start breakfast for staff |
| 2/20/2026 | 3rd | Centennial PTO | \$ 641.00 | CNT - 148 | Movie license for childcare program |
| 2/20/2026 | 3rd | Centennial PTO | \$ 804.23 | CNT - 148 | Transportation for Ameritowne for 5th grade field trip |
| 2/20/2026 | 3rd | Centennial PTO | \$ 568.00 | CNT - 148 | Two new Kenwood walkie talkies |
| 2/20/2026 | 3rd | Centennial PTO | \$ 603.45 | CNT - 148 | Transportation to Boulder County Parks & Rec field trip |
| 2/20/2026 | 3rd | Centennial PTO | \$ 613.18 | CNT - 148 | Fundraising credits to help support Arts Education |
| 2/20/2026 | 3rd | Centennial PTO | \$ 173.07 | CNT - 148 | Late start breakfast for staff |
| 2/20/2026 | 3rd | Centennial PTO | \$ 270.23 | CNT - 148 | Transportation for Erie Rec Center, SSN field trip |
| 2/23/2026 | 3rd | Centennial PTO | \$ 1,222.72 | CNT - 148 | Transportation to Botanical Gardens field trip |
| 2/23/2026 | 3rd | Centennial PTO | \$ 4,905.00 | CNT - 148 | Math iReady licenses |
| 3/23/2026 | 3rd | Cheryl Denney | \$ 892.50 | LMS - 513 | High School Student Council |
| 1/7/2026 | 3rd | Chick Fil A | \$ 178.15 | SAN - 140 | SOAR award recipients |
| 2/5/2026 | 3rd | Chick Fil A | \$ 211.60 | SAN - 140 | SOAR award recipients |
| 3/4/2026 | 3rd | Chick Fil A | \$ 203.24 | SAN - 140 | Reward for SOAR award recipients |
| 2/17/2026 | 3rd | Cody & Ashley Brooks | \$ 1,500.00 | MEH - 305 | Special Education |
| 1/21/2026 | 3rd | Colorado Tech Shop | \$ 4,000.00 | LHS - 312 | Technology class |
| 3/9/2026 | 3rd | Crackpots | \$ 58.90 | WES - 220 | Support local school district |
| 1/12/2026 | 3rd | Diana Friedi | \$ 1,450.00 | COL - 124 | New jackets & gloves |

| | | | | | |
|-----------|-----|------------------------------------|--------------|-----------|------------------------------------------------------------------------|
| 3/11/2026 | 3rd | Diana Mawhinney | \$ 2,000.00 | WES - 220 | Music program |
| 2/4/2026 | 3rd | Douglas Risedorf | \$ 1,750.00 | CDC - 610 | Vehicle to be used in Automotive Program for students to learn and fix |
| 1/31/2026 | 3rd | Eagle Crest PTO | \$ 4,397.60 | ECE - 142 | Paraprofessional pay |
| 1/22/2026 | 3rd | Eagle Crest PTO | \$ 564.00 | ECE - 142 | Arvada Center for 2nd grade field trip |
| 3/9/2026 | 3rd | Eagle Crest PTO | \$ 260.00 | ECE - 142 | 5th grade entrance fee to Fiske Planetarium |
| 3/9/2026 | 3rd | Eagle Crest PTO | \$ 248.48 | ECE - 142 | 5th grade bus charge to Fiske Planetarium |
| 3/9/2026 | 3rd | Eagle Crest PTO | \$ 373.54 | ECE - 142 | 2nd grade bus charge to Arvada Center |
| 3/27/2026 | 3rd | Eagle Crest PTO | \$ 288.00 | ECE - 142 | 1st grade entrance fee to Fiske Planetarium |
| 3/27/2026 | 3rd | Eagle Crest PTO | \$ 271.48 | ECE - 142 | 1st grade entrance fee to Fiske Planetarium |
| 3/13/2026 | 3rd | Emily Fox | \$ 25.00 | NIH - 309 | Band program |
| 1/14/2026 | 3rd | Eric & Lance Newton | \$ 100.00 | MEH - 305 | Mar Christian Fellowship |
| 2/28/2026 | 3rd | Erie Elementary PTCO | \$ 259.75 | ERE - 125 | Eldorado Springs staff lunge drinking water |
| 2/28/2026 | 3rd | Erie Elementary PTCO | \$ 100.00 | ERE - 125 | Printing PTCO fliers, ink & paper |
| 2/28/2026 | 3rd | Erie Elementary PTCO | \$ 152.35 | ERE - 125 | 3-ring binders for school wide safety project |
| 2/28/2026 | 3rd | Erie Elementary PTCO | \$ 2,559.90 | ERE - 125 | Beginning and Beyond curriculum / writing |
| 3/12/2026 | 3rd | Erie Elementary PTCO | \$ 8,000.00 | ERE - 125 | Field trips & buses |
| 3/12/2026 | 3rd | Erie Elementary PTCO | \$ 3,650.00 | ERE - 125 | Picnic tables |
| 2/4/2026 | 3rd | Erie High Booster Club | \$ 1,000.00 | ERH - 311 | Cheer, Dance & Girls Basketball |
| 1/26/2026 | 3rd | Erie High Booster Club | \$ 7,000.00 | ERH - 311 | VEX Robotics purchase & concessions worked |
| 1/26/2026 | 3rd | Erie High Booster Club | \$ 2,158.56 | ERH - 311 | Concession checks for Robotics, Model UN & SWE |
| 1/6/2026 | 3rd | Erie Middle PTO | \$ 11,000.00 | ERM - 251 | School and classroom supplies |
| 1/26/2026 | 3rd | Fall River PTO | \$ 3,596.11 | FRV - 144 | Classroom supplies, subscription, buses |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 500.00 | FRH - 318 | Cooking Club |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 300.00 | FRH - 318 | Key Club |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 315.00 | FRH - 318 | English Library |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 500.00 | FRH - 318 | Senior Scholarship Night |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 350.00 | FRH - 318 | Theatre Department |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 440.00 | FRH - 318 | DECA |
| 3/12/2026 | 3rd | Frederick High School Booster Club | \$ 50.00 | FRH - 318 | Pizza with Professionals |
| 3/11/2026 | 3rd | Frederick High School Booster Club | \$ 1,545.00 | FRH - 318 | Girls Basketball, Boys Wrestling, Baseball |
| 1/15/2026 | 3rd | Gall Mobile Veterinary Surgery LLC | \$ 500.00 | ALT - 254 | Robotics |
| 2/3/2026 | 3rd | George Coble | \$ 100.00 | NIH - 309 | Mariachi band |
| 3/2/2026 | 3rd | Guitars Etc | \$ 551.16 | SCH - 314 | Rock Band program |
| 2/5/2026 | 3rd | Gustavo & Pamela | \$ 200.00 | PRE - 143 | Robotics |
| 2/22/2026 | 3rd | Jacob Rupp | \$ 1,000.00 | ERH - 311 | Tiger Café |
| 1/5/2026 | 3rd | James & Kendra Lasnik | \$ 300.00 | RHE - 149 | Music programs |
| 2/5/2026 | 3rd | James Britton | \$ 400.00 | SCH - 314 | Leadership Academy Program |
| 3/23/2026 | 3rd | Jane Jenkins | \$ 25.00 | LMS - 513 | High School Student Council |
| 3/6/2026 | 3rd | Jason & Emily Kintzel | \$ 40.00 | NIH - 309 | Girls Tennis |
| 2/9/2026 | 3rd | Jeanne Dworak | \$ 400.00 | LHS - 312 | Coffee cart for teachers |
| 3/2/2026 | 3rd | Jeanne Dworak | \$ 320.00 | LHS - 312 | Make A Wish student t-shirts |
| 3/6/2026 | 3rd | Jeffrey & Shelley Lund | \$ 475.00 | SKY - 310 | Art program |

| | | | | | |
|------------|-----|-----------------------------------------------|--------------|-----------|-----------------------------------------------------------|
| 2/26/2026 | 3rd | Jennie Fletemeyer | \$ 21.00 | NIH - 309 | Choir |
| 1/5/2026 | 3rd | Jennifer Gaide | \$ 500.00 | RHE - 149 | Music programs |
| 1/5/2026 | 3rd | Kahlie Pinello | \$ 220.00 | LMS - 513 | Visual Art program |
| 3/23/2026 | 3rd | Karen Wicker | \$ 100.00 | LMS - 513 | High School Student Council |
| 2/10/2026 | 3rd | Kelly Carlson | \$ 500.00 | RHE - 149 | Music programs |
| 1/14/2026 | 3rd | Laura Oakley | \$ 200.00 | RHE - 149 | Music programs |
| 1/14/2026 | 3rd | Lawrence & Sharon Fehm | \$ 200.00 | MEH - 305 | Mar Christian Fellowship |
| 1/5/2026 | 3rd | Left Hand Chiropractic Center | \$ 700.00 | LMS - 513 | CSU Mountain Campus trip |
| 1/12/2026 | 3rd | Lions Booster Club | \$ 1,092.00 | LMS - 513 | Band / Choir polos |
| 1/14/2026 | 3rd | Lions Booster Club | \$ 12,932.12 | LMS - 513 | Online fitness program & groups/clubs working concessions |
| 2/11/2026 | 3rd | Longmont Estates PTO | \$ 11,100.27 | LEE - 136 | Paraprofessional pay |
| 2/24/2026 | 3rd | Longmont Estates PTO | \$ 801.17 | LEE - 136 | Transportation reimbursement & teacher purchases |
| 2/24/2026 | 3rd | Longmont Estates PTO | \$ 27.19 | LEE - 136 | Reimbursement of teacher purchase |
| 2/24/2026 | 3rd | Longmont Estates PTO | \$ 38.42 | LEE - 136 | Reimbursement of teacher purchase |
| 2/24/2026 | 3rd | Longmont Estates PTO | \$ 114.52 | LEE - 136 | Education Foundation Gala basket |
| 2/25/2026 | 3rd | Longmont Estates PTO | \$ 3,609.86 | LEE - 136 | Paraprofessional pay |
| 3/2/2026 | 3rd | Longmont High School Athletic Boosters | \$ 195.00 | LHS - 312 | Cancer awareness t-shirts for boys |
| 2/9/2026 | 3rd | Longmont High School Boosters | \$ 400.00 | LHS - 312 | Coffee cart for staff |
| 2/18/2026 | 3rd | Longmont High School Performing Arts Boosters | \$ 2,000.00 | LHS - 312 | Drama & volunteer coach stipend |
| 2/7/2026 | 3rd | Longs Peak United Methodist Church | \$ 750.00 | MVE - 130 | Meals for parent teacher conferences |
| 3/23/2026 | 3rd | Lyons Booster Club | \$ 495.00 | LMS - 513 | State cross country lodging |
| 2/4/2026 | 3rd | Lyons Elementary PTO | \$ 2,069.71 | LYE - 128 | Paraprofessional pay |
| 1/14/2026 | 3rd | Lyons Elementary PTO | \$ 58.57 | LYE - 128 | Classroom supplies |
| 2/4/2026 | 3rd | Lyons Elementary PTO | \$ 4,000.09 | LYE - 128 | Classroom supplies, StemLab supplies |
| 2/9/2026 | 3rd | Lyons Gaddis | \$ 400.00 | LHS - 312 | Girls Basketball |
| 1/5/2026 | 3rd | Matt & Ashley Dirks | \$ 150.00 | RHE - 149 | Music programs |
| 1/16/2026 | 3rd | Mead Elementary PAC | \$ 5,563.36 | MEE - 129 | Field trips & supplies |
| 2/18/2026 | 3rd | Mead Elementary PAC | \$ 6,054.07 | MEE - 129 | Supplies for teachers, field trips for 5th and 1st grade |
| 3/23/2026 | 3rd | Mead Elementary PAC | \$ 1,723.51 | MEE - 129 | Field trip for 1st grade & classroom supplies |
| 2/3/2026 | 3rd | Megan & James Macinstosh | \$ 1,000.00 | NIH - 309 | Art donation |
| 2/17/2026 | 3rd | Michael Leon | \$ 600.00 | LPM - 216 | Orchestra |
| 2/23/2026 | 3rd | Mrs. Nikki Tobias | \$ 50.00 | SCH - 314 | Choir program |
| 2/9/2026 | 3rd | OtterCares Foundation | \$ 550.00 | HYG - 127 | Hawk Air supplies |
| 3/2/2026 | 3rd | OtterCares Foundation | \$ 275.00 | CNT - 148 | Employee giving program |
| 3/3/2026 | 3rd | OtterCares Foundation | \$ 275.00 | THV - 526 | Mr. Lemons Robotics program |
| 1/15/2026 | 3rd | Parent Association for Sanborn Students | \$ 1,812.26 | SAN - 140 | Paraprofessional pay |
| 1/15/2026 | 3rd | Parent Association for Sanborn Students | \$ 211.01 | SAN - 140 | Choir field trip |
| 3/2/2026 | 3rd | Parent Association for Sanborn Students | \$ 1,770.43 | SAN - 140 | Staff startup funds for classroom materials |
| 12/19/2025 | 3rd | Parker | \$ 100.00 | CRM - 221 | PBIS Rewards |
| 1/28/2026 | 3rd | PTAC | \$ 25,944.02 | NIE - 131 | Paraprofessional pay |
| 1/31/2026 | 3rd | PTO Hygiene ES | \$ 5,907.98 | HYG - 127 | Classroom supplies & field trips |
| 1/31/2026 | 3rd | Raptor Parent Organization | \$ 7,000.00 | SCH - 314 | VEX Robotics |

| | | | | | |
|--------------|-----|-----------------------------------------------|----------------------|-----------|------------------------------------------------------|
| 3/22/2026 | 3rd | Raptor Parent Organization | \$ 500.00 | SCH - 314 | Science Gel Electrophoresis Equipment |
| 3/9/2026 | 3rd | REC Foundation | \$ 665.00 | WES - 220 | Robotics program |
| 1/14/2026 | 3rd | Red Hawk PTO | \$ 15,123.06 | RHE - 149 | Paraprofessional pay |
| 3/9/2026 | 3rd | Red Hawk PTO | \$ 4,320.00 | RHE - 149 | Classroom supplies |
| 3/25/2026 | 3rd | Red Hawk PTO | \$ 49,201.06 | RHE - 149 | Shade structure for playground |
| 3/9/2026 | 3rd | Robert A Priddy Jr | \$ 500.00 | WES - 220 | Band program |
| 3/13/2026 | 3rd | Robin Pency | \$ 250.00 | NIH - 309 | Track |
| 2/3/2026 | 3rd | Roger Bond & Victoria Hermes | \$ 1,500.00 | NIH - 309 | Choir, Track & Orchestra |
| 1/26/2026 | 3rd | Roger Bond & Victoria Hermes-Bond | \$ 500.00 | LEE - 136 | Library |
| 2/9/2026 | 3rd | S. J. Kinlund | \$ 100.00 | HYG - 127 | No restrictions |
| 1/8/2026 | 3rd | Scott & Regina Ellinger | \$ 100.00 | FRH - 318 | Swim team |
| 1/6/2026 | 3rd | Scratch Food Truck & Catering | \$ 289.48 | LPM - 216 | Thanksgiving meals |
| 3/23/2026 | 3rd | Sharon Varnum | \$ 100.00 | LMS - 513 | High School Student Council |
| 1/12/2026 | 3rd | Silver Creek Organization for Performing Arts | \$ 7,000.00 | SCH - 314 | Theatre program |
| 3/26/2026 | 3rd | Soaring Heights PTO | \$ 7,193.00 | SRG - 552 | iReady Math licenses, MS Science Sine Wave unit |
| 1/7/2026 | 3rd | Specialty Products Company | \$ 500.00 | MSS - 635 | Sensory & instructional items |
| 1/14/2026 | 3rd | St Vrain Valley School Education Foundation | \$ 1,998.80 | CRM - 221 | 8th grade flexible seating |
| 1/14/2026 | 3rd | St Vrain Valley School Education Foundation | \$ 1,998.80 | CRM - 221 | Cavender Wellness Award |
| 2/23/2026 | 3rd | St Vrain Valley School Education Foundation | \$ 1,825.00 | CNT - 148 | Regina Nicks & Geness Lemon |
| 3/24/2026 | 3rd | Starbucks | \$ 300.00 | SKY - 310 | Falcon Fest |
| 1/25/2026 | 3rd | Steve & Ruth Mathers | \$ 150.00 | BRE - 146 | Supplies |
| 3/13/2026 | 3rd | Steve Mazurana | \$ 100.00 | NIH - 309 | Girls Tennis |
| 3/11/2026 | 3rd | Sunset PAC | \$ 200.00 | SUN - 215 | Robotics concession food |
| 2/27/2026 | 3rd | Sunset PAC | \$ 500.00 | SUN - 215 | Arvada Center field trip |
| 1/21/2026 | 3rd | The Horsfall Family Foundation | \$ 10,000.00 | STE - 614 | Physical Therapy equipment |
| 3/10/2026 | 3rd | Theresa Baker & David Chappelle | \$ 197.17 | LEE - 136 | Tablet desks for Mrs. Flannery's classroom |
| 3/9/2026 | 3rd | Thunder Valley PTO | \$ 1,200.58 | THV - 526 | Donation for field trip transportation fees |
| 3/26/2026 | 3rd | Town of Firestone | \$ 1,500.00 | FRH - 318 | Theatre Department |
| 3/30/2026 | 3rd | Trail Ridge PTO | \$ 600.00 | TRM - 250 | Books for Language Arts teachers to use in classroom |
| 3/26/2026 | 3rd | Twin Peaks Rotary | \$ 500.00 | FRH - 318 | Girls Golf |
| 3/13/2026 | 3rd | Twin Peaks Rotary | \$ 500.00 | NIH - 309 | Girls Golf |
| 3/13/2026 | 3rd | Vicky Singleton | \$ 50.00 | NIH - 309 | Track |
| 1/28/2026 | 3rd | Weld Trust | \$ 252,625.00 | DLS - 602 | To support STEM initiatives in Weld County |
| 2/26/2026 | 3rd | Wyo Support LLC | \$ 500.00 | TRM - 250 | Robotics |
| TOTAL | | | \$ 608,363.98 | | |

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Concurrent Enrollment Program Update
Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools
and Robust Co-Curricular Opportunities

PURPOSE

To provide the Board of Education with a summary update on the growth, impact, and strategic direction of Concurrent Enrollment in St. Vrain Valley Schools.

BACKGROUND

Concurrent Enrollment is a central component of St. Vrain's commitment to ensuring all students graduate with a competitive advantage. The program provides students the opportunity to earn tuition-free college credit while in high school, accelerating postsecondary pathways and expanding access to both academic and career-focused opportunities.

Through strong partnerships with Front Range Community College, Aims Community College, Red Rocks Community College, Metropolitan State University of Denver, and the University of Colorado Denver, students can access a wide range of transferable courses and credential pathways. Courses are offered across high schools, as well as at the Career Elevation and Technology Center and the Innovation Center, ensuring both traditional academic and career-connected options.

MEMORANDUM

DATE: April 22, 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 - Priscilla Arasaki, Cuerdas y Canciones Center for Mariachi Arts
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 Priscilla Arasaki, Co-Executive Director of Cuerdas y Canciones Center for Mariachi Arts to provide clinics and workshops for mariachi ensembles in 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."

Priscilla Arasaki, is a licensed substitute teacher. Due to her standing as a district employee, Ms. Arasaki 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 Priscilla Arasaki does not possess the authority to hire or influence the selection of clinics/workshops for mariachi ensembles services.

Therefore, the administration recommends approval of this exception, with services for the 2026-2027 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: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Award for the Roof Replacement Project at the Lashley Support Building
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

That the Board of Education approve the contract award to Colorado Moisture Control, Inc., for the Roof Replacement Project at the Lashley Support Building for an initial amount of \$168,198 and a total contract value of \$200,000. 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 project involves the full replacement of the roof with an EPDM Roof System.

Colorado Moisture Control, Inc., was selected for this project through the bid process, ITB 2026-034 "Project 2" (see attached bid tabulation).

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.



BID TABULATION SHEET
ITB 2026-034
Roof Replacement Projects (2)
March 27, 2026 2:00PM

| Recommended Award | Academy Roofing | Advanced Roofing Technologies | Colorado Moisture Control | Front Range Roofing System LLC | Roof Check | Strong Contractors | Superior Roofing & Architectural Metals | Supreme Roof Don Right LLC |
|--------------------------------------------------|------------------------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------|-------------------------------------------------------------------------|-----------------------------------------|----------------------------|
| Bid Sheet(s) with Bidder's Signature - Exhibit 1 | Y | NO BID | Y | Y | Y | Y | Y | Y |
| Statement of Insurance - Exhibit 2 | Y | | Y | Y | Y | Y | Y | Y |
| Bid Bond (if applicable) - Exhibit 3 | Y - Both | | Y - Both | Y | Y - Both | Y-ESC | Y - Both | Y - Both |
| District Contract - Exhibit 4 | As communicated | | Accepted | Accepted | Accepted | As communicated | Accepted | As communicated |
| Addendum 1 & 2 | Y | | Y | Y | Y | Y | Y | Y |
| Addendum 3 | Y | | Y | Y | Y | Y | Y | Y |
| Addendum 4 | Y | | Y | Y | Y | Y | Y | Y |
| Equipment & Labor Warranty Term | 5 Year Labor and 20 Year NDL Roof system | | Lashley - 30 Year, ESC 20 Year | 2-Years | Per Specifications | 2-Year Contractor Workmanship; 20-Year Manufacture NDL; 10-Year Coating | 2 Years | 2-Year Contractor Warranty |
| Equipment Availability / Lead Time | 1-2 Weeks | | 2-3 weeks | 6-8 Weeks | No lead times | 4-6 weeks from NTP | 2-3 Weeks | To Be Determined |

| Project 1 - Educational Service Center | | | | | | | | |
|-------------------------------------------------------------------------------------------|---------------|------|---------------|---------------|---------------|---------------|---------------|---------------|
| Section 1 - Roof Type 1: | \$ 166,200.00 | \$ - | \$ 121,728.00 | \$ 210,304.00 | \$ 94,312.00 | \$ 160,000.00 | \$ 193,110.00 | \$ 144,483.00 |
| Section 2 - Roof Type 2: | \$ 52,450.00 | \$ - | \$ 38,243.00 | \$ 54,299.00 | \$ 32,220.00 | \$ 43,500.00 | \$ 72,760.00 | \$ 46,420.00 |
| ALTERNATES | | | | | | | | |
| Alternate 1: Section 3 - Roof Type 3 | \$ 36,500.00 | \$ - | \$ 37,764.00 | \$ 51,615.00 | \$ 38,400.00 | \$ 59,500.00 | \$ 60,000.00 | \$ 29,886.00 |
| Alternate 2: Section 4 - Roof Type 4 | \$ 81,700.00 | \$ - | \$ 109,696.00 | \$ 115,911.00 | \$ 86,851.00 | \$ 50,000.00 | \$ 97,635.00 | \$ 94,465.00 |
| Alternate 3: Metal soffit replacement to match existing at north end of under roof type 4 | \$ 7,550.00 | \$ - | \$ 2,750.00 | \$ 17,173.00 | \$ 10,200.00 | \$ 17,500.00 | \$ 9,900.00 | \$ 11,476.00 |
| Alternate 4: Add a snow bar at the south end of roof type 1 | \$ 13,850.00 | \$ - | \$ 10,862.00 | \$ 24,396.00 | \$ 6,842.00 | \$ 11,000.00 | \$ 6,250.00 | \$ 11,718.00 |
| Total ESC All Lines | \$ 358,250.00 | | \$ 321,043.00 | \$ 473,698.00 | \$ 268,825.00 | \$ 341,500.00 | \$ 439,655.00 | \$ 338,448.00 |

| Project 2 - Lashley Building | | | | | | | | |
|-----------------------------------------------------------------------------------------------------|---------------|------|---------------|---------------|---------------|----------------|---------------|---------------|
| BID AMOUNT: | \$ 286,950.00 | \$ - | \$ 163,848.00 | \$ 465,855.00 | \$ 170,015.00 | *SEE ALTERNATE | \$ 400,000.00 | \$ 329,531.00 |
| ALTERNATES | | | | | | | | |
| Alternate 5: Lashley Building - Provide & install new folding metal roof access ladder as specified | \$ 2,100.00 | \$ - | \$ 4,350.00 | \$ 5,000.00 | \$ 2,648.00 | N/A | \$ 8,250.00 | \$ 2,855.00 |
| ADD/Deduct to Bid | | | | | | | | |
| Lashley Total All Lines | \$ 289,050.00 | \$ - | \$ 168,198.00 | \$ 470,855.00 | \$ 172,663.00 | \$ 118,000.00 | \$ 408,250.00 | \$ 332,386.00 |

| UNIT COST FOR BOTH PROJECTS | Price | Price | Price | Price | Price | Price | Price | Price |
|----------------------------------------|----------|-------|----------|----------|---------|----------|----------|---------|
| Wood Decking Replacement (sqft) | \$ 5.00 | \$ - | \$ 5.45 | \$ 20.00 | \$ 4.75 | \$ 22.00 | \$ 2.75 | \$ 5.25 |
| Wood Blocking Replacement (board foot) | \$ 18.00 | \$ - | \$ 4.50 | \$ 10.00 | \$ 4.25 | \$ 16.00 | \$ 3.25 | \$ 4.75 |
| Metal R Panel Replacement (sqft) | \$ 22.00 | \$ - | \$ 28.00 | \$ 30.00 | \$ 6.00 | \$ 28.00 | \$ 20.00 | \$ 7.75 |

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Award for the Roof Replacement Project at the Educational Services Center
Strategic Priority - Student and Staff Well-Being

RECOMMENDATION

That the Board of Education approve the contract award to Roof Check, Inc., for the Roof Replacement Project at the Educational Services Center for an initial amount of \$268,825 and a total contract value of \$300,000. 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 project involves the replacement of the shingle roof section and recoating of metal roof section over the transportation bus storage.

Roof Check Inc., was selected for this project through the bid process, ITB 2026-034 "Project 1" (see attached bid tabulation) ITB.

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.



BID TABULATION SHEET
ITB 2026-034
Roof Replacement Projects (2)
March 27, 2026 2:00PM

| Recommended Award | Academy Roofing | Advanced Roofing Technologies | Colorado Moisture Control | Front Range Roofing System LLC | Roof Check | Strong Contractors | Superior Roofing & Architectural Metals | Supreme Roof Don Right LLC |
|--------------------------------------------------|------------------------------------------|-------------------------------|--------------------------------|--------------------------------|--------------------|-------------------------------------------------------------------------|-----------------------------------------|----------------------------|
| Bid Sheet(s) with Bidder's Signature - Exhibit 1 | Y | NO BID | Y | Y | Y | Y | Y | Y |
| Statement of Insurance - Exhibit 2 | Y | | Y | Y | Y | Y | Y | Y |
| Bid Bond (if applicable) - Exhibit 3 | Y - Both | | Y - Both | Y | Y - Both | Y-ESC | Y - Both | Y - Both |
| District Contract - Exhibit 4 | As communicated | | Accepted | Accepted | Accepted | As communicated | Accepted | As communicated |
| Addendum 1 & 2 | Y | | Y | Y | Y | Y | Y | Y |
| Addendum 3 | Y | | Y | Y | Y | Y | Y | Y |
| Addendum 4 | Y | | Y | Y | Y | Y | Y | Y |
| Equipment & Labor Warranty Term | 5 Year Labor and 20 Year NDL Roof system | | Lashley - 30 Year, ESC 20 Year | 2-Years | Per Specifications | 2-Year Contractor Workmanship; 20-Year Manufacture NDL; 10-Year Coating | 2 Years | 2-Year Contractor Warranty |
| Equipment Availability / Lead Time | 1-2 Weeks | | 2-3 weeks | 6-8 Weeks | No lead times | 4-6 weeks from NTP | 2-3 Weeks | To Be Determined |

| Project 1 - Educational Service Center | | | | | | | | |
|-------------------------------------------------------------------------------------------|----------------------|------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Section 1 - Roof Type 1: | \$ 166,200.00 | \$ - | \$ 121,728.00 | \$ 210,304.00 | \$ 94,312.00 | \$ 160,000.00 | \$ 193,110.00 | \$ 144,483.00 |
| Section 2 - Roof Type 2: | \$ 52,450.00 | \$ - | \$ 38,243.00 | \$ 54,299.00 | \$ 32,220.00 | \$ 43,500.00 | \$ 72,760.00 | \$ 46,420.00 |
| ALTERNATES | | | | | | | | |
| Alternate 1: Section 3 - Roof Type 3 | \$ 36,500.00 | \$ - | \$ 37,764.00 | \$ 51,615.00 | \$ 38,400.00 | \$ 59,500.00 | \$ 60,000.00 | \$ 29,886.00 |
| Alternate 2: Section 4 - Roof Type 4 | \$ 81,700.00 | \$ - | \$ 109,696.00 | \$ 115,911.00 | \$ 86,851.00 | \$ 50,000.00 | \$ 97,635.00 | \$ 94,465.00 |
| Alternate 3: Metal soffit replacement to match existing at north end of under roof type 4 | \$ 7,550.00 | \$ - | \$ 2,750.00 | \$ 17,173.00 | \$ 10,200.00 | \$ 17,500.00 | \$ 9,900.00 | \$ 11,476.00 |
| Alternate 4: Add a snow bar at the south end of roof type 1 | \$ 13,850.00 | \$ - | \$ 10,862.00 | \$ 24,396.00 | \$ 6,842.00 | \$ 11,000.00 | \$ 6,250.00 | \$ 11,718.00 |
| Total ESC All Lines | \$ 358,250.00 | | \$ 321,043.00 | \$ 473,698.00 | \$ 268,825.00 | \$ 341,500.00 | \$ 439,655.00 | \$ 338,448.00 |

| Project 2 - Lashley Building | | | | | | | | |
|-----------------------------------------------------------------------------------------------------|----------------------|-------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| BID AMOUNT: | \$ 286,950.00 | \$ - | \$ 163,848.00 | \$ 465,855.00 | \$ 170,015.00 | *SEE ALTERNATE | \$ 400,000.00 | \$ 329,531.00 |
| ALTERNATES | | | | | | | | |
| Alternate 5: Lashley Building - Provide & install new folding metal roof access ladder as specified | \$ 2,100.00 | \$ - | \$ 4,350.00 | \$ 5,000.00 | \$ 2,648.00 | N/A | \$ 8,250.00 | \$ 2,855.00 |
| ADD/Deduct to Bid | | | | | | | | |
| Lashley Total All Lines | \$ 289,050.00 | \$ - | \$ 168,198.00 | \$ 470,855.00 | \$ 172,663.00 | \$ 118,000.00 | \$ 408,250.00 | \$ 332,386.00 |

| UNIT COST FOR BOTH PROJECTS | Price | Price | Price | Price | Price | Price | Price | Price |
|----------------------------------------|----------|-------|----------|----------|---------|----------|----------|---------|
| Wood Decking Replacement (sqft) | \$ 5.00 | \$ - | \$ 5.45 | \$ 20.00 | \$ 4.75 | \$ 22.00 | \$ 2.75 | \$ 5.25 |
| Wood Blocking Replacement (board foot) | \$ 18.00 | \$ - | \$ 4.50 | \$ 10.00 | \$ 4.25 | \$ 16.00 | \$ 3.25 | \$ 4.75 |
| Metal R Panel Replacement (sqft) | \$ 22.00 | \$ - | \$ 28.00 | \$ 30.00 | \$ 6.00 | \$ 28.00 | \$ 20.00 | \$ 7.75 |

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Change Order to Construction Manager/General Contractor (CM/GC) Agreement for the Big Sky PK-8 Project
Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools and Robust Co-Curricular Opportunities

RECOMMENDATION

That the Board of Education approve Change Order #7 for \$535,457 to the Construction Manager/General Contractor (CM/GC) Agreement with JHL Constructors, Inc., for the Big Sky PK-8 Project for a total contract value of \$82,051,788. 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 Change Order is to address additional storage in the elementary school classrooms, and installation of a new netting system between the ball fields and adjacent roadways on the Big Sky PK-8 site.

Funding for this project is available through the 2024 Bond Program. This item is being brought forth to comply with Board policy FEH stating change orders over \$99,999 must have Board approval.

| | |
|----------------------------------------|---------------|
| Original Agreement Amount (a) | \$ 8,009,697 |
| Previous change orders (b) | \$ 73,506,634 |
| Current change order (c) | \$ 535,457 |
| Total changes (previous + current) (d) | \$ 74,042,091 |
| New contract amount (e) | \$ 82,051,788 |

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Amendment to Agreement for the Black Rock Elementary School Asphalt Restoration and Replacement Project
Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools and Robust Co-Curricular Activities

RECOMMENDATION

That the Board of Education approve the contract amendment to the asphalt services agreement with National Pavement Partners for the Black Rock Elementary School Asphalt Restoration and Replacement Project for an initial amount of \$444,403 and a total contract value of \$450,000. 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 scope of the work will address issues in the Black Rock Elementary School parking lots and asphalt play areas due to aging surfaces. Repairs and preventative maintenance will include seal coating, crack sealing and strategic replacement of effected areas to maximize service life of existing surfaces.

National Pavement Partners was selected for this project through the proposal process, RFP 2025-026.

Funding for the project is available from the Capital Reserve 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: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Amendment to the Asphalt Services Agreement for the BOCES Student Services Building Project
Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools and Robust Co-Curricular Activities

RECOMMENDATION

That the Board of Education approve the contract amendment to the asphalt services agreement with National Pavement Partners for the BOCES Student Services Building Project for an initial amount of \$149,869 and a total contract value of \$160,000. 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 scope of work for this project involves replacement of damaged asphalt as well as reconstruction of the affected curb and gutter sections to restore proper drainage and prevent further damage.

National Pavement Partners was selected for this project through the proposal process; RFP-2025-026.

Funding for this project is through the Capital Reserve 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: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Contract Award for the Lyons Middle Senior High School Football Field Lighting
Strategic Priority – Portfolio of 21st-Century Instructional Focus Schools and Robust Co-Curricular Opportunities.

RECOMMENDATION

That the Board of Education approve the execution of a formal agreement with Musco Sports Lighting, LLC., for an initial amount of \$597,000 and a total contract value of \$650,000 for the field lighting at Lyons Middle Senior High School. 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 project will replace aging field lighting with new poles and state of the art fixtures that will reduce maintenance and energy consumption, increase safety, and control light trespass and glare to the adjacent property owners.

Musco Sports Lighting, LLC., was selected for this project through Sourcewell Cooperative Purchasing, Contract Number 041123-MSL.

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 \$100,000 must have Board approval.

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Renewal Application for Alternative Education Campus (AEC)
Strategic Priority - Portfolio of 21st-Century Instructional Focus Schools and
Robust Co-Curricular Opportunities

RECOMMENDATION

That the Board of Education approve the submission of the renewal application for New Meridian High School and St. Vrain Virtual High School to be designated as an Alternative Education Campus (AEC) for the 2026-2027 school year.

BACKGROUND

The Colorado Department of Education requires Local Education Agencies to submit a renewal application certifying that the school and student characteristics meet the requirements specified in Section 22-7-604.5, CRS, and request The Colorado State Board of Education designate these schools as an Alternative Education Campus for the 2026-2027 school year.

A school that wishes to be designated for the first time as an Alternative Education Campus or to renew its designation as an Alternative Education Campus must submit the following application verifying that the school meets eligibility criteria no later than April 28, 2026.

Please complete the following application in electronic format, then save print this document. Have necessary parties sign the document. Finally, scan the document and upload the scanned PDF to Syncplicity. The uploaded PDF needs to be saved to the CDE_Accountability_DISTRICT_AEC folder where DISTRICT is your district's four digit district code. Your renewal application will not be considered final until this document has been submitted for each relevant school in your district.

If you need help with the secure Syncplicity file transfer system please contact the Colorado Department of Education help desk at 303-866-6833. As a reminder, to comply with FERPA guidelines, student data cannot be emailed and must be submitted via the secure Syncplicity file transfer system.

2026-27 APPLICATION/RENEWAL FOR ALTERNATIVE EDUCATION CAMPUS DESIGNATION

Based upon the school and student characteristics indicated below, we certify that

School Name: New Meridian HS
CDE School #:6498
in District: 0470-St Vrain Valley RE1J

meets the requirements specified in Section 22-7-604.5, CRS, and we request Colorado State Board of Education designation of this school as an Alternative Education Campus for the 2026-27 school year.

We certify that this school meets the following criteria:

Has a specialized mission to serve special needs or at-risk populations

Is an autonomous public school, meaning that the school provides a complete instructional program that allows students to proceed to the next grade level or to graduate

Is an autonomous public school, meaning that the school provides a complete instructional program that allows students to proceed to the next grade level or to graduate

Has a budget separate from any other public school

Has nontraditional methods of instruction delivery

Serves one of the following student populations (at the time of the 2026 October Count Administration):

All students have severe limitations that preclude appropriate administration of the assessments administered pursuant to section 22-7-409, C.R.S.;

All students attend only on a part-time basis and come from other public schools where the part-time students are counted in the enrollment of the other public school ; or

More than 90% of students have either an Individualized Education Programs (IEPs) pursuant to 22-20-108, C.R.S. and/or meet the definition of a high-risk student as illustrated on the following page.

ToniJo Niccoli



Apr 16, 2026

School Principal/Administrator Name(Print)

Signature

Date

Insert text here

School District Superintendent Name(Print)

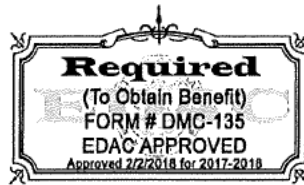
Signature

Date

School District Board President Name(Print)

Signature

Date



CERTIFICATION OF STUDENT POPULATION

This page only needs to be completed if you checked the box indicating that 90% of your school's students have Individualized Education Programs (IEPs) or are deemed high-risk. The Student File tab in this document has been pre-populated for you and includes only those students present at the time of the 2026 Student October Count in certain high-risk categories. You can use the Cognos reports available to complete this section. If you are not uploading student-level data into the Data Pipeline, provide summary counts here.

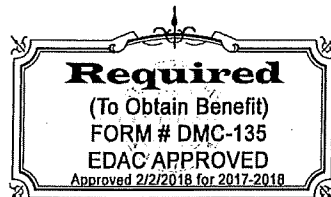
District Accountability Contact (to verify information submitted regarding student high-risk eligibility):

Name: Jamie Ball Email: ball_jamie@svvdsd.org Phone: 303-702-7503

| | Student Population | # of Students |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 1 | # of students who have Individualized Education Programs (IEPs) | 16 |
| 2 | # of students who have been committed to the Department of Human Services following adjudication as juvenile delinquents or who are in detention awaiting disposition of charges that may result in commitment to the Department of Human Services | 0 |
| 3 | # of students who have dropped out of school or who have not been continuously enrolled and regularly attending any school for at least one semester prior to enrolling in this school | 1 |
| 4 | # of students who have been expelled from school or who have engaged in behavior that would justify expulsion | 0 |
| 5 | # of students who are migrant, as defined in Section 22-23-103 (2), CRS | 0 |
| 6 | # of students who are homeless, as defined in Section 22-1-102.5 (2), CRS | 1 |
| 7 | # of students who are over traditional school age for their grade level and lack adequate credit hours for their grade level | 24 |
| 8 | Other High Risk Category* | 92 |
| 9 | Total # of high risk students (meeting at least one criteria 1-8) | 96 |
| 10 | School's total student population | 97 |
| 11 | Total % of high-risk students (row 9 divided by row 10) | 99 % |

*View Documentation Assurance Tab for students identified in training documents available at <https://www.cde.state.co.us/Accountability/StateAccountabilityAECs>.

**View Over Age and Under Credited Tab in training documents available at <https://www.cde.state.co.us/Accountability/StateAccountabilityAECs> on how to report on these students.



SCHOOL MISSION

Statement of School Mission:

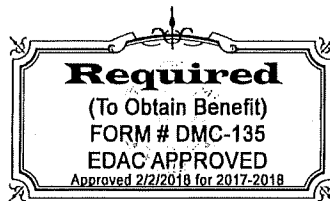
New Meridian's mission is to provide an inclusive and transformative educational experience that supports and empowers students to navigate their unique journey in an ever-changing world.

Description that most closely mirrors your school's mission and student population (select all that apply)

- Adult Education
- College Prep
- College Prep
- Detention Center
- Dropout Recovery
- Expulsion Center
- IEP
- Migrants/ELL
- On-line
- Other High Risk (See Documentation Assurance Tab)
- Part-Time
- Transition Center
- Vocational/Technical
- Wrap-around to graduate

ADDITIONAL SCHOOL INFORMATION

| | Select Yes/No |
|---------------------------------------------------------------------------|---------------------------------------------------------------------|
| Is your school a dropout-retrieval program? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Is your school intended to transition students back to their home school? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Does your school award diplomas? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |



A school that wishes to be designated for the first time as an Alternative Education Campus or to renew its designation as an Alternative Education Campus must submit the following application verifying that the school meets eligibility criteria no later than April 28, 2026.

Please complete the following application in electronic format, then save print this document. Have necessary parties sign the document. Finally, scan the document and upload the scanned PDF to Syncplicity. The uploaded PDF needs to be saved to the CDE_Accountability_DISTRICT_AEC folder where DISTRICT is your district's four digit district code. Your renewal application will not be considered final until this document has been submitted for each relevant school in your district.

If you need help with the secure Syncplicity file transfer system please contact the Colorado Department of Education help desk at 303-866-6833. As a reminder, to comply with FERPA guidelines, student data cannot be emailed and must be submitted via the secure Syncplicity file transfer system.

2026-27 APPLICATION/RENEWAL FOR ALTERNATIVE EDUCATION CAMPUS DESIGNATION

Based upon the school and student characteristics indicated below, we certify that

School Name: St. Vrain Virtual HS
CDE School #:7839
in District: 0470-St Vrain Valley RE1J

meets the requirements specified in Section 22-7-604.5, CRS, and we request Colorado State Board of Education designation of this school as an Alternative Education Campus for the 2026-27 school year.

We certify that this school meets the following criteria:

- Has a specialized mission to serve special needs or at-risk populations
- Is an autonomous public school, meaning that the school provides a complete instructional program that allows students to proceed to the next grade level or to graduate
- Is an autonomous public school, meaning that the school provides a complete instructional program that allows students to proceed to the next grade level or to graduate
- Has a budget separate from any other public school
- Has nontraditional methods of instruction delivery
- Serves one of the following student populations (at the time of the 2026 October Count Administration):
 - All students have severe limitations that preclude appropriate administration of the assessments administered pursuant to section 22-7-409, C.R.S.;
 - All students attend only on a part-time basis and come from other public schools where the part-time students are counted in the enrollment of the other public school ; or
 - More than 90% of students have either an Individualized Education Programs (IEPs) pursuant to 22-20-108, C.R.S. and/or meet the definition of a high-risk student as illustrated on the following page.

Stacey Struessel

[Redacted Signature]

4/14/26

School Principal/Administrator Name(Print)

Signature

Date

School District Superintendent Name(Print)

Signature

Date

School District Board President Name(Print)

Signature

Date



CERTIFICATION OF STUDENT POPULATION

This page only needs to be completed if you checked the box indicating that 90% of your school's students have Individualized Education Programs (IEPs) or are deemed high-risk. The Student File tab in this document has been pre-populated for you and includes only those students present at the time of the 2026 Student October Count in certain high-risk categories. You can use the Cognos reports available to complete this section. If you are not uploading student-level data into the Data Pipeline, provide summary counts here.

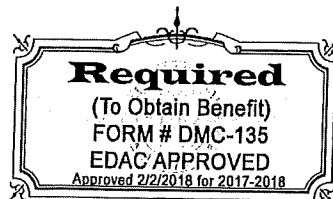
District Accountability Contact (to verify information submitted regarding student high-risk eligibility):

Name: Jamie Ball Email: ball_jamie@svvdsd.org Phone: 303-702-7503

| | Student Population | # of Students |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 1 | # of students who have Individualized Education Programs (IEPs) | 2 |
| 2 | # of students who have been committed to the Department of Human Services following adjudication as juvenile delinquents or who are in detention awaiting disposition of charges that may result in commitment to the Department of Human Services | 0 |
| 3 | # of students who have dropped out of school or who have not been continuously enrolled and regularly attending any school for at least one semester prior to enrolling in this school | 0 |
| 4 | # of students who have been expelled from school or who have engaged in behavior that would justify expulsion | 0 |
| 5 | # of students who are migrant, as defined in Section 22-23-103 (2), CRS | 0 |
| 6 | # of students who are homeless, as defined in Section 22-1-102.5 (2), CRS | 0 |
| 7 | # of students who are over traditional school age for their grade level and lack adequate credit hours for their grade level | 3 |
| 8 | Other High Risk Category* | 27 |
| 9 | Total # of high risk students (meeting at least one criteria 1-8) | 38 |
| 10 | School's total student population | 42 |
| 11 | Total % of high-risk students (row 9 divided by row 10) | 90% |

*View Documentation Assurance Tab for students identified in training documents available at <https://www.cde.state.co.us/Accountability/StateAccountabilityAECs>.

**View Over Age and Under Credited Tab in training documents available at <https://www.cde.state.co.us/Accountability/StateAccountabilityAECs> on how to report on these students.



SCHOOL MISSION

Statement of School Mission:

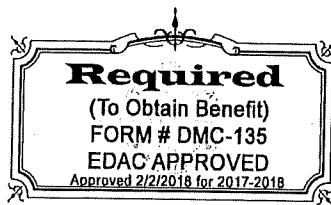
The mission of SVVHS is to provide students with an interactive and individualized education that can be accessed any time, any place, while delivering learning experiences that are engaging, relevant and challenging to prepare students to enter a globally competitive workforce and be productive citizens in the 21st Century

Description that most closely mirrors your school's mission and student population (select all that apply)

- Adult Education
- College Prep
- College Prep
- Detention Center
- Dropout Recovery
- Expulsion Center
- IEP
- Migrants/ELL
- On-line
- Other High Risk (See Documentation Assurance Tab)
- Part-Time
- Transition Center
- Vocational/Technical
- Wrap-around to graduate

ADDITIONAL SCHOOL INFORMATION

| | Select Yes/No |
|---------------------------------------------------------------------------|---------------------------------------------------------------------|
| Is your school a dropout-retrieval program? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Is your school intended to transition students back to their home school? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Does your school award diplomas? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |



MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Approval of Second Reading and Adoption of Board Policy BIBA - Board Member Travel, Conventions, Workshops and Other Expenses
Strategic Priority – High Functioning School Board

RECOMMENDATION

For the Board of Education to adopt revisions to Board Policy BIBA (Board Member Travel, Conventions, Workshops and Other Expenses).

BACKGROUND

Revisions to board policy BIBA are recommended to provide clarity regarding the approval of reasonable costs, to be determined by the Board of Education president and Chief Financial Officer, for Board member participation in activities as described in policy. The revisions were made to ensure clarity around what reasonable expenses will be covered by the District and to align Board practices with District internal financial policies regarding expense reimbursement. Pursuant to Board Policy BG, this revised policy was initially presented and approved on first reading at the April 8, 2026 regular meeting, and is presented for approval on second reading without additional amendment.

Board Member Travel, Conventions, Workshops and Other Expenses

The Board faces a difficult set of challenges in its governance of a complex school district. It must develop a high-quality educational program, decide complex policy issues and oversee the prudent management of school facilities.

The public expects its elected Board members to demonstrate high-quality governance as they deal with district affairs. In turn, the Board expects public support for each member's effort to gain knowledge and understanding of the complexities of governing school districts that can only be gained by participation in educational forums such as conventions, workshops and membership in educational organizations.

The Board regards the following examples of activities and services appropriate for implementing this objective:

1. Participation in state and national school board conferences, workshops and conventions
2. District-sponsored training sessions
3. Publications and subscriptions that address the concerns of Board members, governance and educational issues
4. Technology that allows for research and speedy communications

The superintendent shall establish within the budget, funds to cover the reasonable costs, as determined by the Board of Education president of and Chief Financial Officer, for Board member participation in the types of activities and services described above. This funding shall be reviewed as part of the annual budget presentation.

Such activities or services, and reasonable expenses associated therewith will be determined by the Board of Education president and Chief Financial Officer. The determination of reimbursement for such expenses will be made by the Board of Education president, Superintendent of Schools and Chief Financial Officer.

Adopted: April 24, 2002

Revised: November 10, 2004

Revised: October 28, 2015

Revised:

LEGAL REFS: C.R.S. 22-32-104 (5) Board member compensation

C.R.S. 22-32-110 (1)(n), (u) Power to provide necessary expenses

C.R.S. 24-18-104 (3)(d), (e) Reimbursements are not considered gifts

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

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Adoption of Resolution Proclaiming Teacher Appreciation Week and Substitute Teacher Appreciation Week, May 4-8, 2026
Strategic Priority – Outstanding Teachers and Staff

RECOMMENDATION

That the Board of Education adopt the attached proclamations in honor of Teacher Appreciation Week and Substitute Teacher Appreciation Week, May 4-8, 2026.

BACKGROUND

Each year, proclaiming these dates as Teacher Appreciation Week and Substitute Teacher Appreciation Week helps to promote public awareness of the importance of the role of teachers and substitutes in public schools. This week is dedicated to honoring and expressing our gratitude to the dedicated educators who play a vital role in shaping the lives of our students.

Teachers and substitute teachers are the backbone of the St. Vrain Valley Schools, working to inspire, educate, and support our students every day. Their commitment to excellence, innovation, and compassion significantly impacts the lives of those they teach, fostering a love for learning that extends far beyond the classroom.

**TEACHER APPRECIATION WEEK
PROCLAMATION**

WHEREAS, today’s teachers mold future citizens through their guidance and education; and

WHEREAS, today’s teachers encounter students of widely differing backgrounds and abilities; and

WHEREAS, society expects public education to provide quality services to all children, no matter what their backgrounds or abilities, and

WHEREAS, the country’s future depends, in large measure, upon the education youth receive today; and

WHEREAS, teachers are charged with the daunting task of ensuring that no child is left behind by public schools; and

WHEREAS, teachers spend countless hours outside their classrooms preparing lessons, evaluating progress, counseling and coaching students and performing community service; and

WHEREAS, the St. Vrain Valley School District recognizes that its teachers are providing quality educational services to our children.

NOW, THEREFORE, BE IT PROCLAIMED, the week of May 4-8, 2026 is **TEACHER APPRECIATION WEEK** in our communities. The St. Vrain Valley School District urges all citizens to join in recognizing the dedication and hard work of our teachers by expressing appreciation for a “job well done.”

PROCLAIMED WEDNESDAY, APRIL 22, 2026

BOARD OF EDUCATION

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

SUPERINTENDENT OF SCHOOLS

Dr. Jackie Kapushion

**SUBSTITUTE TEACHER APPRECIATION WEEK
PROCLAMATION**

WHEREAS, the St. Vrain Valley School District joins the nation in recognizing substitute teachers as an essential part of the District's education system; and

WHEREAS, substitute teachers are dedicated to providing quality instruction for the students of this District; and demonstrate their commitment to giving time, energy, effort and talents in the best interest of all students; and

WHEREAS, the substitute teachers of the District provide an invaluable service of teaching students in the absence of their regular teacher in a most professional manner; and play a vital role to ensure the quality of students' education;

NOW, THEREFORE, BE IT PROCLAIMED, the week of May 4-8, 2026 is **SUBSTITUTE TEACHER APPRECIATION WEEK** in our communities. The St. Vrain Valley School District urges all citizens to join us in saluting these dedicated men and women.

PROCLAIMED WEDNESDAY, APRIL 22, 2026

BOARD OF EDUCATION

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

SUPERINTENDENT OF SCHOOLS

Dr. Jackie Kapushion

MEMORANDUM

DATE: April 22, 2026

TO: Board of Education

FROM: Dr. Jackie Kapushion, Superintendent of Schools

SUBJECT: Middle School and High School Health Curriculum Adoption
Strategic Priority - Rigorous, Well-Aligned Standards, Curriculum, Instruction,
and Assessment

RECOMMENDATION

That the Board of Education approves the adoption and purchase of ***Essential Health Skills for Middle School, 4th Edition*** and ***Essential Health Skills for High School, 5th Edition*** and ***Human Development, Relationships, and Sexual Health Companion for High School*** from Goodheart-Wilcox Company for middle school and high school health;

And, that the Board of Education approves a purchase contract to Goodheart-Wilcox Company, not to exceed \$360,000 for these instructional resources in FY27, based on the estimated student enrollment for the 2026-2027 school year.

We have budgeted \$8,500 for staff training for initial professional development.

BACKGROUND

During the fall of 2025, an adoption committee of middle and high school health teachers was formed to evaluate middle school and high school instructional resources, pilot the selected resources, and make a recommendation for adoption by the St. Vrain Valley Schools Board of Education.

As part of the process, the committee reviewed the following:

- The Colorado Academic Standards for Comprehensive Health
- Evidence-based instructional practices in health education
- Colorado's Comprehensive Health Education Act and Senate Bill 23-023 regarding CPR and AED instruction enacted in 2023
- National health standards created by the Society of Health and Physical Educators (SHAPE America)
- Our current District curriculum and instructional resources
- Feedback from St. Vrain teachers, families and students

After vetting candidate instructional resources using nationally-renowned and respected evaluation criteria, the adoption committee came to consensus on moving forward with ***Essential Health Skills for Middle School, 4th Edition*** and ***Essential Health Skills for High School, 5th Edition*** and ***Human Development, Relationships, and Sexual Health Companion for High School*** for pilot.

The intuitive lesson structure, the high quality resources for teachers and students, and the alignment to our district approach to evidence based pedagogy were viewed as significant assets. In addition, the committee perceived the Goodheart-Wilcox materials as a complete and comprehensive health education program that can be implemented with consistency and sustainability across our district.

In the winter of 2026, input was gathered from pilot teachers, students, families, non-pilot teachers, and the community. After piloting the program during the 2025-2026 school year, and gathering input about the selection, the committee recommends the ***Essential Health Skills for Middle School, 4th Edition***, ***Essential Health Skills for High School, 5th Edition***, and the ***Human Development, Relationships, and Sexual Health Companion for High School*** to the St. Vrain Valley Schools Board of Education for adoption.

PILOT SUMMARY

During the 2025-2026 school year, a total of 27 teachers and approximately 2,000 students participated in a yearlong pilot, representing all District middle and high schools. Analysis of pilot results:

Pilot Teacher Feedback

Pilot teachers were surveyed to gather data on the effectiveness of the instructional resources.

The pilot teachers specifically appreciated the comprehensive nature of the overall program and found it well aligned to the Colorado Academic Standards. They noted that the program itself is user friendly and easy to access from an instructional standpoint. Teachers found the textbook thorough and noted that most students were able to comprehend important information from reading the text independently. Teachers praised the wide variety of materials offered as part of the program which could be used to facilitate whole class, small group, and individual student needs. For example, the warm ups, vocabulary, and study guides were tools many pilot teachers used regularly with students.

Student and Family Surveys

Pilot teachers conducted student and family surveys as part of the pilot.

Students reported that the lessons were clear, interesting and relevant to their lives today and well into their future. Students thought the textbook was clear and easy to follow, the activities interesting and engaging, and the instructional approaches used by teachers valuable, especially when covering sensitive topics like drug addiction, mental health challenges, and important topics like adolescent sleep needs and what active consent really

looks like. The students praised the way their teachers opened opportunities for discussion and questioning. Some of their favorite topics were nutrition, physical health, CPR, resisting peer pressure, navigating friendships, how to increase their overall wellness, and how to reduce harm or risk exposure to their bodies. A common theme from students surveyed is that health is a valuable course because they learned important things they did not know about previously.

Family surveys were distributed to seek feedback. The family feedback was positive and in support of the pilot instructional resources, noting that their students had a strong understanding of the taught concepts when conversing about topics discussed in class. Families indicated that the materials were age appropriate and invited important opportunities to connect with their child.

Summary of Strengths

Teachers

- Aligned to the Colorado Academic Standards for Comprehensive Health
- Good balance between building conceptual understanding and skill development
- Strong and coherent development of student skills to help them analyze outside influences, set personal goals, and make thoughtful decisions about their health and personal well-being
- Up-to-date medically and scientifically accurate information
- Standard and consistent lesson structure for ease and planning preparation
- Flexibility with lesson components allowing teachers to plan instruction with many options tailored to their classroom needs
- Access to a variety of assessment tools to monitor student learning and growth
- Resources and supports available for multilingual learners
- A variety of differentiation resources to use for students with a wide range of learning needs
- User friendly interface for students and teachers
- A robust and comprehensive digital platform for accessing digital lesson resources, teacher resources, presentation slide decks, online textbook, student activities, study guides, vocabulary development and school/home connections

Students

- Online textbook was clear, interesting and easy to understand
- Numerous charts, graphs, infographics, diagrams, pictures and other text features presented information in ways that deepen understanding
- Numerous activities invited students to discuss, debate, analyze, question, wonder, and clarify their thinking about important topics
- Units and lessons that allow students to dig deep into the content and time to explore new information and how it impacts them personally today, tomorrow and into their future
- Students are encouraged to connect with their families about the content they are learning in class

Considerations for Professional Development and Implementation

Due to the large number of teachers who participated in the curriculum pilot, onboarding training will be offered to teachers new to the subject area while advanced training will be provided to those who have been using the curriculum materials coupled with time to collaborate with their peers and go deeper with their instructional implementation.

Plans to Address Considerations for Professional Development and Implementation

Health instruction at the high school level is presented in a 9th grade semester course. Teachers who facilitate health are typically teachers with physical education endorsements. These teachers are often assigned sections of health and physical education as the standards in health and physical education overlap to some degree. This creates synergy and sustained professional development for the cadre of high school health and PE teachers during annual job-alike training days and cross-district collaboration gatherings.

Health instruction at the middle school level is presented in a variety of ways including but not limited to integration into physical education courses, science courses, advisory time or presented in a stand-alone course. Each school with middle grades will designate at least one teacher leader responsible for health content instruction. These teacher leaders will be compensated for the additional time and support they provide to their colleagues who facilitate health content instruction. The Department of Assessment, Curriculum, and Instruction will provide professional development and support designed to meet the needs of each middle school's health instruction delivery system.

Public Review

A review of the ***Essential Health Skills for Middle School, 4th Edition***, ***Essential Health Skills for High School, 5th Edition*** and ***Human Development, Relationships, and Sexual Health Companion for High School*** materials was held in winter 2026 for all St. Vrain Valley Schools staff, families, and the community. Overall, the feedback was positive and in support of adopting these materials, noting quality coverage of a wide range of topics presented in an informative, engaging manner.

PROFESSIONAL DEVELOPMENT, TRAINING, AND ONGOING COSTS

The department of curriculum and instruction will offer training on August 14, 2026, a non-student contact day, prior to the start of the school year for high school health teachers and middle school health content teacher leaders. On-going training will be provided on select topics to teachers via Webex so that they can keep up to date with new scientific findings and instructional strategies.

Initial Training Cost: \$4,250 for summer training and \$4,250 for teacher leadership compensation.

Ongoing Costs

The only ongoing costs are related to professional development and training for new teachers to St. Vrain Valley Schools and ***Essential Health Skills for Middle School, 4th Edition, Essential Health Skills for High School, 5th Edition*** and ***Human Development, Relationships, and Sexual Health Companion for High School***. This will be budgeted annually through the District curriculum budget.

Annual ongoing costs will be funded through the Curriculum Department and will not exceed \$10,000 each fiscal year.

GRATITUDE

Heartfelt thanks to the committee members and pilot teachers who spent many hours bringing this recommendation to the District:

Adoption Committee Members

Abby Hicks, Mead High School
Amanda Kurjak, Skyline High School
Ashley Beaudoin, Longmont High School
Kristi Anderson, Erie High School
Sheli Mares, Frederick High School
Christy Clark-Weese, Coal Ridge Middle School
Payton Garcia, Altona Middle School
Matthew Knight, Indian Peaks Elementary School

Pilot Teachers

Adam Strah, Niwot High School
Adrian Jiron, Longs Peak Middle School
Abby Hicks, Mead High School
Amanda Kurjak, Skyline High School
Ann Marie Andrews, Niwot High School
Ashley Beaudoin, Longmont High School
Ben Mueller, Erie Middle School
Christy Clark-Weese, Coal Ridge Middle School
Danielle Unrein, Longmont High School
David Goodman, Lyons Middle Senior High School
Duran Collins, Erie Middle School
Felicia Clifford, Mead Middle School
Jason Helmus, Westview Middle School
Jeremy Mercer, Silver Creek High School
Josh Lemon, Timberline PK-8

Kaitie Vanetta, Westview Middle School
Kelly Christensen, Niwot High School
Kevin Custis, Soaring Heights PK-8
Kim Kepler, Erie High School
Kristi Anderson, Erie High School
Makaylin Martinez, Frederick High School
Murray Wallace, LaunchED
Payton Garcia, Altona Middle School
Rebecca Freeman, Longmont High School
Riley Grabau, Erie High School
Ryann Charles, Trail Ridge Middle School
Sheli Mares, Frederick High School

Learning Services Personnel

Diane Lauer, Chief Academic Officer