Meeting Norms

Stay focused and student centered | Listen actively, respectfully, and without judgment | Communicate with integrity
Honor board time with starting on-time and not being redundant | Limit sidebar conversations
Independent thought and one voice for decisions | Maintain confidentiality

AGENDA - WORK SESSION

Mancos School District Board of Education: The Mancos Public Schools Board of Education provides highly effective governance for our school's strategic student achievement efforts.

September 14, 2026 5:00 PM West Wing Boardroom

I. Establish Quorum

II. Approval of Agenda

III. Review Norms

IV. Strategic Plan
- Special Education Partnership and Administrative Unit (AU), Brandi Durr, Exceptional Student Services Director, San Juan BOCES

V. Board- "Other" Work Session
- 2025-2026 Audit Presentation - Chris Majors, CPA
- Investment Options - Alice Miller, Business Manager
- Authorizer Assurances for Online Schools and Programs

VI. **Policy Review**

Special Policy Updates:
- JKA, JKA-R, JKA-E-1, JKA-E-2: Use of Physical Intervention and Restraint
- DBJ, DJB-R: Federal Procurement
- JLCB, JLCB-R: Immunization of Students
- GBI: Criminial History
- GBEB: Staff Conduct and Responsibilities
- JLF, JLF-R: Reporting Child Abuse and Child Protection

Online Program Policy Update:
- IC/ICA - School Year/School Calendar/Instruction Time

VII. Adjournment

Team Driven Shared Leadership

Exceptional Student Services Unit
201 E. Colfax Avenue, 4th Floor
Denver, CO 80203

April 15, 2026

Re: 2026 AU Determination Letter

Dear Brandi Durr,

The Individuals with Disabilities Education Act (IDEA) requires state agencies, like the Colorado Department of Education (CDE), to share information about each Administrative Unit's (AU's) performance. This includes comparing the AU's results to state goals and statewide performance for Indicators 1 through 14 from the State Performance Plan/Annual Performance Report (SPP/APR). IDEA also requires CDE to evaluate each AU every year to determine how well the AU is meeting the requirements of IDEA. These evaluations are based on data from the SPP/APR, findings from monitoring visits, and other public information. This letter explains both requirements and helps AUs review their systems, and supports, aimed at achieving improved outcomes for students with disabilities.

Each AU's performance is measured based on data submitted by the AU as well as information obtained through general supervision and monitoring activities to determine if the AU:

1) Meets Requirements: if the Overall Percentage is at least 74%,
2) Needs Assistance: if the Overall Percentage is at least 58% but less than 74%,
3) Needs Intervention: if the Overall Percentage is less than 58%,
4) Needs Substantial Intervention: for a substantial failure to comply with a condition of AU eligibility under Part B of the IDEA. 34 C.F.R. §§ 300.200 through 300.213.

The CDE made the following Determination for San Juan BOCES

	Points Earned	Points Eligible	Score (%)
Compliance Matrix	16	16	100.00%
Results Matrix	23.50	36.00	65.28%

Overall Percentage (%)	AU Determination
82.64%	**Meets Requirements**

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How did the CDE make its AU Determination?

Each AU is rated based on a Compliance Matrix and a Results Matrix.

- The **Compliance Matrix** includes scoring from the SPP/APR Compliance Indicators 4A, 4B, 9, 10, 11, 12, 13, and Timely and Accurate Data Submission, and concludes with an overall **Compliance Score**.
- The **Results Matrix** includes scoring from the SPP/APR Results Indicators 1, 2, 3B, 3C, 7, 14, Colorado Measures of Academic Success (CMAS) Median Growth Percentile in English Language Arts (ELA) and Math**,** and Post-School Outcome Interview Attempts, concluding with an overall **Results Score**.

An **Overall Percentage** is calculated by adding 50% of the **Compliance Score** and 50% of the **Results Score**. The CDE then factors in **Special Conditions**, which include areas of noncompliance related to the AUs' adherence with the IDEA, which are calculated independently of the Compliance and Results Scores. Finally, the CDE assigns an **AU Determination Rating**.

What data did the CDE use to make its AU Determination?

The data for AU determinations aligns with the SPP/APR indicator data. This determination represents data for Federal Fiscal Year (FFY) 2024 which corresponds to data collected in School Year (SY) 2024-25 for all Indicators except for Indicators 1, 2, and 4, which report data from 1 year prior (SY 2023-24).

SPP/APR Compliance Indicators

Indicator 4A: Whether the AU has significant discrepancy from the state in the rate of out-of-school suspensions/expulsions of students with disabilities that sum up to greater than 10 days in a school year.

Indicator 4B: Whether the AU has disproportionate representation by race/ethnicity in the rate of out-of-school suspensions/expulsions of students with disabilities that sum up to greater than 10 days in a school year, and the disproportionate representation is due to inappropriate local policies, procedures, or practices.

Indicator 9: Whether the AU has a disproportionate representation of students with disabilities by race/ethnicity due to inappropriate local policies, procedures, or practices.

Indicator 10: Whether the AU has a disproportionate representation of students with disabilities by race/ethnicity in a specific disability category due to inappropriate local policies, procedures, or practices.

Indicator 11: Percent of children who were evaluated within 60 calendar days of receiving parental consent for initial evaluation.

Indicator 12: Percent of children referred by IDEA Part C prior to age 3, who are found eligible for IDEA Part B, and who have an Individualized Education Plan (IEP) developed and implemented by their third birthdays.

Indicator 13: Percent of youth ages 15 and above with an IEP that includes each of the required components for secondary transition.

Timely and Accurate Data Submission: The timeliness and accuracy of data submitted by the AUs under section 616 and 618 of the IDEA.

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SPP/APR Results Indicators

Indicator 1: Percent of youth ages 14 and above with IEPs who exited from school due to graduating with a regular high school diploma.

Indicator 2: Percent of youth ages 14 and above with IEPs who exited from school due to dropping out. *The exit types counted as a dropout are Transferred to a Career and Technical Ed Program, Dropped Out, Expelled, High School Equivalency Diploma (HSED) Transfer, or HSED from a Non-District run program.*

Indicator 3B: Proficiency rate for children with IEPs against grade level academic achievement standards for grades 4, 8, and 11. *Combination of Colorado Measures of Academic Success (CMAS) and SAT scores.*

Indicator 3C: Proficiency rate for children with IEPs against alternate academic achievement standards for grades 4, 8, and 11. *Colorado's alternate academic achievement standards (CoAlt).*

Median Growth Percentile in ELA and Math: CMAS assessments Median Growth Percentile for grades 3 through 8.

Indicator 7: Percent of preschool children who showed substantial growth and those who reached age expectations by the time they exited the program in three areas: 1) positive social-emotional skills, 2) acquisition and use of knowledge and skills, and 3) use of appropriate behaviors.

Indicator 14: Percent of youth who are no longer in secondary school, had IEPs in effect at the time they left school, and meet one of the following criteria: 1) enrolled in higher education within one year of leaving high school, 2) enrolled in some other postsecondary education or training program, 3) competitively employed, or 4) in some other employment within one year of leaving high school.

> **Post-School Outcomes (PSO) Interviews Contact Attempt:** Percentage of the AU’s sample that were contacted for interviews.

Aligning with OSEP Overall Determination Cut Point 5-Year Plan

To align with the Office of Special Education Program’s (OSEP) State Determination cut points, CDE will gradually increase the cut points over the next five years.

Determination Year	Meets Requirements	Needs Assistance	Needs Intervention
Spring 2025	≥73%	≥58% to <73%	<58%
Spring 2026	≥74%	≥58% to <74%	<58%
Spring 2027	≥76%	≥58% to <76%	<58%
Spring 2028	≥78%	≥59% to <78%	<59%
Spring 2029	≥80%	≥60% to <80%	<60%

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Enforcement

The State Education Agency is required to take certain enforcement action(s) if an AU needs assistance for two consecutive years, needs intervention for three or more consecutive years, or at any time the State determines that an AU needs substantial intervention or that there is a substantial failure to comply with any Part B eligibility condition. 34 C.F.R. § 300.604. For more information on enforcement actions under the IDEA, please refer to the OSEP Guidance titled State General Supervision Responsibilities Under Parts C and B of the IDEA: OSEP QA 23-01, E1 through E6.

Conclusion

Attached to this letter below, please find your specific AU data for each indicator. Additional information and guidance can be found on CDE's AU Determinations webpage. In addition to the measures included in the AU Determination, there are additional measures included for information only: Indicators 3A, 3D, 5, 6, 8 and Significant Disproportionality.

CDE is committed to supporting San Juan BOCES in its efforts to improve results for children with disabilities and looks forward to working with you over the next year. Should you have any questions or concerns, please contact Orla Bolger, Supervisor of the ESSU Data Team at Bolger_O@cde.state.co.us.

Sincerely,

Paul Foster, Ed.D.
Assistant Commissioner, Exceptional Student Services
Colorado Department of Education

Section I: Compliance Indicators and Timely and Accurate Data Submission

Indicators 4A and 4B: Suspension/Expulsion 2023-24 SY

Indicator 4A

Measure	AU Rate	4 times State Rate	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has a significant discrepancy if the rate of suspensions and expulsions of greater than 10 days in a school year is more than 4 times the state rate for 3 consecutive years.	0.79	2.13	0.00%	0.00% of AUs had Significant Discrepancy	2	2

Indicator 4B

Measure	AU Status	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has significant discrepancy if one or more racial/ethnic groups have a rate of suspension/expulsion greater than 10 days, which is the result of inappropriate local policies, procedures, or practices, and their rate is more than 4 times the state rate for 3 consecutive years.	No Significant Discrepancy	0.00%	0.00% of AUs had Significant Discrepancy	2	2

Indicator 9: Disproportionate Representation – Identification 2024-25 SY

Measure	AU Status	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has disproportionate representation of racial/ethnic groups in special education and related services, which is the result of inappropriate identification if the risk ratio is greater than 4.0.	No Disproportionate Representation	0.00%	0.00% of AUs had Disproportionate Representation	2	2

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Indicator 10: Disproportionate Representation – Disability Categories 2024-25 SY

Measure	AU Status	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has disproportionate representation of racial/ethnic groups in specific disability categories, which is the result of inappropriate identification if the risk ratio is greater than 4.0.	No Disproportionate Representation	0.00%	0.00% of AUs had Disproportionate Representation	2	2

Indicator 11: Child Find 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of children who were evaluated within 60 days of receiving parental consent for initial evaluation	100.00%	100%	98.95%	2	2

Indicator 12: Early Childhood Transition 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of children referred by Part C prior to age 3, whose eligibility was determined with an IEP implemented by their third birthday (includes students found not eligible)	100.00%	100%	99.40%	2	2

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Indicator 13: Secondary Transition 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of youth aged 15 and above with an IEP that includes each of the required components for Transition IEPs	100.00%	100%	98.47%	2	2

Timely and Accurate Data Submission 2024-25 SY

Measure	Performance	Points Eligible	Points Earned
Timely and Accurate Data Submission of Special Education December Count, Special Education End of Year Collection, Special Education Discipline Collection, and Indicator 13 file review	Data was Timely and Accurate	2	2

Total Compliance Score

Description	Score
Compliance Points Earned:	16
Compliance Points Eligible:	16
Compliance Score (%):	**100.00%**

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Section II: Results Indicators, CMAS Median Growth Percentile in English Language Arts (ELA) and Math, and Post-School Outcome Interview Attempts

Indicator 1: Graduation 2023-24 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of youth with IEPs exiting special education due to graduating with a regular high school diploma.	83.10%	≥ 82.35%	80.30%	6	6

Indicator 2: Dropout 2023-24 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of youth with IEPs exiting special education due to dropping out.	11.27%	≤ 14.59%	16.39%	6	6

Indicators 3B and 3C: State Assessments Proficiency Rates 2024-25 SY

Indicator 3B: Proficiency rate for children with IEPs against academic achievement standards for Colorado Measures of Academic Success (CMAS/SAT)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
3B - Reading - Grade 4	4.92%	≥ 15.41%	11.93%	0.5	0.00
3B - Reading - Grade 8	4.84%	≥ 10.35%	8.91%	0.5	0.00
3B - Reading - High School	8.57%	≥ 18.38%	19.45%	0.5	0.00
3B - Math - Grade 4	4.76%	≥ 11.54%	11.72%	0.5	0.00
3B - Math - Grade 8	1.56%	≥ 11.23%	6.76%	0.5	0.00
3B - Math - High School	0.00%	≥ 6.70%	5.77%	0.5	0.00

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Indicator 3C: Proficiency rate for children with IEPs against Colorado's alternate academic achievement standards (CoAlt)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
3C - Reading - Grade 4	0.00%	≥ 25.94%	13.40%	0.5	0.00
3C - Reading - Grade 8	50.00%	≥ 39.58%	37.14%	0.5	0.50
3C - Reading - High School	66.67%	≥ 39.04%	34.77%	0.5	0.50
3C - Math - Grade 4	50.00%	≥ 29.46%	31.71%	0.5	0.50
3C - Math - Grade 8	0.00%	≥ 14.86%	7.52%	0.5	0.00
3C - Math - High School	66.67%	≥ 7.44%	27.30%	0.5	0.50

Academic Growth 2024-25 SY

Measure Median Growth Percentile (MGP) – CMAS Grades 3-8	AU Score	AU Rating	Points Eligible	Points Earned
Reading	43.0	Approaching	2	1
Math	33.0	Does Not Meet	2	0

Indicators 7A, 7B, and 7C: Preschool Outcomes 2024-25 SY

Each outcome measures the following two summary statements:

1) Growth: Of those preschool children who entered or exited the program below age expectations in each Outcome below, the percent who substantially increased their rate of growth by the time they turned 6 years of age or exited the program.
2) Achievement: The percent of preschool children who were functioning within age expectations in each Outcome below by the time they turned 6 years of age or exited the program.

Indicator 7A: Positive social-emotional skills (including social relationships)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
A1. Growth	58.06%	≥ 75.32%	72.48%	1	0.0
A2. Achievement	66.04%	≥ 63.25%	66.46%	1	1.0

Indicator 7B: Acquisition and use of knowledge and skills (including early language/communication and early literacy)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
B1. Growth	45.71%	≥ 78.87%	75.11%	1	0.0
B2. Achievement	49.06%	≥ 66.95%	64.46%	1	0.0

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Indicator 7C: Use of appropriate behaviors to meet their needs

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
C1. Growth	60.00%	≥ 70.80%	71.64%	1	0.5
C2. Achievement	69.81%	≥ 58.51%	67.64%	1	1.0

Indicators 14A, 14B, and 14C: Post-School Outcomes (PSO) Summer 2025

Percent of youth who had IEPs when they left high school in SY 2023-24, and when interviewed in Summer 2025, found to be:

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
14A – Enrolled in higher education	20.37%	≥ 24.60%	22.71%	2	1
14B – Enrolled in higher education or competitively employed	72.22%	≥ 72.15%	65.03%	2	2
14C – Enrolled in higher education, competitively employed, enrolled in other education, or other employment	75.93%	≥ 82.96%	76.99%	2	1

PSO Contact Attempts

Measure	AU Rate	Goal	State Performance	Points Eligible	Points Earned
PSO Contacts Attempts	100.00%	100%	99.78%	2	2

Total Results Score

Description	Score
Results Points Earned:	23.50
Results Points Eligible:	36.00
Results Score (%):	**65.28%**

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Additional SPP/APR Indicators and Significant Disproportionality Information *Not* Included in the AU Determination Calculation

Indicator 3A: Participation Rate for Children with IEPs 2024-25 SY *(CMAS/SAT/CoAlt)*

Measure	AU Rate	State SPP Target	State Performance
3A - Reading - Grade 4	73.86%	≥ 95.00%	82.44%
3A - Reading - Grade 8	85.71%	≥ 95.00%	71.65%
3A - Reading – High School	92.68%	≥ 95.00%	70.12%
3A - Math - Grade 4	76.14%	≥ 95.00%	82.87%
3A - Math – Grade 8	88.31%	≥ 95.00%	71.60%
3A - Math - High School	92.68%	≥ 95.00%	70.05%

Indicator 3D: Gap in Proficiency Rates for Children with IEPs Compared to All Students 2024-25 SY *(CMAS/SAT)*

Measure	AU Rate	State SPP Target	State Performance
3D Gap Reading Grade 4	31.39	≤ 37.11	29.37
3D Gap Reading Grade 8	30.95	≤ 39.74	34.95
3D Gap Reading High School	44.00	≤ 41.60	42.04
3D Gap Math Grade 4	20.66	≤ 25.27	24.79
3D Gap Math Grade 8	19.94	≤ 31.52	27.94
3D Gap Math High School	21.89	≤ 29.70	26.75

Indicators 5A, 5B, and 5C: Education Environments (Children 5 in Kindergarten – Age 21) 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance
5A - Percent of children with IEPs aged 5 who are enrolled in kindergarten and aged 6 through 21 served in regular class at least 80% of the time	82.22%	≥ 78.67%	80.91%

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Measure	AU Rate	State SPP Target	State Performance
5B - Percent of children with IEPs aged 5 who are enrolled in kindergarten and aged 6 through 21 served in regular class less than 40% of the time	3.30%	≤ 5.09%	4.49%
5C - Percent of children with IEPs aged 5 who are enrolled in kindergarten and aged 6 through 21 served in separate schools/facilities, homebound, or hospital	0.39%	≤ 2.20%	1.81%

Indicators 6A, 6B, and 6C: Preschool Environments 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance
6A - Percent of children with IEPs aged 3, 4, and aged 5 who are enrolled in a preschool program attending a regular early childhood program and receiving the majority of services in a regular early childhood program	98.95%	≥ 91.92%	92.59%
6B - Percent of children with IEPs aged 3, 4, and aged 5 who are enrolled in a preschool program attending a separate special education class, separate school, or residential facility	0.00%	≤ 3.37%	2.27%
6C - Percent of children ages 3, 4, and 5 with IEPs receiving special education and related services in the home	1.05%	≤ 0.23%	0.06%

Indicator 8: Parent Involvement 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities.	64.29%	≥ 82.19%	81.28%

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Significant Disproportionality 2024-25 SY

As a condition of accepting federal funds, the CDE must collect and examine data to determine if Significant Disproportionality based on race and ethnicity is occurring in the State, or any of its AUs. In Colorado, an AU's status is:

- Significantly Disproportionate: if they have shown significant disproportionality in a particular category for 3 consecutive years,
- On Watch: if they have shown significant disproportionality in a particular category for one or two years, and
- Making Reasonable Progress: If they have shown significant disproportionality for 3 consecutive years but have lowered their ratio by a reasonable amount for two consecutive years.

In accordance with 34 C.F.R. § 300.646, the CDE must determine if disproportionate representation occurs in the following areas:

Measure	Significant Disproportionality Status	Category
Identification - The identification of children with disabilities, including identification of children with particular disabilities, i.e., Intellectual Disability, Specific Learning Disability, Serious Emotional Disorder, Speech or Language Impairment, Other Health Impairment, and Autism Spectrum Disorder	No, did not exceed thresholds	-
Placement - The placement of students in particular education settings	No, did not exceed thresholds	-
Discipline - The incidence, duration, and type of disciplinary actions, including suspensions and expulsions.	No, did not exceed thresholds	-

For more information, visit the [Significant Disproportionality webpage.]

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AU Determination Compliance Rubric

Required Elements	0 points	1 point	2 points
Indicator 4A	The rate of children with disabilities who received suspensions/expulsions for greater than 10 days in a school year was above the set threshold for the current and the previous school year.	The rate of children with disabilities who received suspensions/expulsions for greater than 10 days in a school year was above the set threshold	The rate of children with disabilities who received suspensions/expulsions for greater than 10 days in a school year was below the set threshold
Indicator 4B	At least one racial category was found with significant discrepancy for the current and the previous school year, and policies, procedures, and/or practices were found to contribute to the significant discrepancy and do not comply with requirements relating to the development and implementation of IEPs, the use of positive behavioral interventions and supports, and procedural safeguards.	At least one racial category was found with significant discrepancy.	No racial category was found with significant discrepancy.
Indicator 9	At least one racial category was found with disproportionate representation in identification of students as students with disabilities for the current and the previous year, and the disproportionate representation was found to be the result of inappropriate identification.	At least one racial category was found with disproportionate representation in identification of students as students with disabilities.	No racial category was found with disproportionate representation in identification of students as students with disabilities.

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Required Elements	0 points	1 point	2 points
Indicator 10	At least one racial category was found with disproportionate representation in identification of specific disability category for the current and the previous year, and 2) the disproportionate representation was found to be the result of inappropriate identification.	At least one racial category was found with disproportionate representation in identification of specific disability category	No racial category was found with disproportionate representation in identification of specific disability category
Indicators 11, 12, and 13	Less than 75%; or Less than 95% for the current and previous year	75% - 94%	95% - 100%
Timely and accurate data submission (December Count, SpEd EOY, SpEd Discipline, Indicator 13, and Fiscal)	Three or more of the data submissions were late and/or inaccurate.	One or two of the data submissions were late and/or inaccurate.	No data submissions were late and/or inaccurate.
Special Conditions	See below		

Special Conditions

Special Conditions include issues related to the AUs' compliance with the IDEA. These issues determine the level of the AU's Determination independent of their Compliance Score or Results Score. For example, failure to correct identified noncompliance in 365 days or non-timely compliance with the remedies issued in a state complaint could lower the level of AU Determination by one level from what would otherwise be based on the Compliance and Results Scores (e.g., Meets Requirement becomes Needs Assistance). [State General Supervision Responsibilities Under Parts B and C of the IDEA (OSEP QA 23-01)] and ECEA Rule 7.05(6). Findings in an unresolved fiscal single audit could lower the level of AU Determination by one level from what would otherwise be based on the Compliance and Results Scores, and the findings for more than two consecutive years would result in the AU Determination of Needs Intervention. The issue and its corresponding appropriate AU Determination would be determined on an as-needed basis.

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AU Determination Results Rubric

AU Determinations Required Elements	Points Eligible	<=79% of Target 0 points	80%-99% of Target Half points	Met Target Full points
Indicator 1: Graduation	6	< 65.88%	≥ 65.88%	≥ 82.35%
Indicator 2: Dropout	6	> 17.51%	≤ 17.51%	≤ 14.59%
Indicator 3B: CMAS Reading Grade 4	.5	< 12.33%	≥ 12.33%	≥ 15.41%
Indicator 3B: CMAS Reading Grade 8	.5	< 8.28%	≥ 8.28%	≥ 10.35%
Indicator 3B: CMAS Reading High School	.5	< 14.70%	≥ 14.70%	≥ 18.38%
Indicator 3B: CMAS Math Grade 4	.5	< 9.23%	≥ 9.23%	≥ 11.54%
Indicator 3B: CMAS Math Grade 8	.5	< 8.98%	≥ 8.98%	≥ 11.23%
Indicator 3B: CMAS Math High School	.5	< 5.36%	≥ 5.36%	≥ 6.70%
Indicator 3C: CoAlt Reading Grade 4	.5	< 20.75%	≥ 20.75%	≥ 25.94%
Indicator 3C: CoAlt Reading Grade 8	.5	< 31.66%	≥ 31.66%	≥ 39.58%
Indicator 3C: CoAlt Reading High School	.5	< 31.23%	≥ 31.23%	≥ 39.04%
Indicator 3C: CoAlt Math Grade 4	.5	< 23.57%	≥ 23.57%	≥ 29.46%
Indicator 3C: CoAlt Math Grade 8	.5	< 11.89%	≥ 11.89%	≥ 14.86%
Indicator 3C: CoAlt Math High School	.5	< 5.95%	≥ 5.95%	≥ 7.44%
Indicator 7A1: Preschool Social-Emotional Growth	1	< 60.26%	≥ 60.26%	≥ 75.32%
Indicator 7A2: Preschool Social-Emotional Achievement	1	< 50.60%	≥ 50.60%	≥ 63.25%
Indicator 7B1: Preschool Knowledge and Skills Growth	1	< 63.10%	≥ 63.10%	≥ 78.87%
Indicator 7B2: Preschool Knowledge and Skills Achievement	1	< 53.56%	≥ 53.56%	≥ 66.95%
Indicator 7C1: Preschool Behavior Growth	1	< 56.64%	≥ 56.64%	≥ 70.80%
Indicator 7C2: Preschool Behavior Achievement	1	< 46.81%	≥ 46.81%	≥ 58.51%
Indicator 14A: PSO Enrolled in higher education	2	< 19.68%	≥ 19.68%	≥ 24.60%
Indicator 14B: PSO Enrolled in higher education or competitively employed	2	< 57.72%	≥ 57.72%	≥ 72.15%
Indicator 14C: PSO Enrolled in higher education or in some other postsecondary education or training program; or competitively employed or in some other employment	2	< 66.37%	≥ 66.37%	≥ 82.96%

Academic Growth	Points Eligible	0 Points	Half Points	Full Points
Median Growth Percentile - Reading	2	Does not Meet < 35	Approaching ≥ 35	Meets or Exceeds ≥ 50
Median Growth Percentile - Math	2	Does not Meet < 35	Approaching ≥ 35	Meets or Exceeds ≥ 50

Post School Outcomes (PSO)	Points Eligible	0 points	Full Points
PSO Contacts Attempts	2	< 100%	100%

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EXCEPTIONAL PROFESSIONALS
CARING CULTURE

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SAN JUAN BOCES

Meet your San Juan BOCES Team! All SJBOCES Specialized Service Providers (SSPs) are dedicated providing a continuum of quality services for all students and families. BOCES SSPs work collaboratively with you. We are part of your ESS team and will be at your school regularly to support students staff and families. Please reach out to us!

Bailey Brinkerhoff,
PSY Intern
bbrinkerhoff@sjboces.org

The School Psychologist is a resource for schools regarding all things related to Exceptional Student Services (ESS). This includes but is not limited to referrals, evaluations, consultation, interventions, state and federal compliance, and the Individual Education Plan (IEP) process.

Dan Hancock
dhancock@sjboces.org

The School Social Worker is a resource for all things related to mental health, behavior, community resources and family engagement.

Nick Lawrence
nlawrence@sjboces.org

Adriene Ratican
aratican@sjboces.org

The Speech-Language Pathologist addresses all aspects of communication such as articulation, oral/written language and social communication to support meaningful student outcomes.

Jessica Groom
jgroom@sjboces.org

The Occupational Therapist supports student independence throughout the school day related to motor and self help skills. Your OT is a great resource for sensory processing and student accommodations as well.

Stacy Huston
shuston@sjboces.org

Physical Therapists work collaboratively with a student's IEP team and participate in screening, evaluation, program planning, and intervention so they can maximize their participation in their educational program.

Robin Halloran
rhalloran@sjboces.org

The BETA Coordinator serves at risk students in grades 6-8 and works collaboratively with the entire team, community providers and the family.

Brandi Durr
bdurr@sjboces.org

The ESS Coordinator/Director is here to support your entire team with any and all questions you may have around disability and IDEA compliance.

Mancos School District

HOME

More Resources from San Juan BOCES

As your Special Education Administrative Unit, the San Juan BOCES has many resources for your school team. Contact us with any questions you may have.

Physical Therapists work collaboratively with a student's IEP team and participate in screening, evaluation, program planning, and intervention so they can maximize their participation in their educational program.

Janis Milliet
jmilliet@sjboces.org

Dr. Stacy Huston
shuston@sjboces.org

Dr. Kasey Hope,
Audiologist
khope@sjboces.org

BOCES Preschool and Early Childhood Services are provided through Early Childhood Special Educators.

Ame Jennings, Early Childhood Special Educator

Jamie Gustine, Early Childhood Special Educator

Amy Hall, Early Childhood Special Educator

Misty Garver, Early Childhood Special Educator

SJBOCES provides **audiology and deaf education services** as well as well as **vision and mobility services** for students.

Heather Johnston,
Teacher of the Deaf and Hard of Hearing
hjohnston@sjboces.org

Behavior Coaching Services are provided to support students with significant behavioral needs.

Jodi Rhodus, Behavior Coaching Specialist
jrhodus@sjboces.org

Mike Planskar, Teacher of Students with Visual Impairments & Orientation & Mobility Specialist
mplansker@sjboces.org

Carly Curtis, Early Childhood Coordinator
ccurtis@sjboces.org

Director of Gifted Education, Nisia Patalan
npatalan@sjboces.org

Southwest Colorado eSchool
Megs Johnson
Principal
mjohnson@southwestcoloradoeschool.org

Technology (Google Trainer) and Assistive Tech Coordinator
Robyn Kellogg
rkellogg@sjboces.org

Even **More** Resources from San Juan BOCES

San Juan BOCES is also home to several regional resources that include behind the scenes technical assistance and services that are outside of Special Education for you and your students. Reach out directly to the supervisor, or visit our website, www.sjboces.org to learn more.

SWAP, School to Work Alliance Program

Rhonda Padilla
rpadilla@sjboces.org

Laurie Gutierrez
lgutierrez@sjboces.org

Lisa Hunt
lhunt@sjboces.org

Chris Rennaker
crennaker@sjboces.org

Grants and Innovation: San Juan BOCES provides the Counselor Corps, and Carl Perkins Grants as well as the Induction Program, and the ETrain opportunity for evaluators.

Steve Otter
sotter@sjboces.org

Paraprofessional Academy

Cara Kropp, School Psychologist, Paraprofessional Academy Coordinator ckropp@sjboces.org

Multi Tiered Systems of Support MTSS

Brandi Durr, ESS Director, CO-MTSS Coordinator bdurr@sjboces.org

Data Reporting and Compliance

Lisa Reimers, Data and Compliance Manager ext 192, lreimers@sjboces.org

The Executive Director works collaboratively with the Board, the member district Superintendents, the San Juan BOCES Staff and community partners to facilitate quality interventions, initiatives and services to schools, families and students in the region.
Royce Tranum rtranum@sjboces.org **970-247-3261 ext.154**

COLORADO
Department of Education

Exceptional Student Services Unit
201 E. Colfax Avenue, 4th Floor
Denver, CO 80203

April 15, 2026

Re: 2026 AU Determination Letter

Dear Brandi Durr,

The Individuals with Disabilities Education Act (IDEA) requires state agencies, like the Colorado Department of Education (CDE), to share information about each Administrative Unit's (AU's) performance. This includes comparing the AU's results to state goals and statewide performance for Indicators 1 through 14 from the State Performance Plan/Annual Performance Report (SPP/APR). IDEA also requires CDE to evaluate each AU every year to determine how well the AU is meeting the requirements of IDEA. These evaluations are based on data from the SPP/APR, findings from monitoring visits, and other public information. This letter explains both requirements and helps AUs review their systems, and supports, aimed at achieving improved outcomes for students with disabilities.

Each AU's performance is measured based on data submitted by the AU as well as information obtained through general supervision and monitoring activities to determine if the AU:

1) Meets Requirements: if the Overall Percentage is at least 74%,
2) Needs Assistance: if the Overall Percentage is at least 58% but less than 74%,
3) Needs Intervention: if the Overall Percentage is less than 58%,
4) Needs Substantial Intervention: for a substantial failure to comply with a condition of AU eligibility under Part B of the IDEA. 34 C.F.R. §§ 300.200 through 300.213.

The CDE made the following Determination for San Juan BOCES

	Points Earned	Points Eligible	Score (%)
Compliance Matrix	16	16	100.00%
Results Matrix	23.50	36.00	65.28%

Overall Percentage (%)	AU Determination
82.64%	**Meets Requirements**

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How did the CDE make its AU Determination?

Each AU is rated based on a Compliance Matrix and a Results Matrix.

- The **Compliance Matrix** includes scoring from the SPP/APR Compliance Indicators 4A, 4B, 9, 10, 11, 12, 13, and Timely and Accurate Data Submission, and concludes with an overall **Compliance Score**.
- The **Results Matrix** includes scoring from the SPP/APR Results Indicators 1, 2, 3B, 3C, 7, 14, Colorado Measures of Academic Success (CMAS) Median Growth Percentile in English Language Arts (ELA) and Math**,** and Post-School Outcome Interview Attempts, concluding with an overall **Results Score**.

An **Overall Percentage** is calculated by adding 50% of the **Compliance Score** and 50% of the **Results Score**. The CDE then factors in **Special Conditions**, which include areas of noncompliance related to the AUs' adherence with the IDEA, which are calculated independently of the Compliance and Results Scores. Finally, the CDE assigns an **AU Determination Rating**.

What data did the CDE use to make its AU Determination?

The data for AU determinations aligns with the SPP/APR indicator data. This determination represents data for Federal Fiscal Year (FFY) 2024 which corresponds to data collected in School Year (SY) 2024-25 for all Indicators except for Indicators 1, 2, and 4, which report data from 1 year prior (SY 2023-24).

SPP/APR Compliance Indicators

Indicator 4A: Whether the AU has significant discrepancy from the state in the rate of out-of-school suspensions/expulsions of students with disabilities that sum up to greater than 10 days in a school year.

Indicator 4B: Whether the AU has disproportionate representation by race/ethnicity in the rate of out-of-school suspensions/expulsions of students with disabilities that sum up to greater than 10 days in a school year, and the disproportionate representation is due to inappropriate local policies, procedures, or practices.

Indicator 9: Whether the AU has a disproportionate representation of students with disabilities by race/ethnicity due to inappropriate local policies, procedures, or practices.

Indicator 10: Whether the AU has a disproportionate representation of students with disabilities by race/ethnicity in a specific disability category due to inappropriate local policies, procedures, or practices.

Indicator 11: Percent of children who were evaluated within 60 calendar days of receiving parental consent for initial evaluation.

Indicator 12: Percent of children referred by IDEA Part C prior to age 3, who are found eligible for IDEA Part B, and who have an Individualized Education Plan (IEP) developed and implemented by their third birthdays.

Indicator 13: Percent of youth ages 15 and above with an IEP that includes each of the required components for secondary transition.

Timely and Accurate Data Submission: The timeliness and accuracy of data submitted by the AUs under section 616 and 618 of the IDEA.

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SPP/APR Results Indicators

Indicator 1: Percent of youth ages 14 and above with IEPs who exited from school due to graduating with a regular high school diploma.

Indicator 2: Percent of youth ages 14 and above with IEPs who exited from school due to dropping out. *The exit types counted as a dropout are Transferred to a Career and Technical Ed Program, Dropped Out, Expelled, High School Equivalency Diploma (HSED) Transfer, or HSED from a Non-District run program.*

Indicator 3B: Proficiency rate for children with IEPs against grade level academic achievement standards for grades 4, 8, and 11. *Combination of Colorado Measures of Academic Success (CMAS) and SAT scores.*

Indicator 3C: Proficiency rate for children with IEPs against alternate academic achievement standards for grades 4, 8, and 11. *Colorado's alternate academic achievement standards (CoAlt).*

Median Growth Percentile in ELA and Math: CMAS assessments Median Growth Percentile for grades 3 through 8.

Indicator 7: Percent of preschool children who showed substantial growth and those who reached age expectations by the time they exited the program in three areas: 1) positive social-emotional skills, 2) acquisition and use of knowledge and skills, and 3) use of appropriate behaviors.

Indicator 14: Percent of youth who are no longer in secondary school, had IEPs in effect at the time they left school, and meet one of the following criteria: 1) enrolled in higher education within one year of leaving high school, 2) enrolled in some other postsecondary education or training program, 3) competitively employed, or 4) in some other employment within one year of leaving high school.

> **Post-School Outcomes (PSO) Interviews Contact Attempt:** Percentage of the AU's sample that were contacted for interviews.

Aligning with OSEP Overall Determination Cut Point 5-Year Plan

To align with the Office of Special Education Program's (OSEP) State Determination cut points, CDE will gradually increase the cut points over the next five years.

Determination Year	Meets Requirements	Needs Assistance	Needs Intervention
Spring 2025	≥73%	≥58% to <73%	<58%
Spring 2026	≥74%	≥58% to <74%	<58%
Spring 2027	≥76%	≥58% to <76%	<58%
Spring 2028	≥78%	≥59% to <78%	<59%
Spring 2029	≥80%	≥60% to <80%	<60%

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Enforcement

The State Education Agency is required to take certain enforcement action(s) if an AU needs assistance for two consecutive years, needs intervention for three or more consecutive years, or at any time the State determines that an AU needs substantial intervention or that there is a substantial failure to comply with any Part B eligibility condition. 34 C.F.R. § 300.604. For more information on enforcement actions under the IDEA, please refer to the OSEP Guidance titled State General Supervision Responsibilities Under Parts C and B of the IDEA: OSEP QA 23-01, E1 through E6.

Conclusion

Attached to this letter below, please find your specific AU data for each indicator. Additional information and guidance can be found on CDE's AU Determinations webpage. In addition to the measures included in the AU Determination, there are additional measures included for information only: Indicators 3A, 3D, 5, 6, 8 and Significant Disproportionality.

CDE is committed to supporting San Juan BOCES in its efforts to improve results for children with disabilities and looks forward to working with you over the next year. Should you have any questions or concerns, please contact Orla Bolger, Supervisor of the ESSU Data Team at Bolger_O@cde.state.co.us.

Sincerely,

Paul Foster

Paul Foster, Ed.D.
Assistant Commissioner, Exceptional Student Services
Colorado Department of Education

Section I: Compliance Indicators and Timely and Accurate Data Submission

Indicators 4A and 4B: Suspension/Expulsion 2023-24 SY

Indicator 4A

Measure	AU Rate	4 times State Rate	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has a significant discrepancy if the rate of suspensions and expulsions of greater than 10 days in a school year is more than 4 times the state rate for 3 consecutive years.	0.79	2.13	0.00%	0.00% of AUs had Significant Discrepancy	2	2

Indicator 4B

Measure	AU Status	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has significant discrepancy if one or more racial/ethnic groups have a rate of suspension/expulsion greater than 10 days, which is the result of inappropriate local policies, procedures, or practices, and their rate is more than 4 times the state rate for 3 consecutive years.	No Significant Discrepancy	0.00%	0.00% of AUs had Significant Discrepancy	2	2

Indicator 9: Disproportionate Representation – Identification 2024-25 SY

Measure	AU Status	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has disproportionate representation of racial/ethnic groups in special education and related services, which is the result of inappropriate identification if the risk ratio is greater than 4.0.	No Disproportionate Representation	0.00%	0.00% of AUs had Disproportionate Representation	2	2

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Indicator 10: Disproportionate Representation – Disability Categories 2024-25 SY

Measure	AU Status	State SPP Target	State Performance	Points Eligible	Points Earned
An AU has disproportionate representation of racial/ethnic groups in specific disability categories, which is the result of inappropriate identification if the risk ratio is greater than 4.0.	No Disproportionate Representation	0.00%	0.00% of AUs had Disproportionate Representation	2	2

Indicator 11: Child Find 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of children who were evaluated within 60 days of receiving parental consent for initial evaluation	100.00%	100%	98.95%	2	2

Indicator 12: Early Childhood Transition 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of children referred by Part C prior to age 3, whose eligibility was determined with an IEP implemented by their third birthday (includes students found not eligible)	100.00%	100%	99.40%	2	2

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Indicator 13: Secondary Transition 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of youth aged 15 and above with an IEP that includes each of the required components for Transition IEPs	100.00%	100%	98.47%	2	2

Timely and Accurate Data Submission 2024-25 SY

Measure	Performance	Points Eligible	Points Earned
Timely and Accurate Data Submission of Special Education December Count, Special Education End of Year Collection, Special Education Discipline Collection, and Indicator 13 file review	Data was Timely and Accurate	2	2

Total Compliance Score

Description	Score
Compliance Points Earned:	16
Compliance Points Eligible:	16
Compliance Score (%):	**100.00%**

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Section II: Results Indicators, CMAS Median Growth Percentile in English Language Arts (ELA) and Math, and Post-School Outcome Interview Attempts

Indicator 1: Graduation 2023-24 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of youth with IEPs exiting special education due to graduating with a regular high school diploma.	83.10%	≥ 82.35%	80.30%	6	6

Indicator 2: Dropout 2023-24 SY

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
Percent of youth with IEPs exiting special education due to dropping out.	11.27%	≤ 14.59%	16.39%	6	6

Indicators 3B and 3C: State Assessments Proficiency Rates 2024-25 SY

Indicator 3B: Proficiency rate for children with IEPs against academic achievement standards for Colorado Measures of Academic Success (CMAS/SAT)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
3B - Reading - Grade 4	4.92%	≥ 15.41%	11.93%	0.5	0.00
3B - Reading - Grade 8	4.84%	≥ 10.35%	8.91%	0.5	0.00
3B - Reading - High School	8.57%	≥ 18.38%	19.45%	0.5	0.00
3B - Math - Grade 4	4.76%	≥ 11.54%	11.72%	0.5	0.00
3B - Math - Grade 8	1.56%	≥ 11.23%	6.76%	0.5	0.00
3B - Math - High School	0.00%	≥ 6.70%	5.77%	0.5	0.00

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Indicator 3C: Proficiency rate for children with IEPs against Colorado's alternate academic achievement standards (CoAlt)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
3C - Reading - Grade 4	0.00%	≥ 25.94%	13.40%	0.5	0.00
3C - Reading - Grade 8	50.00%	≥ 39.58%	37.14%	0.5	0.50
3C - Reading - High School	66.67%	≥ 39.04%	34.77%	0.5	0.50
3C - Math - Grade 4	50.00%	≥ 29.46%	31.71%	0.5	0.50
3C - Math - Grade 8	0.00%	≥ 14.86%	7.52%	0.5	0.00
3C - Math - High School	66.67%	≥ 7.44%	27.30%	0.5	0.50

Academic Growth 2024-25 SY

Measure Median Growth Percentile (MGP) – CMAS Grades 3-8	AU Score	AU Rating	Points Eligible	Points Earned
Reading	43.0	Approaching	2	1
Math	33.0	Does Not Meet	2	0

Indicators 7A, 7B, and 7C: Preschool Outcomes 2024-25 SY

Each outcome measures the following two summary statements:

1) Growth: Of those preschool children who entered or exited the program below age expectations in each Outcome below, the percent who substantially increased their rate of growth by the time they turned 6 years of age or exited the program.
2) Achievement: The percent of preschool children who were functioning within age expectations in each Outcome below by the time they turned 6 years of age or exited the program.

Indicator 7A: Positive social-emotional skills (including social relationships)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
A1. Growth	58.06%	≥ 75.32%	72.48%	1	0.0
A2. Achievement	66.04%	≥ 63.25%	66.46%	1	1.0

Indicator 7B: Acquisition and use of knowledge and skills (including early language/communication and early literacy)

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
B1. Growth	45.71%	≥ 78.87%	75.11%	1	0.0
B2. Achievement	49.06%	≥ 66.95%	64.46%	1	0.0

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Indicator 7C: Use of appropriate behaviors to meet their needs

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
C1. Growth	60.00%	≥ 70.80%	71.64%	1	0.5
C2. Achievement	69.81%	≥ 58.51%	67.64%	1	1.0

Indicators 14A, 14B, and 14C: Post-School Outcomes (PSO) Summer 2025

Percent of youth who had IEPs when they left high school in SY 2023-24, and when interviewed in Summer 2025, found to be:

Measure	AU Rate	State SPP Target	State Performance	Points Eligible	Points Earned
14A – Enrolled in higher education	20.37%	≥ 24.60%	22.71%	2	1
14B – Enrolled in higher education or competitively employed	72.22%	≥ 72.15%	65.03%	2	2
14C – Enrolled in higher education, competitively employed, enrolled in other education, or other employment	75.93%	≥ 82.96%	76.99%	2	1

PSO Contact Attempts

Measure	AU Rate	Goal	State Performance	Points Eligible	Points Earned
PSO Contacts Attempts	100.00%	100%	99.78%	2	2

Total Results Score

Description	Score
Results Points Earned:	23.50
Results Points Eligible:	36.00
Results Score (%):	**65.28%**

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Additional SPP/APR Indicators and Significant Disproportionality Information *Not* Included in the AU Determination Calculation

Indicator 3A: Participation Rate for Children with IEPs 2024-25 SY *(CMAS/SAT/CoAlt)*

Measure	AU Rate	State SPP Target	State Performance
3A - Reading - Grade 4	73.86%	≥ 95.00%	82.44%
3A - Reading - Grade 8	85.71%	≥ 95.00%	71.65%
3A - Reading – High School	92.68%	≥ 95.00%	70.12%
3A - Math - Grade 4	76.14%	≥ 95.00%	82.87%
3A - Math – Grade 8	88.31%	≥ 95.00%	71.60%
3A - Math - High School	92.68%	≥ 95.00%	70.05%

Indicator 3D: Gap in Proficiency Rates for Children with IEPs Compared to All Students 2024-25 SY *(CMAS/SAT)*

Measure	AU Rate	State SPP Target	State Performance
3D Gap Reading Grade 4	31.39	≤ 37.11	29.37
3D Gap Reading Grade 8	30.95	≤ 39.74	34.95
3D Gap Reading High School	44.00	≤ 41.60	42.04
3D Gap Math Grade 4	20.66	≤ 25.27	24.79
3D Gap Math Grade 8	19.94	≤ 31.52	27.94
3D Gap Math High School	21.89	≤ 29.70	26.75

Indicators 5A, 5B, and 5C: Education Environments (Children 5 in Kindergarten – Age 21) 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance
5A - Percent of children with IEPs aged 5 who are enrolled in kindergarten and aged 6 through 21 served in regular class at least 80% of the time	82.22%	≥ 78.67%	80.91%

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Measure	AU Rate	State SPP Target	State Performance
5B - Percent of children with IEPs aged 5 who are enrolled in kindergarten and aged 6 through 21 served in regular class less than 40% of the time	3.30%	≤ 5.09%	4.49%
5C - Percent of children with IEPs aged 5 who are enrolled in kindergarten and aged 6 through 21 served in separate schools/facilities, homebound, or hospital	0.39%	≤ 2.20%	1.81%

Indicators 6A, 6B, and 6C: Preschool Environments 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance
6A - Percent of children with IEPs aged 3, 4, and aged 5 who are enrolled in a preschool program attending a regular early childhood program and receiving the majority of services in a regular early childhood program	98.95%	≥ 91.92%	92.59%
6B - Percent of children with IEPs aged 3, 4, and aged 5 who are enrolled in a preschool program attending a separate special education class, separate school, or residential facility	0.00%	≤ 3.37%	2.27%
6C - Percent of children ages 3, 4, and 5 with IEPs receiving special education and related services in the home	1.05%	≤ 0.23%	0.06%

Indicator 8: Parent Involvement 2024-25 SY

Measure	AU Rate	State SPP Target	State Performance
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities.	64.29%	≥ 82.19%	81.28%

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Significant Disproportionality 2024-25 SY

As a condition of accepting federal funds, the CDE must collect and examine data to determine if Significant Disproportionality based on race and ethnicity is occurring in the State, or any of its AUs. In Colorado, an AU's status is:

- Significantly Disproportionate: if they have shown significant disproportionality in a particular category for 3 consecutive years,
- On Watch: if they have shown significant disproportionality in a particular category for one or two years, and
- Making Reasonable Progress: If they have shown significant disproportionality for 3 consecutive years but have lowered their ratio by a reasonable amount for two consecutive years.

In accordance with 34 C.F.R. § 300.646, the CDE must determine if disproportionate representation occurs in the following areas:

Measure	Significant Disproportionality Status	Category
Identification - The identification of children with disabilities, including identification of children with particular disabilities, i.e., Intellectual Disability, Specific Learning Disability, Serious Emotional Disorder, Speech or Language Impairment, Other Health Impairment, and Autism Spectrum Disorder	No, did not exceed thresholds	-
Placement - The placement of students in particular education settings	No, did not exceed thresholds	-
Discipline - The incidence, duration, and type of disciplinary actions, including suspensions and expulsions.	No, did not exceed thresholds	-

For more information, visit the Significant Disproportionality webpage.

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AU Determination Compliance Rubric

Required Elements	0 points	1 point	2 points
Indicator 4A	The rate of children with disabilities who received suspensions/expulsions for greater than 10 days in a school year was above the set threshold for the current and the previous school year.	The rate of children with disabilities who received suspensions/expulsions for greater than 10 days in a school year was above the set threshold	The rate of children with disabilities who received suspensions/expulsions for greater than 10 days in a school year was below the set threshold
Indicator 4B	At least one racial category was found with significant discrepancy for the current and the previous school year, and policies, procedures, and/or practices were found to contribute to the significant discrepancy and do not comply with requirements relating to the development and implementation of IEPs, the use of positive behavioral interventions and supports, and procedural safeguards.	At least one racial category was found with significant discrepancy.	No racial category was found with significant discrepancy.
Indicator 9	At least one racial category was found with disproportionate representation in identification of students as students with disabilities for the current and the previous year, and the disproportionate representation was found to be the result of inappropriate identification.	At least one racial category was found with disproportionate representation in identification of students as students with disabilities.	No racial category was found with disproportionate representation in identification of students as students with disabilities.

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Required Elements	0 points	1 point	2 points
Indicator 10	At least one racial category was found with disproportionate representation in identification of specific disability category for the current and the previous year, and 2) the disproportionate representation was found to be the result of inappropriate identification.	At least one racial category was found with disproportionate representation in identification of specific disability category	No racial category was found with disproportionate representation in identification of specific disability category
Indicators 11, 12, and 13	Less than 75%; or Less than 95% for the current and previous year	75% - 94%	95% - 100%
Timely and accurate data submission (December Count, SpEd EOY, SpEd Discipline, Indicator 13, and Fiscal)	Three or more of the data submissions were late and/or inaccurate.	One or two of the data submissions were late and/or inaccurate.	No data submissions were late and/or inaccurate.
Special Conditions	See below		

Special Conditions

Special Conditions include issues related to the AUs' compliance with the IDEA. These issues determine the level of the AU's Determination independent of their Compliance Score or Results Score. For example, failure to correct identified noncompliance in 365 days or non-timely compliance with the remedies issued in a state complaint could lower the level of AU Determination by one level from what would otherwise be based on the Compliance and Results Scores (e.g., Meets Requirement becomes Needs Assistance). State General Supervision Responsibilities Under Parts B and C of the IDEA (OSEP QA 23-01) and ECEA Rule 7.05(6). Findings in an unresolved fiscal single audit could lower the level of AU Determination by one level from what would otherwise be based on the Compliance and Results Scores, and the findings for more than two consecutive years would result in the AU Determination of Needs Intervention. The issue and its corresponding appropriate AU Determination would be determined on an as-needed basis.

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AU Determination Results Rubric

AU Determinations Required Elements	Points Eligible	<=79% of Target 0 points	80%-99% of Target Half points	Met Target Full points
Indicator 1: Graduation	6	< 65.88%	≥ 65.88%	≥ 82.35%
Indicator 2: Dropout	6	> 17.51%	≤ 17.51%	≤ 14.59%
Indicator 3B: CMAS Reading Grade 4	.5	< 12.33%	≥ 12.33%	≥ 15.41%
Indicator 3B: CMAS Reading Grade 8	.5	< 8.28%	≥ 8.28%	≥ 10.35%
Indicator 3B: CMAS Reading High School	.5	< 14.70%	≥ 14.70%	≥ 18.38%
Indicator 3B: CMAS Math Grade 4	.5	< 9.23%	≥ 9.23%	≥ 11.54%
Indicator 3B: CMAS Math Grade 8	.5	< 8.98%	≥ 8.98%	≥ 11.23%
Indicator 3B: CMAS Math High School	.5	< 5.36%	≥ 5.36%	≥ 6.70%
Indicator 3C: CoAlt Reading Grade 4	.5	< 20.75%	≥ 20.75%	≥ 25.94%
Indicator 3C: CoAlt Reading Grade 8	.5	< 31.66%	≥ 31.66%	≥ 39.58%
Indicator 3C: CoAlt Reading High School	.5	< 31.23%	≥ 31.23%	≥ 39.04%
Indicator 3C: CoAlt Math Grade 4	.5	< 23.57%	≥ 23.57%	≥ 29.46%
Indicator 3C: CoAlt Math Grade 8	.5	< 11.89%	≥ 11.89%	≥ 14.86%
Indicator 3C: CoAlt Math High School	.5	< 5.95%	≥ 5.95%	≥ 7.44%
Indicator 7A1: Preschool Social-Emotional Growth	1	< 60.26%	≥ 60.26%	≥ 75.32%
Indicator 7A2: Preschool Social-Emotional Achievement	1	< 50.60%	≥ 50.60%	≥ 63.25%
Indicator 7B1: Preschool Knowledge and Skills Growth	1	< 63.10%	≥ 63.10%	≥ 78.87%
Indicator 7B2: Preschool Knowledge and Skills Achievement	1	< 53.56%	≥ 53.56%	≥ 66.95%
Indicator 7C1: Preschool Behavior Growth	1	< 56.64%	≥ 56.64%	≥ 70.80%
Indicator 7C2: Preschool Behavior Achievement	1	< 46.81%	≥ 46.81%	≥ 58.51%
Indicator 14A: PSO Enrolled in higher education	2	< 19.68%	≥ 19.68%	≥ 24.60%
Indicator 14B: PSO Enrolled in higher education or competitively employed	2	< 57.72%	≥ 57.72%	≥ 72.15%
Indicator 14C: PSO Enrolled in higher education or in some other postsecondary education or training program; or competitively employed or in some other employment	2	< 66.37%	≥ 66.37%	≥ 82.96%

Academic Growth	Points Eligible	0 Points	Half Points	Full Points
Median Growth Percentile - Reading	2	Does not Meet < 35	Approaching ≥ 35	Meets or Exceeds ≥ 50
Median Growth Percentile - Math	2	Does not Meet < 35	Approaching ≥ 35	Meets or Exceeds ≥ 50

Post School Outcomes (PSO)	Points Eligible	0 points	Full Points
PSO Contacts Attempts	2	< 100%	100%

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SAN JUAN BOCES

Professional Development

2026-2027

Topic	Date/Location	Audience	Registration
STAR Training with Jodi Rhodus	7/28 & 7/29 at Durango BOCES office	ESS teachers, paras and SSPs	STAR training
BOCES New Hire Orientation	7/30 & 7/31 at Durango BOCES office	BOCES new hires	BOCES Events invitation
BOCES All Staff welcome back	8/3 at	All BOCES staff	BOCES Events invitation
Medicaid w/Marlee	8/4 in Cortez a.m. 8/4 in Durango p.m.	SSPs that bill Medicaid	BOCES Events invitation
Early Childhood TPBA/TPBI training	8/5 in Durango	SSPs w/Early Childhood & ECSEs	BOCES Events invitation
Early Childhood ESS Orientation	8/4 virtual 2-4	SSPs w/Early Childhood & ECSEs	BOCES Events invitation
ESS Orientation	8/6 at Fort Lewis College	ESS teachers, SSP, and paraprofessionals	BOCES Events invitation
Dolores CPI	8/7/ in Dolores	Dolores SSPs and ESS teachers	Dolores CPI
Mancos ESS Jump Start	8/10 in Mancos	Mancos SSPs and ESS teachers	Google invite
Ignacio ESS Jump Start	8/10 in Ignacio	Ignacio SSPs and ESS teachers	Google invite
Mancos CPI	8/11 in Mancos	Mancos SSPs and ESS staff	Mancos CPI
Dove Creek Jump Start	8/13 in Dove Creek 8-12	Dove Creek SSPs and ESS teachers	Google invite
Dove Creek CPI	8/12 in Dove Creek 9-3:30	Dove Creek SSPs and ESS staff	Dove Creek CPI
Bayfield ESS Jump Start	8/12 in the PM	Bayfield SSPs and	N/A

Topic	Date/Location	Audience	Registration
		ESS staff	
Silverton ESS Jump Start	8/13 in Silverton	Silverton SSPs and ESS teachers	Google invite
Using AI (High School)	8/14 at Bayfield HS	Bayfield HS teachers	N/A
Pagosa ESS Orientation AM/ Jump Start PM	8/25 in Pagosa	Pagosa SSPs and ESS teachers and paras	BOCES Events invitation
Pagosa CPI	8/26 in Pagosa	Pagosa SSPs and ESS staff	Pagosa CPI
Medicaid Training	8/27 in Pagosa 11-12:30	Pagosa SSPs	Google invite
Ignacio CPI	8/28 in Ignacio	Ignacio SSPs and ESS staff	Ignacio CPI
CLD and Gifted ~open and voluntary	9/1 - 12/11 Online	All educators and admin	Google form
Cortez ESS Jump Start ~required	9/11 in Cortez	Cortez SSPs and ESS teachers	Google invite
Dolores ESS Jump Start ~required	9/11 in Dolores	Dolores SSPs and ESS teachers	Google invite
Regional Gifted Network Meeting ~required	9/15 in Durango	All district gifted coordinators	N/A
BCS Special Topic: Writing BIP ~open and voluntary	9/16 virtual link	SSP, ESS and ECSE	Google meet
Bayfield CPI	9/18 in Bayfield	Bayfield SSPs and ESS staff	Bayfield CPI
Resolving Conflict: IEP Facilitation Basics ~encouraged	9/25 in Durango	School Psychs, ESS teachers, Principals	BOCES Events invitation
Instructional Strategies PD	9/25 in Dove Creek	Dove Creek Educators and Admin	N/A
SSP specific topic ~required	10/2 virtual 9:00 - 10:30	SSPs, ESS Coordinators	Google invite
Instructional Strategies PD	10/9 in Dove Creek	Dove Creek Educators and Admin	N/A
MTSS/RTI Regional Day ~encouraged	October 9th in Durango 8:00 - 3:00	Regional MTSS/RTI teams/School	Registration Form

Topic	Date/Location	Audience	Registration
		Psychs/Principals	
BCS Special Topic: Data Keeping ~open and voluntary	November 10 virtual	SSPs, ESS and ECSE	Google meet
Twice Exceptional Training	11/11 in Durango	All regional educators	N/A
Winter ESS Institute (ESSI) ~highly encouraged	January 15th at Fort Lewis College	All SSPs and ESS teachers, induction invitees	BOCES Events invitation Registration coming
BCS Special Topic: Top behavioral strategies ~open and voluntary	February 8th	SSPs, ESS and ECSE	Google meet
Emily Mofield (Vertical Differentiation)	2/11 in Durango	All regional educators (gifted focus)	N/A
Instructional Strategies PD	2/19 in Dove Creek	Dove Creek Educators and Admin	N/A
SSP specific topic ~required	4/2 virtual	SSPs, ESS Coordinators	Google invite

MONTEZUMA COUNTY (MANCOS)
SCHOOL DISTRICT RE-6

Accountants' Reports
and
Basic Financial Statements

June 30, 2026

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

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June 30, 2026

Majors and Haley, P.C.
Certified Public Accountants

P.O. Box 1478
Cortez, CO 81321
(970) 565-9521
Fax: (970) 565-9441

Chris L. Majors, CPA, MT

Lori Hasty Haley, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Montezuma County (Mancos) School District RE-6
Mancos, Colorado 81328

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montezuma County (Mancos) School District RE-6, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Montezuma County (Mancos) School District RE-6's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Montezuma County (Mancos) School District RE-6, as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Montezuma County (Mancos) School District RE-6 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Montezuma County (Mancos) School District RE-6's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Montezuma County (Mancos) School District RE-6's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Montezuma County (Mancos) School District RE-6's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, General Fund Budgetary Comparison Schedule, Lunch Fund Budgetary Comparison Schedule, Schedule of District Pension Contributions, Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District OPEB Contributions, and Schedule of the District's Proportionate Share of the Net OPEB Liability as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Montezuma County (Mancos) School District RE-6's basic financial statements. The accompanying budgetary comparison schedules and Colorado Department of Education Auditors" Integrity Report, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules and Colorado Department of Education Auditors' Integrity Report, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Majors and Nalty PC

August 26, 2026

The following discussion and analysis provides an overview of the financial position and results of operations of Montezuma County (Mancos) School District RE-6 (the “District”) for the year ended June 30, 2026. The discussion emphasizes significant changes from the prior year and should be read in conjunction with the District’s basic financial statements and notes.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District’s basic financial statements include government-wide financial statements and fund financial statements. The government-wide statements provide a long-term, economic-resources view of the District as a whole. The Statement of Net Position reports all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The Statement of Activities reports the cost of the District’s programs and the extent to which those costs are financed by program revenues and general revenues. The District reports governmental activities only; it has no business-type activities in the accompanying government-wide statements.

The governmental fund statements focus on near-term inflows, outflows, and spendable resources using the current financial resources measurement focus and modified accrual basis of accounting. Because that focus differs from the government-wide statements, reconciliations explain the effect of capital assets, long-term debt, pensions, OPEB, and other long-term items. The District’s major governmental funds are the General Fund, Lunch Fund, Student Activity Fund, Debt Service Fund, and Capital Projects Fund.

FINANCIAL SUMMARY

The following condensed financial information is derived from the government-wide financial statements and compares fiscal year 2026 with fiscal year 2025.

Condensed Statement of Net Position

Governmental Activities	2026	2025	Change
Other assets	$4,225,379	$4,128,904	$96,475
Capital assets, net	21,179,288	22,346,285	(1,166,997)
Total assets	**25,404,667**	**26,475,189**	**(1,070,522)**
Deferred outflows of resources	1,519,821	2,147,992	(628,171)
Current liabilities	932,770	892,697	40,073
Long-term liabilities	11,684,921	12,723,462	(1,038,541)
Total liabilities	**12,617,691**	**13,616,159**	**(998,468)**
Deferred inflows of resources	1,223,154	435,473	787,681
Net investment in capital assets	17,822,956	18,766,836	(943,880)
Restricted net position	1,050,284	998,194	52,090
Unrestricted net position	(5,789,597)	(5,193,481)	(596,116)
Total net position	**$13,083,643**	**$14,571,549**	**$(1,487,906)**

Condensed Statement of Activities

Governmental Activities	2026	2025	Change
Program revenues - charges for services	$300,053	$233,254	$66,799
Program revenues - operating grants and contributions	1,315,221	1,807,626	(492,405)
Program revenues - capital grants and contributions	0	0	0
Total program revenues	**1,615,274**	**2,040,880**	**(425,606)**
Property taxes - general purposes	2,156,023	1,130,944	1,025,079
Property taxes - debt repayment	371,673	365,900	5,773
Specific ownership taxes	172,171	129,409	42,762
State equalization	4,730,797	5,097,136	(366,339)
State direct distribution payment	116,349	87,177	29,172
Mineral leasing and Forest Service	27,811	33,765	(5,954)
Earnings on investments	129,578	178,076	(48,498)
Miscellaneous	191,961	142,935	49,026
Total general revenues	**7,896,363**	**7,165,342**	**731,021**
Total revenues	**9,511,637**	**9,206,222**	**305,415**
Total expenses	**10,999,543**	**10,206,817**	**792,726**
Change in net position	**(1,487,906)**	**(1,000,595)**	**(487,311)**
Net position - beginning	14,571,549	15,572,144	(1,000,595)
Net position - ending	**$13,083,643**	**$14,571,549**	**$(1,487,906)**

DETAILED ANALYSES

Government-wide Financial Position

Total assets decreased $1.07 million, or 4.0 percent, to $25.40 million. The decrease was concentrated in net capital assets, which declined $1.17 million because current-year capital outlay of $65,833 was substantially less than depreciation of $1.23 million. Other assets increased modestly by $96,475.

Total liabilities decreased $998,468, or 7.3 percent, to $12.62 million. Long-term liabilities declined by approximately $1.04 million. The net pension liability decreased $738,027, the net OPEB liability decreased $69,743, and outstanding bond debt decreased $223,117 through principal repayment. Deferred outflows related primarily to pensions and OPEB decreased $628,171, while deferred inflows increased $787,681 as updated pension and OPEB measurements were incorporated into the statements.

Total net position decreased $1.49 million, or 10.2 percent, to $13.08 million. Management attributes the decline chiefly to depreciation on the District’s capital assets and the District’s share of PERA pension-related amounts recognized in the government-wide financial statements. Net investment in capital assets decreased $943,880, while unrestricted net position declined from a deficit of $5.19 million to a deficit of $5.79 million. Pension and OPEB liabilities and the related deferred outflows and inflows of resources significantly affect unrestricted net position even though those long-term accounting amounts do not have the same immediate effect on spendable governmental fund resources.

Government-wide Results of Operations

Total revenues increased $305,415, or 3.3 percent, while total expenses increased $792,726, or 7.8 percent. As a result, the decrease in net position widened from $1.00 million in 2025 to $1.49 million in 2026. The government-wide decrease is not equivalent to a General Fund operating loss because government-wide expenses include depreciation and the effects of pension and OPEB accounting that are not reported as current expenditures in the governmental funds.

The most significant revenue change was the $1.03 million increase in general-purpose property taxes. Management identified the voter-approved November 2025 mill levy override as the principal cause of this increase. The additional local resources were approved to support employee salaries and benefits. This increase was partly offset by a $366,339 decline in State equalization revenue, a $492,405 decline in operating grants and contributions, and a $48,498 decline in investment earnings. Charges for services increased $66,799.

Instructional program expense increased $851,076, or 19.4 percent, to $5.23 million. The increase is consistent with the higher salary and benefit costs associated with the mill levy override. School administration expense also increased $154,049, while general administration decreased $149,379 and operation and maintenance of plant decreased $140,697. In addition to these operating changes, depreciation and PERA pension-related amounts were major factors in the overall government-wide decrease in net position.

General Fund

The General Fund ended the year with fund balance of $2,631,667, a decrease of $69,111 compared with a $505,614 decrease in 2025. The substantially larger decrease in 2025 was primarily caused by a significant transfer from the General Fund to the Capital Projects Fund for facility repairs and improvements. Transfers out declined from $650,153 in 2025 to $202,651 in 2026, which was the principal reason the current-year decline in General Fund balance was much smaller. During 2026, revenues increased $214,842 to $8.55 million and expenditures increased $225,841 to $8.42 million. Local tax revenue increased as a result of the mill levy override, while instructional spending increased substantially because the additional resources were approved principally for employee salaries and benefits. At June 30, 2026, $300,000 of General Fund balance was restricted for TABOR and $2,331,667 was assigned for fiscal year 2027 expenditures; therefore, those amounts are not available for unrestricted future use.

Lunch Fund

The Lunch Fund balance decreased $16,152 to $58,306. Revenues of $329,338 were slightly below the prior year, while expenditures increased to $361,676. Expenditures exceeded revenues by $32,338, and a $16,186 transfer in reduced the net decrease. Of ending fund balance, $3,534 was nonspendable for inventory and $54,772 was restricted for food service operations.

Student Activity Fund

The Student Activity Fund balance increased $19,898 to $135,578 because revenues of $192,819 exceeded expenditures of $172,921. The entire ending fund balance is restricted for student activities.

Debt Service Fund

The Debt Service Fund balance increased $48,439 to $559,934. Revenues were $390,516 and debt service expenditures were $342,077. The ending fund balance is restricted for debt service.

Capital Projects Fund

The Capital Projects Fund balance increased $80,982 to $137,895, compared with a $211,341 decrease in the prior year. Fiscal year 2025 included substantial facility repair and improvement activity financed in part by a transfer from the General Fund. Capital Projects Fund expenditures were $832,847 in 2025 and declined to $121,845 in 2026 as that level of project activity did not continue. Transfers in likewise declined from $620,153 to $186,465. The $137,895 ending balance is assigned for fiscal year 2027 expenditures.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

Net capital assets decreased $1,166,997, from $22,346,285 to $21,179,288. Current-year capital outlay was $65,833, compared with $787,510 in the prior year, while depreciation expense was approximately $1,232,830. Depreciation therefore exceeded current-year capital additions by approximately $1.17 million and was one of the principal reasons total government-wide net position declined. Additional information about capital assets is presented in the notes to the financial statements.

Long-Term Financing

Outstanding bond debt decreased $223,117 during the year, from $3,579,449 to $3,356,332, as a result of scheduled principal payments. No new long-term debt or other long-term financing is reflected in the current-year financial statements. Additional information about long-term obligations is presented in the notes to the financial statements.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

Mill levy override. In November 2025, District voters approved a mill levy override to provide additional resources for employee salaries and benefits. Because the additional levy and the related compensation commitments are continuing in nature, management expects them to remain significant factors affecting local revenues and operating costs in fiscal year 2027 and subsequent periods.

Resources designated for fiscal year 2027. At June 30, 2026, the District had assigned $2,331,667 of General Fund balance and $137,895 of Capital Projects Fund balance for fiscal year 2027 expenditures. These assignments indicate that a significant portion of current fund resources is planned to support future operations and capital needs.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Statement of Net Position

June 30, 2026

	Governmental Activities	Total
Assets		
Cash	$ 1,198,573	$ 1,198,573
Cash with county treasurer	10,259	10,259
Investments	2,962,815	2,962,815
Grants accounts receivable	50,198	50,198
Inventory	3,534	3,534
Capital assets	35,074,009	35,074,009
Accumulated depreciation	(13,894,721)	(13,894,721)
Total capital assets, net of depreciation	21,179,288	21,179,288
Total Assets	25,404,667	25,404,667
Deferred Outflows of Resources		
Pension items	1,434,028	1,434,028
OPEB items	85,793	85,793
Total Deferred Outflows of Resources	1,519,821	1,519,821
Liabilities		
Accrued salaries and benefits payable	680,467	680,467
Due to CDE	21,532	
Long-term liabilities		
Due within one year	230,771	230,771
Due in more than one year	3,125,561	3,125,561
Net pension obligation	8,465,801	8,465,801
Net OPEB obligation	93,559	93,559
Total Liabilities	12,617,691	12,596,159
Deferred Inflows of Resources		
Pension items	1,086,549	1,086,549
OPEB items	136,605	136,605
Total Deferred Inflows of Resouces	1,223,154	1,223,154
Net Position		
Net investment in capital assets	17,822,956	17,822,956
Restricted		
TABOR	300,000	300,000
Student activities	135,578	135,578
Debt service	559,934	559,934
Foods service	54,772	54,772
Unrestricted	(5,789,597)	(5,789,597)
Total Net Position	$ 13,083,643	$ 13,083,643

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Statement of Activities

For the Year Ended June 30, 2026

		Program Revenues			Net (Expenses) Revenue And Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Governmental Activities						
Instructional Program Services	$ 5,232,010	$ 282,092	$ 542,678		$ (4,407,240)	$ (4,407,240)
Support Program Services						
Students	339,909		178,759		(161,150)	(161,150)
Instructional staff	402,605		75,866		(326,739)	(326,739)
General administration	405,438		75,500		(329,938)	(329,938)
School administration	722,953		98,081		(624,872)	(624,872)
Business	278,797		650		(278,147)	(278,147)
Operation and maintenance of plant	1,256,792				(1,256,792)	(1,256,792)
Student transportation	343,237		32,414		(310,823)	(310,823)
Central	312,472				(312,472)	(312,472)
Other	25,396				(25,396)	(25,396)
Food service	384,256	17,961	311,273		(55,022)	(55,022)
Interest on long-term debt	118,960				(118,960)	(118,960)
Depreciation excluding amounts directly allocated to programs	1,176,718				(1,176,718)	(1,176,718)
Total Governmental Activities	10,999,543	300,053	1,315,221	-	(9,384,269)	(9,384,269)
Total School District	$ 10,999,543	$ 300,053	$ 1,315,221	$ -	(9,384,269)	(9,384,269)
General Revenues						
Property tax for general purposes					2,156,023	2,156,023
Property tax for debt repayment					371,673	371,673
Specific Ownership tax for general purposes					172,171	172,171
Intergovernmental						
State Equalization					4,730,797	4,730,797
State Direct Distribution Payment					116,349	116,349
Mineral Leasing					18,898	18,898
Forest Service					8,913	8,913
Earnings on investments					129,578	129,578
Miscellaneous					191,961	191,961
Total General Revenues					7,896,363	7,896,363
Changes in Net Position					(1,487,906)	(1,487,906)
Net Position Beginning of the Year					14,571,549	14,571,549
Net Position End of the Year					$ 13,083,643	$ 13,083,643

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Balance Sheet

Governmental Funds

June 30, 2026

	General Fund	Lunch Fund	Student Activity Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Assets						
Cash	$ 882,613	$ 41,466	$ 135,578	$ 1,021	$137,895	$ 1,198,573
Cash with county treasurer	8,792			1,467		10,259
Investments	2,405,369			557,446		2,962,815
Inventory		3,534				3,534
Grants accounts receivable	26,766	23,432				50,198
Total Assets	$ 3,323,540	$ 68,432	$ 135,578	$ 559,934	$137,895	$ 4,225,379
Liabilities and Fund Balances						
Liabilities						
Accrued salaries and benefits payable	$ 670,341	$ 10,126				$ 680,467
Due to CDE	21,532					21,532
Total Liabilities	691,873	10,126	-	-	-	701,999
Fund Balances						
Nonspendable-inventory		3,534				3,534
Restricted						
TABOR	300,000					300,000
Debt service				$ 559,934		559,934
Food service		54,772				54,772
Student activities			$ 135,578			135,578
Unrestricted						
Assigned for FY 27 expenditures	2,331,667				$137,895	2,469,562
Total Fund Balances	2,631,667	58,306	135,578	559,934	137,895	3,523,380
Total Liabilities and Fund Balances	$ 3,323,540	$ 68,432	$ 135,578	$ 559,934	$137,895	$ 4,225,379

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6
Reconciliation of the Governmental Funds Balance Sheet
with the Statement of Net Position
June 30, 2026

Total Fund Balance Governmental Funds		$ 3,523,380
Amounts reported for governmental activities in the Statement of Net Position are different because		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		
Capital assets	$ 35,074,009	
Accumulated depreciation	(13,894,721)	
		21,179,288
Long term liabilities are not due and payable in the current period and therefore, they are not reported in the governmental funds balance sheet		
Due within one year	(230,771)	
Due in more than one year	(3,125,561)	
		(3,356,332)
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet		
Net pension obligation	(8,465,801)	
Net OPEB obligation	(93,559)	
		(8,559,360)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds balance sheet		
Deferred outflows of resources related to pensions	1,434,028	
Deferred outflows of resourced related to OPEB	85,793	
Deferred inflows of resources related to pensions	(1,086,549)	
Deferred inflows of resources related to OPEB	(136,605)	
		296,667
Total Net Position Governmental Activities		$ 13,083,643

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2026

	General Fund	Lunch Fund	Student Activity Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Revenues						
Taxes	$ 2,328,194			$ 372,892		$ 2,701,086
State sources	5,625,195	$ 82,033				5,707,228
Federal sources	221,637	229,240				450,877
Other	375,502	18,065	$ 192,819	17,624	$ 16,362	620,372
Total Revenues	8,550,528	329,338	192,819	390,516	16,362	9,479,563
Expenditures						
Instructional Program	4,716,067		172,921			4,888,988
Support Programs						
Pupils	310,686					310,686
Instructional staff	371,747					371,747
General administration	383,453					383,453
School administration	653,494					653,494
Business	252,142					252,142
Operation and maintenance of plant	1,133,181				56,012	1,189,193
Student transportation	269,041				65,833	334,874
Central	301,781					301,781
Other	25,396					25,396
Food service		361,676				361,676
Facilities						-
Debt Service						
Principal				223,117		223,117
Interest				118,960		118,960
Total Expenditures	8,416,988	361,676	172,921	342,077	121,845	9,415,507
Excess revenues over (under) expenditures	133,540	(32,338)	19,898	48,439	(105,483)	64,056
Other Financing Sources (Uses)						
Transfers in (out)	(202,651)	16,186			186,465	-
Total Other Financing Sources (Uses)	(202,651)	16,186	-	-	186,465	-
Net Change in Fund Balances	(69,111)	(16,152)	19,898	48,439	80,982	64,056
Fund Balances beginning of the year	2,700,778	74,458	115,680	511,495	56,913	3,459,324
Fund Balances end of the year	$ 2,631,667	$ 58,306	$ 135,578	$ 559,934	$137,895	$ 3,523,380

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2026

Net Change in Fund Balances Governmental Funds		$ 64,056
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		
Capital outlay	$ 65,833	
Depreciation expense	(1,232,830)	
		(1,166,997)
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal paid on general obligation bonds	223,117	
		223,117
Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
District pension contributions	1,004,674	
District OPEB contributions	50,251	
Cost of pension benefits earned	(1,792,773)	
Cost of OPEB benefits earned	13,417	
		(724,431)
Governmental funds report the District's share of State contributions to PERA as revenue and expenditures. However, in the Statement of Activities, the District's proportionate share of the State PERA pension benefit included in the District's pension expense is reported as revenue.		
District proportionate share of State Contribution revenue	(84,276)	
District proportionate share of State Contribution expenditure	84,276	
District porportionate share of State direct contribution payment revenue	116,349	
		116,349
Change in Net Position of Governmental Activities		$ (1,487,906)

The accompanying notes are an integral part of this statement.

1. **Summary of Significant Accounting Policies** – The accounting policies of the Montezuma County School District RE-6 ("District") conform to U.S. generally accepted accounting principles, as applicable to school districts. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements of Interpretations).

The following significant accounting policies were applied in the preparation of the accompanying financial statements.

***Reporting Entity* -** The Montezuma County School District RE-6 Board of Education ("Board") is the basic level of government which has financial accountability and control over all activities related to public education in the town of Mancos, Colorado. The Board receives funding from local, state and federal government sources and must comply with the concomitant requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in Governmental Accounting Standards Board Statements 14,39 and 61, which are included in the District's reporting entity.

Fund Accounting – The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and in the means by which spending activities are controlled. The various funds are grouped, 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 collection and disbursement of earmarked funds (special revenue funds). The following are the District's governmental funds:

General Fund- is the general operating fund of the District. It is used to account for all financial resources 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 certain capital outlay expenditures, food service expenditures, extracurricular athletic and other pupil activities, and insurance transactions.

Lunch Fund – is used to account for the financial transactions related to the food service operations of the District.

Student Activity Fund – is used to account for the financial transactions related to the student activities of the District.

Debt Service Fund- is used to account for the accumulation of resources for, and the payment of the BEST general obligation bonds principal, interest and related costs.

Capital Projects Fund- the Capital Projects Fund accounts for the accumulation of resources and expenditure of resources for capital improvements within the District.

Basis of Presentation-

District-wide Financial Statements- The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The statements distinguish between those activities of the District that are governmental and those that are considered business-type activities.

The district-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliation with a brief explanation to better identify the relationship between the district-wide financial statements and the statements for governmental funds.

The district-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements- Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

Basis of Accounting – determines when transactions are recorded in the financial records and reported on the financial statements. District-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues- Exchange and Non-exchange Transactions- Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. State equalization monies are recognized as revenues during the period in which they are appropriated. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes collected within 60 days after year-end, interest, tuition, grants and student fees.

Unearned Revenues- arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to meeting eligibility requirements. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Pensions- The District participates in the School Division Trust Fund (SCHDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees’ Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the SCHDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB- The District participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer defined benefit OPEB fund administered by the Public Employees’ Retirement Association of Colorado (“PERA”). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

Expenses/Expenditures- On the accrual basis of accounting, expenses are recognized at the time they are incurred. The fair value of donated commodities used during the year is reported in the statement of revenues, expenses and changes in fund balances as an expense with a like amount reported as donated commodities revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgets and Budgetary Accounting – The District is required by Colorado Statutes to adopt annual budgets for all funds. Each budget is prepared on the same basis (U.S. GAAP basis) as that used for accounting purposes.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

Prior to June 1, the Superintendent's staff submits to the Board of Education a proposed operating budget for the fiscal year commencing the following July 1.

The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain comments.

Prior to June 30, the budget is legally adopted through passage of a resolution by the Board of Education. However, the Board can review and change the adopted budget through December 31.

Formal budgetary integration is employed as a management control device during the year.

Budgeted amounts reported in the accompanying financial statements are as originally adopted and as amended by the Board of Education throughout the year. Following is a summary of the original budget, total revisions and revised budget for those funds with amended budgets in fiscal year 2026.

Governmental Fund	Original Budget	Total Revisions	Revised Budget
General Fund	$10,177,302	$727,009	$10,904,311
Lunch Fund	366,174	65,239	431,413
Student Activity Fund	277,389	22,611	300,000
Debt Service Fund	857,883	45,451	903,334
Capital Projects Fund	135,000	121,784	256,784

Encumbrance Accounting – under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the District as an extension of formal budgetary integration. Encumbrances outstanding at year-end are cancelled and represent neither a liability nor a reservation of equity.

***Short-term Inter-fund Receivables/Payables* -** During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as internal balances on the District-wide statement of net assets and, classified as due from other funds or due to other funds on the balance sheet.

Inventories - Inventories in the Lunch Fund consists of both expendable supplies held for consumption and the cost of goods held for resale, the cost of which is recorded as an expense as they are used. Inventories are valued at cost using the first-in, first-out concept.

Capital Assets – General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the district-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the district-wide statements of net assets and in the respective fund financial statements.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. The District maintains a capitalization threshold of five thousand dollars. The District does not possess any infrastructure.

Description	Estimated Useful Life
Buildings and Improvements	20–50 years
Furniture and Equipment	5–15 years
Vehicles	8 years

Property Tax Revenue Recognition - of the District is recognized when the Montezuma County Treasurer collects it, on behalf of the District. The property tax is levied in December of the year prior to the year the taxes are collected on all taxable property located in the District. Property taxes become an enforceable lien on January 1 of each year, are due on or before June 15 and are delinquent on June 16.

Accumulated Unpaid Vacations and Sick Pay- Vacations for twelve month non-professional employees is two weeks per year after the completion of one year on the job and three weeks per year after the completion of five years on the job. Vacations normally must be taken during the summer months unless special arrangements are made with the immediate supervisor. Vacation time may be accrued and carried over for two years at which time any unused vacation time lapses.

Certified employees will receive ten sick days on the first day of employment to accrue annually to a maximum of sixty days. Support staff employees will begin accruing sick leave on the first day of employment at the rate of one day per month of service, to a maximum of sixty days. A sick leave bank is available to all participating employees.

Personal leave shall be granted at the rate of two days per year, non-accumulative. Personal leave must be approved by the superintendent after being recommended by the immediate supervisor of the employee.

Vacation time, sick leave and personal leave do not vest or accumulate with the employees, that is, the employees have no right to be paid for any of these if not taken in the time indicated, or if they terminate. Under generally accepted accounting principles, there is, therefore, no expense or liability included in the financial statements.

Accrued Liabilities and General Long-Term Obligations- All payables, accrued liabilities and long-term obligations are reported in the district-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments, the non-current portion of capital leases, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payment made within sixty days after year-end are considered to have been made with current available financial resources. Bonds and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

Governmental Fund Balances- In the governmental fund financial statements, fund balances are classified as follows:

> ***Nonspendable-*** Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. This includes the amount of inventory held in the Lunch Fund.
>
> ***Restricted-*** Amounts that can be used only for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors. This includes the District's TABOR reserve for emergencies, amounts restricted for debt service, food service and amounts restricted for the major upgrade of the District's facilities.
>
> ***Committed-*** Amounts that can be used only for specific purposes determined by a formal action by the Board of Education the District's highest level of decision making authority. Commitments may be modified or rescinded only through resolutions approved by the Board of Education.

Assigned- Amounts that are designated by the Board of Education for a particular purpose but are not spendable until appropriated. This includes assignments for subsequent year's expenditures.

Unassigned- All amounts not included in other spendable classifications.

Use of Restricted Resources- When an expense is incurred that can be paid using either restricted of unrestricted resources (net position), the District's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the District's policy is to first apply the expenditure toward restricted fund balance and then to other less-restrictive classifications- committed and then assigned fund balances before using unassigned fund balances.

Net Position- Net position represents the difference between assets, deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are liabilities imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Inter-fund Transactions- Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

2. Cash and Investments – Cash and investments consist of the following:

Cash and Investments	Amount
Demand accounts	$493,743
Certificates of deposit	704,830
COLOTRUST	2,962,815
Total cash and investments	**$4,161,388**

The Colorado Public Deposit Protection Act (PDPA) governs the District's cash deposits. The statutes specify eligible depositories for public cash deposits, which must be Colorado institutions and must maintain federal insurance on deposits held. Each eligible depository with deposits in excess of the insured levels must pledge a collateral pool of defined eligible assets, to be maintained by another institution or held in trust for all of its local government depositors as a group, with a market value at least 102% of the uninsured deposits. The State Regulatory Commissions for banks and savings and loan associations are required by statute to monitor the naming of eligible depositories and the reporting of uninsured deposits and assets maintained in the collateral pools.

Colorado statutes define eligible investments for local governments. These include bonds and other interest-bearing obligations of or guaranteed by the United States government or its agencies, bonds which are direct obligations of the State of Colorado or any of its political subdivisions, repurchase agreements, commercial paper, guaranteed investment contracts and local government investment pools.

At June 30, 2026, the District had investments in one local governmental investment pool, the Colorado Government Liquid Asset Trust (COLOTRUST). COLOTRUST is an investment vehicle established for local government entities in Colorado to pool surplus funds for investment purposes. COLOTRUST is routinely monitored by the Colorado Division of Securities with regard to its operations and investments, which are also subject to provisions of C.R.S. Title 24, Article 75, and Section 6. The fair value of the investments in COLOTRUST is the same as the value of the pool shares. None of these types of investments are categorized because they are not evidenced by securities that exist in physical or book entry form. COLOTRUST is rated AAAm from Standard and Poor's. Financial statements for COLOTRUST may be obtained at www.colotrust.com. The District also invested in one US Treasury Bill. The difference between its carrying amount and market value is immaterial and therefore, not recorded on the financial statements.

The District records interest revenue related to investment activities in the fund that holds the investments.

3. **Federal and State Administered Grants** – are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenues until earned. Receivables and deferred revenues are as follows:

Grant / Program	Receivables	Deferred Revenues
General Fund		
Title I	$24,287	-
Title III	2,479	-
Total General Fund	**$26,766**	**-**
Lunch Fund		
Healthy School Meals Lunch	$5,163	-
Healthy School Meals Breakfast	1,471	-
National School Lunch	12,444	-
National School Breakfast	4,354	-
Total Lunch Fund	**$23,432**	**-**
Total	**$50,198**	**-**

4. Capital Assets – Capital asset activity for the fiscal year ended June 30, 2026 follows:

Description	July 1, 2025	Additions	Deletions / Transfers	June 30, 2026
Capital assets not being depreciated				
Land	$652,468	-	-	$652,468
Total capital assets not being depreciated	**$652,468**	**-**	**-**	**$652,468**
Capital assets being depreciated				
Buildings	$32,847,741	-	-	$32,847,741
Equipment	1,507,967	$65,833	-	1,573,800
Total capital assets being depreciated	**$34,355,708**	**$65,833**	**-**	**$34,421,541**
Less accumulated depreciation				
Buildings	$(11,447,003)	$(1,160,344)	-	$(12,607,347)
Equipment	(1,214,888)	(72,486)	-	(1,287,374)
Total accumulated depreciation	**$(12,661,891)**	**$(1,232,830)**	**-**	**$(13,894,721)**
Total capital assets being depreciated, net	**$21,693,817**	**$(1,166,997)**	**-**	**$20,526,820**
Governmental Activities Capital Assets, net	**$22,346,285**	**$(1,166,997)**	**-**	**$21,179,288**

Depreciation expense was charged as a direct expense to the following governmental programs:

Governmental Program	Depreciation Expense
Transportation	$52,785
Food Service	3,327
Unallocated	1,176,718
Total depreciation—governmental activities	**$1,232,830**

5. Defined Benefit Pension Plan –

Plan description- Eligible employees of the District are provided with pensions through the School Division Trust Fund (SCHDTF)—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available annual comprehensive annual financial report (CAFR) that can be obtained at www.copera.org/forms-resources/pera-financial-reports-and-studies.

Benefits provided as of December 31, 2025. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA Benefit Structure is the greater of the:

- Highest average salary multiplied by 2.5% and then multiplied by years of service credit
- The value of the retiring employee's member contribution account plus a 100% match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100% of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50% or 100% on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

Upon meeting certain criteria, benefit recipients who elect to receive a lifetime retirement benefit generally receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Subject to the automatic adjustment provision (AAP) under C.R.S. § 24-51-413, eligible benefit recipients under the PERA benefit structure who began membership before January 1, 2007, and all eligible benefit recipients of the DPS benefit structure will receive the maximum annual increase (AI) or AI cap of 1.00% unless adjusted by the AAP. Eligible benefit recipients under the PERA benefit structure who began membership on or after January 1, 2007, will receive the lesser of an annual increase of the 1.00% AI cap or the average increase of the Consumer Price Index for Urban Wage Earners and Clerical Workers for the prior calendar year, not to exceed a determined increase that would exhaust 10% of PERA's Annual Increase Reserve (AIR) for the SCHDTF. The AAP may raise or lower the aforementioned AI cap by up to 0.25% based on the parameters specified in C.R.S. § 24-51-413.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the lifetime retirement benefit formulas shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions provisions as of June 30, 2026. Eligible employees, of the District and the State are required to contribute to the SCHDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. § 24-51-401, *et seq* and C.R.S. § 24-51-413. Eligible employees are required to contribute 11.00% of their PERA-includable salary during the period of

July 1, 2025 through June 30, 2026. The employer contribution requirements are summarized in the table below:

Contribution Component	July 1, 2025– June 30, 2026
Employer Contribution Rate	11.40%
Amount of Employer Contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f)	(1.02)%
Amount Apportioned to the SCHDTF	10.38%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411 [1]	4.50%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411[1]	5.50%
Total Employer Contribution Rate to the SCHDTF	**20.38%**

Contribution rates for the SCHDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Employer contributions are recognized by the SCHDTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions to the SCHDTF. Employer contributions recognized by the SCHDTF from the District were $1,004,674 for the year ended June 30, 2026.

For purposes of GASB 68 paragraph 15, a circumstance exists in which a nonemployer contributing entity is legally responsible for making contributions to the SCHDTF and is considered to meet the definition of a special funding situation. As specified in C.R.S. § 24-51-414, the State is required to contribute $225 million direct distribution each year to PERA starting on July 1, 2018. For 2025, a portion of the direct distribution payment is allocated to the SCHDTF based on the proportionate amount of annual payroll of the SCHDTF to the total annual payroll of the SCHDTF, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. Effective July 1, 2025, and prior to July 1, 2030, HB 25-1105 excludes the DPS Division from receiving a portion of the annual Direct Distribution.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for the SCHDTF was measured as of December 31, 2025, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024. Standard update procedures were used to roll-forward the TPL to December 31,2025. The District's proportion of the net pension liability was based on District contributions to the SCHDTF for the calendar year 2025 relative to the total contributions of the participating employers and the State as a nonemployer contributing entity.

At June 30, 2026, the District reported a liability of $8,465,801 for its proportionate share of the net pension liability that reflected a decrease for support from the State as a nonemployer contributing entity. The amount recognized by the District as its proportionate share of the net pension liability, the related support from the State as a nonemployer contributing entity, and the total portion of the net pension liability that was associated with the District were as follows:

Pension Liability Component	Amount
District's proportionate share of the net pension liability	$8,465,801
State's proportionate share of the net pension liability associated with the District	795,590
Total	**$9,261,391**

At December 31, 2025, the District's proportion was .0542821318 percent, which was an increase of .00094 percent from its proportion measured as of December 31, 2024.

For the year ended June 30, 2026, the District recognized pension expense of $788,099 and $116,349 in revenue for support from the State as a nonemployer contributing entity. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$509,511	-
Changes in assumptions or other inputs	41,559	-
Net difference between projected and actual earnings on pension plan investments	-	$1,015,580
Changes in proportion and differences between contributions recognized and proportionate share of contributions	322,842	70,969
Contributions subsequent to the measurement date	560,116	-
Total	**$1,434,028**	**$1,086,549**

$560,116 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30	Amount
2027	$716,043
2028	$(375,522)
2029	$(312,356)
2030	$(240,802)

Actuarial assumptions. The December 31, 2024 actuarial valuation used the following actuarial cost method and key actuarial assumptions and other inputs:

Actuarial cost method	Entry Age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increases, including wage inflation	4.00% – 13.40%
Long-term investment Rate of Return, net of pension plan investment expenses, including price inflation	7.25%

Discount rate	7.25%
Post-retirement benefit increases:	
PERA Benefit Structure hired prior to 1/1/07; and DPS Benefit Structure (compounded annually)	1.00%
PERA Benefit Structure hired after 12/31/06[1]	Financed by the AIR

1 Post -retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

All mortality assumptions are developed on a benefit-weighted basis and apply generational mortality. Note that in all categories, displayed as follows, the mortality tables are generationally projected using the 2024 adjusted MP-2021.

	Mortality Table	Adjustments, as Applicable
Pre-Retirement	PubT-2010 Employee	N/A
Post-Retirement (Retiree), Non-Disabled	PubT-2010 Healthy Retiree	Males: 106% of the rates for all ages Females: 86% of the rates prior to age 85/ 115% of the rates age 85 and older
Post-Retirement (Beneficiary), Non-Disabled	Pub-2010 Contingent Survivor	Males: 92% of the rates for all ages Females: 100% of the rates for all ages
Disabled	PubNS-2010 Disabled Retiree	95% of the rates for all ages

The actuarial assumptions used in the December 31, 2024, valuation were based on the 2024 experience analysis, dated January 3, 2025, for the period January 1, 2020, through December 31, 2023. Revised economic and demographic assumptions were adopted by the PERA Board on January 17, 2025.

The long-term expected return on plan assets is monitored on an ongoing basis and reviewed as part of periodic experience studies prepared every four years, and asset/liability studies, performed every three to five years for PERA. The most recent analyses were outlined in the 2024 Experience Study report dated January 3, 2025.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25% long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, and again at the Board’s September 20, 2024 meeting. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30-Year Expected Geometric Real Rate of Return
Global Equity	51.00%	5.00%
Fixed Income	23.00%	2.60%
Private Equity	10.00%	7.60%
Real Estate	10.00%	4.10%
Alternatives[1]	6.00%	5.20%
Total	**100.00%**	

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected rate of return assumption of 7.25%.

Discount rate. The discount rate used to measure TPL was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

Total covered payroll for the initial projection year consisted of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent years, total covered payroll was assumed to increase annually at a rate of 3.00%.

Employee contributions were assumed to be made at the current member contribution rates in effect for each year, including the scheduled increases in SB 18-200 and required adjustments resulting from the 2018 and 2020 AAP assessments. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the scheduled increase in SB 18-200, and required adjustments resulting from the 2018 and 2020 AAP assessments. Employer contributions also include the current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103%, at which point, the AED and SAED will each drop 0.50 percent every year until they are zero. Additionally, estimated employer contributions included reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.

As specified in law, the State, as a nonemployer contributing entity, will provide an annual direct distribution of $225 million (actual dollars), commencing July 1, 2018, that is proportioned between the State, School, Judicial, and DPS Division Trust Funds based upon the covered payroll of each Division. Effective July 1, 2025, and prior to July 1, 2030, HB 25-1105 excludes the DPS Division from receiving a portion of the annual direct distribution. The annual direct distribution ceases when all Division Trust Funds are fully funded.

Employer contributions and the amount of total service costs for future plan members were based upon a process used by the plan to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.

The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve of the survivor benefits reserve, as appropriate. AIR transfers to the fiduciary net position and the subsequent AIR benefit payments were estimated and included in the projections.

Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the projection test indicates the SCHDTF's FNP was projected to be available to make all projected payments of current members. Therefore, the long-term expected rate of return of 7.25% on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. The discount determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension liability	$11,976,710	$8,465,801	$5,525,852

Pension plan fiduciary net position. Detailed information about the SCHDTF's fiduciary net position is available in PERA's comprehensive annual financial report which can be obtained at www.copera.org/investments/pera-financial-reports.

Subsequent Events

HB 26-1400, enacted June 1, 2026, and effective July 1, 2026, modifies the allocation of the direct distribution. Beginning with the direct distribution on July 1, 2026, and annually thereafter, PERA is required to allocate the direct distribution to the Division Trust Funds on an actuarial basis. HB 26-1400 also reduces the PERA employer contribution rate allocated to the HCTF, by 0.50%, from 1.02% to 0.52% of member salaries for the State, School, Local Government, and Judicial Divisions.

6. Defined Contribution Pension Plan

Voluntary Investment Program (PERAPlus 401(k) Plan)

Plan Description - Employees of the District that are also members of the SCHDTF may voluntarily contribute to the Voluntary Investment Program (PERAPlus 401(k) Plan), an Internal Revenue Code Section 401(k) defined contribution plan administered by PERA. Title 24, Article 51, Part 14 of the C.R.S, as amended, assigns the authority to establish the Plan provisions to the PERA Board of Trustees. PERA issues a publicly available comprehensive annual financial report for the Plan. That report can be obtained at www.copera.org/forms-resources/financial-reports-and-studies .

Funding Policy – The Voluntary Investment Program is funded by voluntary member contributions up to the maximum limits set by the Internal Revenue Service, as established under Title 24, Article 51, Section 1402 of the C.R.S., as amended. The District has not agreed to match employee contributions. Employees are immediately vested in their own contributions, employer contributions and investment earnings. For the year ended June 30, 2026, program members contributed $24,620 to the Voluntary Investment Program.

7. Other Post-Employment Benefits

Plan description- Eligible employees of the District are provided with OPEB through the HCTF—a cost-sharing multiple-employer defined benefit OPEB plan administered by PERA. The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (C.R.S.), as amended, and sets forth a framework that grants authority to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available annual comprehensive financial report (AFCR) that can be obtained at www.copera.org/forms-resources/financial-reports-and-studies.

Benefits provided. The HCTF provides a health care premium subsidy to eligible participating PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member’s years of service credit. For members who retire having service credit with employers in the Denver Public Schools (DPS) Division and one or more of the other four Divisions (State, School, Local Government and Judicial), the premium subsidy is allocated between the HCTF and the Denver Public Schools Health Care Trust Fund (DPS HCTF). The basis for the amount of the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 *et seq*. specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient’s eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare. Upon the death of a DPS benefit structure retiree, no further subsidy is paid.

Enrollment in the PERACare is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

PERA Benefit Structure
The maximum service-based premium subsidy is $230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is $115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5% reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF or the DPS HCTF on behalf of benefit recipients not covered by Medicare Part A.

Contributions. Pursuant to Title 24, Article 51, Section 208(1)(f) of the C.R.S., as amended, certain contributions are apportioned to the HCTF. PERA-affiliated employers of the State, School, Local Government, and Judicial Divisions are required to contribute at a rate of 1.02% of PERA-includable salary into the HCTF.

Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from the District were $50,251 for the year ended June 30, 2026.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025 the District reported a liability of $93,559 for its proportionate share of the net OPEB liability. The net OPEB liability for the HCTF was measured as of December 31, 2025, and the total OPEB liability (TOL) used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2024. Standard update procedures were used to roll-forward the TOL to December 31, 2025. The District's proportion of the net OPEB liability was based on the District's contributions to the HCTF for the calendar year 2025 relative to the total contributions of participating employers to the HCTF.

At December 31, 2025, the District proportion was .03472 percent, which was an increase of .0006 percent from its proportion measured as of December 31, 2024.

For the year ended June 30, 2026, the District recognized OPEB expense of $(63,667). At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	-	$37,856
Changes in assumptions	$1,027	45,414
Net difference between projected and actual earnings on OPEB plan investments	-	14,943
Changes in proportion and differences between contributions recognized and proportionate share of contributions	56,733	38,392
Contributions subsequent to the measurement date	28,033	-
Total	**$85,793**	**$136,605**

$28,022 reported as deferred outflows of resources related to OPEB, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	Amount
2027	$(13,508)
2028	$(26,742)
2029	$(15,886)
2030	$(11,785)
2031	$(6,714)
2032	$(4,210)

Actuarial assumptions. The December 31, 2024 actuarial valuation used the following actuarial cost method and key actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increases, including wage inflation	3.40% -13.00%
Long-term investment rate of return, net of OPEB plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Health care cost trend rates	
PERA benefit structure:	
Service-based premium subsidy	0.00%
PERACare Medicare plans	8.00% in 2025, gradually decreasing

	to 4.50% in 2035
Medicare Part A premiums	3.50% in 2025, gradually increasing to 4.50% in 2033

Each year the per capita health care costs are developed by plan option. As of the December 31, 2024 actuarial valuation, costs are based on 2024 premium rates for the UnitedHealthcare Medicare Advantage Prescription Drug (MAPD) PPO plan #1, the UnitedHealthcare MAPD PPO plan #2, and the Kaiser Permanente MAPD HMO plan. MAPD premium costs are not ag graded, an allowed exception under Section 3.7.7 (c) of Actuarial Standard of Practice No 6.

Plan	With Medicare Part A	Without Medicare Part A
MAPD PPO #1	$4,188	$8,928
MAPD PPO #2	2,028	5,508
MAPD HMO (Kaiser)	2,040	7,596

The 2025 Medicare Part A premium is $518 per month.

All costs are subject to the health care cost trend rates, as discussed below.

Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models, and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. PERACare Medicare plan rates are applied where members have no premium-free Part A.

The PERA benefit structure health care cost trend rates that were used to measure the TOL are summarized in the table below:

Year	PERACare Medicare Plans	Medicare Part A Premiums
2025	8.00%	3.50%
2026	7.65%	3.75%
2027	7.30%	3.75%
2028	6.95%	4.00%
2029	6.60%	4.00%
2030	6.25%	4.25%
2031	5.90%	4.25%

2032	5.55%	4.25%
2033	5.20%	4.50%
2034	4.85%	4.50%
2035+	4.50%	4.50%

Mortality assumptions used in the December 31, 2024, valuation for the Division Trust Funds as shown in the following table, reflect generational mortality and were applied, as applicable, in the December 31, 2024, valuation for the HCTF, but developed using a headcount-weighted basis. Note that in all categories, displayed as follows, the mortality tables are generationally projected using the 2024 adjusted MP-2021 scale. Affiliated employers of the State, School, Local Government, and Judicial Divisions participate in the HCTF.

Pre-Retirement	**Mortality Table**	**Adjustments, as Applicable**
State and Local Government Divisions (members other than Safety Officers)	PubG-2010 Employee	N/A
Safety Officers	PubS-2010 Employee	N/A
School Division	PubT-2010 Employee	N/A
Judicial Division	PubG-2010(A) Above-Median Employee	N/A
Post-Retirement (Retiree), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
State and Local Government Divisions (members other than Safety Officers)	PubG-2010 Healthy Retiree	Males: 90% of the rates for all ages Females: 85% of the rates prior to age 85/ 105% of the rates age 85 and older
Safety Officers	PubS-2010 Healthy Retiree	N/A
School Division	PubT-2010 Healthy Retiree	Males: 106% of the rates for all ages Females: 86% of the rates prior to age 85/ 105% of the rates age 85 and older
Judicial Division	PubG-2010(A) Above-Median Healthy Retiree	N/A
Post-Retirement (Beneficiary), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
All Beneficiaries	Pub-2010 Contingent Survivor	Males: 92% of the rates for all ages Females: 102% of the rates for all ages
Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubNS-2010 Disabled Retiree	95% of the rates for all ages
Safety Officers	PubS-2010 Disabled Retiree	N/A

The following health care costs assumptions were updated and used in the roll-forward calculation for the HCTF:

- Per capita health care costs in effect as of the December 31, 2024, valuation date for those PERACare enrollees under the PERA benefit structure who are expected to be age 65 and older and are not eligible for premium-free Medicare Part A benefits were updated to reflect costs for the 2025 plan year.

- The health care cost trend rates applicable to health care premiums were revised to reflect the current expectation of future increases in those premiums.

The actuarial assumptions pertaining to per capita health care costs and their related trend rates are analyzed annually and updated, as appropriate, by the PERA Board’s actuary.

The actuarial assumptions used in the December 31, 2024, valuations were based on the 2024 experience analysis, dated January 3, 2025, for the period January 1, 2020, through December 31, 2023. Revised economic and demographic assumptions were adopted by PERA's Board on January 17, 2025.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the 2024 Experience Study report dated January 3, 2025.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25% long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, and again at the Board’s September 20, 2024 meeting. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30-Year Expected Geometric Real Rate of Return
Global Equity	51.00%	5.00%
Fixed Income	23.00%	2.60%
Private Equity	10.00%	7.60%
Real Estate	10.00%	4.10%
Alternatives[1]	6.00%	5.20%
Total	**100.00%**	

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25%. For projections, geometric long-term returns are converted to arithmetic returns, which reflect the expected one-year annual performance.

Sensitivity of the District’s proportionate share of the net OPEB liability to changes in the Health Care Cost Trend Rates. The following presents the net OPEB liability using the current health care cost trend rates applicable to the PERA benefit structure, as well as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates:

	1% Decrease in Trend Rates	Current Trend Rates	1% Increase in Trend Rates
Initial PERACare Medicare trend rate	6.65%	7.65%	8.65%

Ultimate PERACare Medicare trend rate	3.50%	4.50%	5.50%
Initial Medicare Part A trend rate	2.75%	3.75%	4.75%
Ultimate Medicare Part A trend rate	3.50%	4.50%	5.50%
Net OPEB Liability	**89,670**	**93,559**	**97,962**

Discount rate. The discount rate used to measure the TOL was 7.25%. The basis for the projection of liabilities and the FNP used to determine the discount rate was an actuarial valuation performed as of December 31, 2024, and the financial status of the HCTF as of the current measurement date (December 31, 2025). In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2025, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date. The current employer contribution rate for the HCTF is 1.02% of salary. HB26-1400, effective July 1, 2026, reduces the PERA employer contribution rate allocated to the HCTF, by 0.50%, from 1.02% to 0.52% of member salaries for the State, School, Local Government, and Judicial Divisions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Estimated transfers of dollars into the HCTF representing a portion of purchase service agreements intended to cover the costs associated with OPEB benefits.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the HCTF's FNP was projected to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on OPEB plan investments was applied to all periods of projected benefit payments to determine the TOL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the proportionate share of the net OPEB liability calculated using the discount rate of 7.25%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net OPEB liability	**128,812**	**93,559**	**63,154**

OPEB plan fiduciary net position. Detailed information about the HCTF's FNP is available in PERA's comprehensive annual financial report which can be obtained at www.copera.org/forms-resources/financial-reports-and-studies.

8. **Accrued Salaries** – Certified instructors of the District are contracted for nine months annually between Labor Day and June 1. These instructors, while only working nine months, are paid for their services in twelve equal monthly installments. On June 30 of each year they have completed their entire contract, but have only received 10/12 of the related compensation with the difference to be paid over the summer break. The difference, totaling $680,467, is reflected as an accrued expense at June 30.

9. **Long Term Debt**-

2017 General Obligation Bonds Payable- In November of 2017, the voters of the District approved the issuance of $4,950,000 of general obligation bonds. The bonds were issued for the purpose of providing matching money for the State of Colorado Building Excellent Schools Today (BEST) grant program. The proceeds, along with the grant funds will be used for the major renovation and construction of District facilities. The bonds are payable in annual installments and bear interest at 3.43 percent. The repayment of the bonds is accounted for in the Debt Service Fund.

The annual requirements to amortize the bonds are as follows:

Fiscal Year	Principal	Interest	Total
2027	$230,771	$111,175	$341,946
2028	238,867	103,122	341,989
2029	246,875	94,795	341,670
2030	255,343	86,181	341,524
2031	264,102	77,271	341,373
2032–2036	1,462,782	241,647	1,704,429
2036–2038	657,592	22,754	680,346
Total	**$3,356,332**	**$736,945**	**$4,093,277**

Changes in Long-Term Debt- A summary of changes in long-term debt follows:

Description	Beginning Balance	Issued	Retired	Ending Balance
General Obligation Bonds	$3,579,449	-	$223,117	$3,356,332
Total	**$3,579,449**	**-**	**$223,117**	**$3,356,332**

10. Inter-fund Operating Transfers– Transfers consist of amounts transferred to supplement revenues. All transfers are done on a routine basis. Transfers for the year ended June 30 are as follows:

Fund	Transfers In	Transfers Out
General Fund	-	$202,651
Lunch Fund	$16,186	-
Capital Projects Fund	186,465	-
Total	**$202,651**	**$202,651**

The transfers were made for the purpose of subsidizing the receiving fund.

11. Fund Balance Restrictions and Assignments – Restricted indicates that a portion of the fund balance can only be spent for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors. Assigned indicates amounts that are designated for a specific purpose by the Board of Education but are not spendable until appropriated. The District uses the following restrictions and assignments:

Non-spendable

Inventory- indicates that the portion of fund balance represented by inventories is not available for appropriation and expenditure at the balance sheet date. Non-spendable fund balance related to inventory consists of $3,534 in the Lunch Fund.

Restricted

TABOR – indicates that a portion of the fund balance has been segregated for expenditures for declared emergencies only. Fund balance reserved for emergencies consists of $300,000 in the General Fund.

Student Activities- indicates that the fund balance in the Student Activity Fund is restricted for student activities within the District. Fund balance restricted for student activities consists of $135,578 in the Student Activity Fund.

Debt Service- indicates the amount of fund balance that is restricted for the repayment of the District’s outstanding general obligation bonds. Fund balance restricted for debt service consists of $559,934 in the Debt Service Fund

Food Service- indicates the amount of fund balance that is restricted for the food service operations of the District. Fund balance restricted for food service consists of $54,772 in the Lunch Fund.

Assigned

Assigned for future expenditures – indicates anticipated fund balance available for appropriation in the next budget year. Fund balances assigned for future expenditures consist of the following:

Fund	Assigned for Future Expenditures
General Fund	$2,331,667
Capital Projects Fund	137,895
Total	**$2,469,562**

12. Risk Management – The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Colorado School Districts Self-Insurance Pool (The Pool). The Pool was formed in 1981 to provide member school districts and related educational facilities with defined property and liability coverage through joint self-insurance and excess insurance. The District pays an annual premium for its general insurance coverage. The Pool is self-sustaining through member premiums and obtains excess insurance to limit per occurrence exposure to $250,000.

The District continues to carry commercial insurance for all other risks of loss including worker's compensation and employee health and accident insurance. There have been no settled claims that have exceeded insurance coverage in any of the past three fiscal years. There have been no significant decreases in insurance coverage from the prior year.

13. Tax, Spending, and Debt Limitations – Colorado Voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. On November 5, 1996 the people of the District voted to authorize the spending of all monies in existing funds and to collect, retain, and expend the full revenue, including state grants and taxes, generated during fiscal year 1997 and for each subsequent year regardless of any limitation contained in Article X, Section 20, of the Colorado Constitution. The Amendment is complex and subject to judicial interpretation. The District believes it is in compliance with all other requirements of the amendment. However, the District has made certain interpretations of the amendment's language in order to determine its compliance.

14. Commitments and Contingent Liabilities – There were no commitments or contingent liabilities at June 30.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6
Required Supplementary Information

June 30, 2026

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

Such information includes:

Budgetary Comparison Schedules
General Fund
Lunch Fund

Pension Schedules
Schedule of District Contributions
Schedule of the District's Proportionate Share of the Net Pension Liability

OPEB Schedules
Schedule of District Contributions
Schedule of the District's Proportionate Share of the Net OPEB Liability

Notes to Required Supplementary Information

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedule of Revenues, Expenditures and Changes in
Fund Balances- Budget and Actual
General Fund

For the Year Ended June 30, 2026

	Budgeted Amounts Original	Budgeted Amounts Final	Variance Original Budget to Final Budget	Actual	Variance Final Budget to Actual
Revenues from local sources					
Current property taxes	$ 1,399,816	$ 2,212,396	$ 812,580	$ 2,156,023	$ (56,373)
Specific ownership taxes	100,234	103,203	2,969	172,171	68,968
Other	368,671	305,393	(63,278)	375,502	70,109
Total revenues from local sources	1,868,721	2,620,992	752,271	2,703,696	82,704
Revenues from state sources					
State equalization	4,833,552	4,778,388	(55,164)	4,730,797	(47,591)
Grants	826,546	793,931	(32,615)	810,122	16,191
State direct PERA contribution				84,276	84,276
Total revenues from state sources	5,660,098	5,572,319	(87,779)	5,625,195	52,876
Revenues from federal sources					
Forest service			-	8,913	8,913
Mineral leasing	26,165	18,898	(7,267)	18,898	-
Grants	207,782	193,975	(13,807)	193,826	(149)
Total revenues from federal sources	233,947	212,873	(21,074)	221,637	8,764
Total revenues	7,762,766	8,406,184	643,418	8,550,528	144,344
Expenditures					
Instructional Program	4,138,647	4,715,423	(576,776)	4,716,067	(644)
Support Programs					
Students	282,460	308,392	(25,932)	310,686	(2,294)
Instructional staff	409,331	394,885	14,446	371,747	23,138
General administration	534,675	423,916	110,759	383,453	40,463
School administration	597,874	658,412	(60,538)	653,494	4,918
Business	200,719	246,457	(45,738)	252,142	(5,685)
Plant operation and maintenance	1,007,676	1,159,887	(152,211)	1,133,181	26,706
Student transportation	252,159	277,513	(25,354)	269,041	8,472
Central support services	267,873	307,487	(39,614)	301,781	5,706
Other support services	25,396	25,396	-	25,396	-
Appropriated reserves	2,460,492	2,386,543	73,949		2,386,543
Total expenditures	10,177,302	10,904,311	(727,009)	8,416,988	2,487,323
Other financing sources (uses)					
Transfers Out	(74,650)	(202,651)	(128,001)	(202,651)	-
Total Other Financing Sources (Uses)	(74,650)	(202,651)	(128,001)	(202,651)	-
Excess of revenues over (under) expenditures	(2,489,186)	(2,700,778)	(211,592)	(69,111)	2,631,667
Fund balances, beginning	2,489,186	2,700,778	211,592	2,700,778	-
Fund Balances, ending	$ -	$ -	$ -	$ 2,631,667	$ 2,631,667

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedule of Revenues, Expenditures and Changes in
Fund Balances- Budget and Actual
Lunch Fund

For the Year Ended June 30, 2026

	Budgeted Amounts		Variance Original Budget to		Variance Final Budget to
	Original	Final	Final Budget	Actual	Actual
Revenues					
Local sources					
Meal sales	$ 16,000	$ 12,000	$ (4,000)	$ 17,961	$ 5,961
Earnings on investments	115	115	-	104	(11)
Total local sources	16,115	12,115	(4,000)	18,065	5,950
State sources					
State Matching Grant	1,564	1,604	40	1,604	-
Healthy School Meals Grants	76,495	76,000	(495)	78,202	2,202
Other State Grants	2,000	2,227	227	2,227	-
Total state sources	80,059	79,831	(228)	82,033	2,202
Federal sources					
National School Lunch Program	144,000	145,000	1,000	145,987	987
National School Breakfast Program	45,000	45,000	-	49,306	4,306
Donated Commodities	26,000	26,000	-	21,623	(4,377)
Other Federal Grants	10,000	12,324	2,324	12,324	-
Total federal sources	225,000	228,324	3,324	229,240	916
Total revenues	321,174	320,270	(904)	329,338	9,068
Expenditures					
Food Service					
Salaries	118,575	129,667	(11,092)	132,349	(2,682)
Employee benefits	44,082	46,617	(2,535)	45,952	665
Purchased services					
Other	9,000	9,290	(290)	6,814	2,476
Food and milk	140,817	137,090	3,727	137,881	(791)
Commodities used	26,000	26,000	-	21,623	4,377
Supplies	11,200	12,951	(1,751)	15,445	(2,494)
Other	1,500	1,300	200	1,612	(312)
Appropriated reserves	15,000	68,498	(53,498)		68,498
Total expenditures	366,174	431,413	(65,239)	361,676	69,737
Other financing sources (uses)					
Transfers in (out)	30,000	30,000	-	16,186	(13,814)
Total other financing sources (uses)	30,000	30,000	-	16,186	(13,814)
Excess of revenues and other sources over (under) expenditures and other uses	(15,000)	(81,143)	(66,143)	(16,152)	64,991
Fund balance, beginning	15,000	68,498	53,498	74,458	5,960
Fund balance, ending	$ -	$ (12,645)	$ (12,645)	$ 58,306	$ 70,951

The accompanying notes are an integral part of this statement.

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6
Schedules of Required Supplementary Information
Schedule of District Pension Contributions
June 30, 2026
Last 10 Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Contractually required contribution	$ 447,771	$ 471,647	$ 525,130	$ 579,413	$ 579,649	$ 637,128	$ 683,809	$ 785,501	$ 885,589	$ 1,004,674
Contributions in relation to the contractually required contribution	447,771	471,647	525,130	579,413	579,649	637,128	683,809	785,501	885,589	1,004,674
Contibution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,437,049	$ 2,497,157	$ 2,745,059	$ 2,989,743	$ 2,914,688	$ 3,204,869	$ 3,355,294	$ 3,854,271	$ 4,344,975	$ 4,926,567
Contributions as a percentage of covered payroll	18.37%	18.89%	19.13%	19.38%	19.89%	19.88%	20.38%	20.38%	20.38%	20.39%

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedules of Required Supplementary Information

Schedule of District OPEB Contributions

June 30, 2026

Last 10 Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Contractually required contribution	$ 24,858	$ 25,471	$ 27,999	$ 30,495	$ 29,730	$ 32,690	$ 34,224	$ 39,314	$ 44,319	$ 50,251
Contributions in relation to the contractually required contribution	24,858	25,471	27,999	30,495	29,730	32,690	34,224	39,314	44,319	50,251
Contibution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,437,049	$ 2,497,157	$ 2,745,059	$ 2,989,743	$ 2,914,688	$ 3,204,869	$ 3,355,294	$ 3,854,271	$ 4,344,975	$ 4,926,557
Contributions as a percentage of covered payroll	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedules of Required Supplementary Information

Schedule of the District's Proportionate Share of the Net Pension Liability

June 30, 2026

Last 10 Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
District's proportion of the net pension liability (asset)	0.05423%	0.05330%	0.04870%	0.04861%	0.05096%	0.05265%	0.04074%	0.05453%	0.05334%	0.05428%
District's share of the net pension liability (asset)	$ 16,145,661	$ 17,235,415	$ 8,615,755	$ 7,262,561	$ 7,703,689	$ 6,126,808	$ 7,418,170	$ 9,644,188	$ 9,203,828	$ 8,465,801
District's share of State's share of the net pension liability as a nonemployer contibuting entity			$ 1,178,085	$ 921,163	-	$ 702,360	$ 985,265	$ 1,013,626	$ 826,650	$ 795,590
Total			$ 9,793,840	$ 8,183,724	$ 7,703,689	$ 6,829,168	$ 8,403,435	$ 10,657,814	$ 10,030,478	$ 9,261,391
District's covered payroll	$ 2,433,836	$ 2,458,678	$ 2,674,946	$ 2,855,044	$ 2,726,953	$ 3,290,317	$ 3,141,537	$ 3,605,455	$ 4,121,857	$ 4,400,238
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	663.38%	701.00%	322.09%	286.64%	282.50%	186.2%	236.1%	267.5%	243.3%	210.5%
Plan fiduciary net position as a percentage of the total pension liability	75.84%	43.96%	57.01%	64.52%	66.99%	74.86%	61.79%	64.74%	67.17%	71.71%

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedules of Required Supplementary Information

Schedule of the District's Proportionate Share of the Net OPEB Liability

June 30, 2026

Last 10 Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
District's proportion of the net OPEB liability (asset)	0.03080%	0.03030%	0.03160%	0.03175%	0.02949%	0.03437%	0.03096%	0.03263%	0.03415%	0.03470%
District's share of the net OPEB liability (asset)	$ 399,639	$ 393,582	$ 430,304	$ 356,896	$ 280,209	$ 296,417	$ 252,768	$ 232,868	$ 163,302	$ 93,559
District's covered payroll	$ 2,437,049	$ 2,497,157	$ 2,674,946	$ 2,855,044	$ 2,726,953	$ 3,290,317	$ 3,141,537	$ 3,605,455	$ 4,121,857	$ 4,400,238
District's proportionate share of the OPEB liability as a percentage of its covered payroll	16.40%	15.76%	16.09%	12.50%	10.28%	9.01%	8.05%	6.46%	3.96%	2.13%
Plan fiduciary net position as a percentage of the total OPEB liability	20.07%	21.25%	17.03%	24.49%	32.78%	39.40%	38.57%	46.16%	59.83%	76.07%

Budgetary Comparison Required Supplementary Information

Note 1 - General Fund Significant Budget Variations

Original Budget to Final Budget

In November 2025, voters approved a mill levy override to provide additional resources for employee salaries and benefits. Following voter approval, the District amended the General Fund budget to recognize the additional property tax revenue and the related compensation expenditures. Budgeted current property tax revenue increased by $812,580, from $1,399,816 in the original budget to $2,212,396 in the final budget. The additional revenue was primarily budgeted for increased salaries and benefits, which contributed to a $576,776 increase in the instructional program appropriation and increases in several support program appropriations. Overall, total budgeted General Fund revenues increased by $643,418 and total budgeted expenditures increased by $727,009 from the original budget to the final budget.

Final Budget to Actual

Actual General Fund revenues exceeded the final budget by $144,344. Significant revenue differences included specific ownership taxes and other local revenues that were $68,968 and $70,109 above budget, respectively, and an $84,276 State direct PERA contribution that was not included in the final budget. These favorable differences were partially offset by current property tax revenue that was $56,373 below the final budget and State equalization revenue that was $47,591 below the final budget. Actual General Fund expenditures were $2,487,323 below the final budget, primarily because the final budget included $2,386,543 of appropriated reserves that were not expended. Excluding appropriated reserves, actual operating expenditures were generally consistent with the final budget. These revenue and expenditure differences resulted in an ending General Fund balance of $2,631,667 compared with no ending fund balance in the final budget.

Note 2 - Lunch Fund Significant Budget Variations

Original Budget to Final Budget

The final Lunch Fund budget increased total expenditure appropriations by $65,239. The principal change was a $53,498 increase in appropriated reserves, corresponding with the increase in the budgeted beginning fund balance from $15,000 to $68,498. The final budget also increased salary and employee benefit appropriations by $13,627 in total. Revenue estimates changed only modestly, with total budgeted revenues decreasing by $904.

Final Budget to Actual

Actual Lunch Fund revenues exceeded the final budget by $9,068. Actual expenditures were $69,737 below the final budget, primarily because the $68,498 of appropriated reserves included in the final budget were not expended. Actual transfers in were $13,814 below the final budget. The combined effect of actual operating results, the unexpended appropriated reserve, and the beginning fund balance resulted in an ending Lunch Fund balance of $58,306, compared with a budgeted deficit fund balance of $12,645.

Pension Required Supplementary Information

Note 1—Significant Changes in Plan Provisions Affecting Trends in Actuarial Information

2023 Changes in Plan Provisions Since 2022

Senate Bill (SB) 23-056, enacted and effective June 2, 2023, intended to recompense PERA for the remaining portion of the $225 million direct distribution originally schedule for receipt July 1, 2020, suspended due to the enactment of House Bill (HB) 20-1379, but not fully repaid through the provisions within HB 22-1029. Pursuant to SB 23-056, the State Treasurer issued a warrant consisting of the balance of the PERA Payment Cash Fund, created in §24-51-416, plus $10 million from the General Fund, totaling $14.561 million.

As of the December 31, 2023, measurement date, the total pension liability (TPL) recognizes the change in the default method applied for granting service accruals for certain members, from a "12-pay" method to a "non-12-pay" method. The default service accrual method for positions with an employment pattern of a least eight months but fewer than twelve months (including, but not limited to positions in the School and DPS Divisions) receive a higher ratio of service credit for each month worked, up to a maximum of 12 months of service credit per year.

2025 Changes in Plan Provisions Since 2024

SB 25-310, enacted June 2, 2025, and effective immediately, allows PERA to accept a series of warrants from the State Treasurer totaling $500,000 on or after July 1, 2025, and before October 1, 2025. These dollars are held by PERA in a custodial capacity on behalf of the State of Colorado to be proportioned over time to replace reductions to future direct distributions intended to fund the Peace Officer Training and Support Fund and, at that time, will be allocated to the appropriate Division Trust Fund(s) within PERA. SB 25-310 also allows for an alternative actuarial method to allocate the direct distribution if the allocation, based on the reported payroll of each participating division, results in an automatic adjustment provision (AAP) assessment ratio below the 98% benchmark and the alternative allocation method results in an AAP ratio that meets or exceeds the 98% benchmark.

Note 2- Significant Changes in Assumptions or Other Inputs Affecting Trends in Actuarial Information

2024 Changes in Assumptions or Other Inputs Since 2023

- Salary scale assumptions were altered to better reflect actual experience
- Rates of termination/withdrawl, retirement, and disability were revised to more closely reflect actual experience
- The Pub-2010 Public Retirement Plans Mortality base tables were retained for purposes of active, retired, disabled, and beneficiary lives, with revised adjustment for credibility and gender, where applicable. In addition, the applied generational projection scale was updated to the 2024 adjusted scale MP-2021.
- The estimated administrative expense as a percentage of covered payroll was increased from 0.40% to 0.45%

See also Note 5 in the accompanying Notes to the Financial Statements for factors that significantly affect trends in the amounts reported.

OPEB Required Supplementary Information

Note 1—Significant Changes in Plan Provisions Affecting Trends in Actuarial Information

2024 Changes in Plan Provisions Since 2023

As of athe December 31, 2024 measurement date, the FNP and related dislosure components for HCTF reflect additional payments related to the disaffiliation of the Tri-County Health Department as a PERA-affiliated employer, effective December 31, 2022. The additional employer disaffiliation payment allocations to the HCTF and Local Government Division Trust Fund were $0.020 million and $0.486 million respectively.

2023 Changes in Plan Provisions Since 2022

As of the December 31, 2023, measurement date, the fiduciary net position (FNP) and related disclosure components for the Health Care Trust Fund (HCTF) reflects payments related to the disaffiliation of Tri-County Health Department (Tri-County Health) as a PERA-affiliated employer, effective December 31, 2022. As of the December 31, 2023, year-end, PERA recognized two additions for accounting and financial reporting purposes: a $24 million payment received on December 4, 2023, and a $2 million receivalbe. The employer disaffiliation payment and receivable allocations to the HCTF and Local Government Division Trust Fund were $1.033 million and $24.967 million, respectively.

Note 2- Significant Changes is Assumptions or Other Inputs Affecting Trends in the Actuarial Information

2024 Changes in Assumptions or Other Inputs Since 2023

- Salary scale assumptions were altered to better reflect actual experience
- Rates of termination/withdrawl, retirement, and disability were revised to more closely reflect actual experience
- The adjustments for credibility applied to the Pub-210 mortality tables for active and retired lives, including beneficiaries, were updated based upon experience. In addition, the mortality projection scale was updated to the 2024 adjusted scale MP-2021 to reflect future improvements in mortality for all groups.
- Participation rates were reduced
- MAPD premium costs are no longer age graded.

See also Note 7 in the accompanying Notes to the Financial Statements for factors that significantly affect trends in the amounts reported.

Schedule of Proportionate Share Notes

Pension

The amounts presented for each fiscal year were determined as of the calendar year that occurred within the fiscal year.

See Note 5 in the accompanying Notes to the Financial Statements for factors that significantly affect trends in the amounts reported.

OPEB

The amounts presented for each fiscal year were determined as of the calendar year that occurred within the fiscal year.

See Note 7 in the accompanying Notes to the Financial Statements for factors that significantly affect trends in the amounts reported.

Other supplementary information includes financial statements and schedules not required by the GASB, or a part of the basic financial statements, but are presented for purposes of additional analysis.

These statements and schedules include:

Budgetary Comparison Schedules
- Debt Service Fund
- Capital Projects Fund
- Student Activity Fund

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedule of Revenues, Expenditures and Changes in
Fund Balances- Budget and Actual
Debt Service Fund

For the Year Ended June 30, 2026

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Local sources				
Current property taxes	$ 375,000	$ 375,000	$ 371,673	$ (3,327)
Delinquent taxes and interest on taxes		839	1,219	380
Earnings on investments	16,000	16,000	17,624	1,624
Other				-
Total revenues	391,000	391,839	390,516	(1,323)
Expenditures				
Debt Service				
Principal	223,117	223,117	223,117	-
Interest	118,960	118,960	118,960	-
Appropriated reserves	515,806	561,257		561,257
Total expenditures	857,883	903,334	342,077	561,257
Excess revenues over (under) expenditures	(466,883)	(511,495)	48,439	559,934
Fund balance, beginning	466,883	511,495	511,495	-
Fund balance, ending	$ -	$ -	$ 559,934	$ 559,934

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedule of Revenues, Expenditures and Changes in
Fund Balances- Budget and Actual
Capital Projects Fund

For the Year Ended June 30, 2026

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Local sources				
Earnings on investments	$ 350	$ 250	$ 206	$ (44)
Other		13,156	16,156	3,000
Total local sources	350	13,406	16,362	2,956
Total revenues	350	13,406	16,362	2,956
Expenditures				
Operations and plant maintenance	58,563	114,070	56,012	58,058
Student transportation		66,000	65,833	167
Appropriated reserves	76,437	76,714		76,714
Total expenditures	135,000	256,784	121,845	134,939
Other financing sources (uses)				
Transfers in (out)	74,650	186,465	186,465	-
Total other financing sources (uses)	74,650	186,465	186,465	-
Excess of revenues and other sources over (under) expenditures and other uses	(60,000)	(56,913)	80,982	137,895
Fund balance, beginning	60,000	56,913	56,913	-
Fund balance, ending	$ -	$ -	$ 137,895	$ 137,895

MONTEZUMA COUNTY (MANCOS) SCHOOL DISTRICT RE-6

Schedule of Revenues, Expenditures and Changes in
Fund Balances- Budget and Actual
Student Activity Fund

For the Year Ended June 30, 2026

	Budgeted Amounts			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Local sources				
Earnings on investments			$ 264	$ 264
Miscellaneous	$ 180,000	$ 140,000	192,555	52,555
Total local sources	180,000	140,000	192,819	52,819
Total revenues	180,000	140,000	192,819	52,819
Expenditures				
Instruction				
Other	180,000	290,000	172,921	117,079
Appropriated reserves	97,389	10,000		10,000
Total expenditures	277,389	300,000	172,921	127,079
Excess of revenues and other sources over (under) expenditures and other uses	(97,389)	(160,000)	19,898	179,898
Fund balance, beginning	97,389	160,000	115,680	(44,320)
Fund Balance, end of the year	$ -	$ -	$ 135,578	$ 135,578

INFORMATION REQUIRED BY OVERSIGHT AUTHORITIES

Colorado Department of Education

Auditors Integrity Report

District: 2070 - Mancos Re-6

Fiscal Year 2025-26

Colorado School District/BOCES

Revenues, Expenditures, & Fund Balance by Fund

Fund Type &Number		Beg Fund Balance & Prior Per Adj (6880*) +	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses -	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance =
Governmental					
10	General Fund	2,682,464	7,926,898	7,989,946	2,619,416
18	Risk Mgmt Sub-Fund of General Fund	0	0	0	0
19	Colorado Preschool Program Fund	18,314	420,979	427,043	12,250
	Sub- Total	**2,700,778**	**8,347,877**	**8,416,989**	**2,631,666**
11	Charter School Fund	0	0	0	0
20,26-29	Special Revenue Fund	0	0	0	0
06	Supplemental Cap Const, Tech, Main. Fund	0	0	0	0
07	Total Program Reserve Fund	0	0	0	0
21	Food Service Spec Revenue Fund	74,458	345,525	361,676	58,307
22	Govt Designated-Purpose Grants Fund	0	0	0	0
23	Pupil Activity Special Revenue Fund	115,680	192,819	172,921	135,578
25	Transportation Fund	0	0	0	0
31	Bond Redemption Fund	511,495	390,516	342,077	559,935
39	Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41	Building Fund	0	0	0	0
42	Special Building Fund	0	0	0	0
43	Capital Reserve Capital Projects Fund	56,913	202,827	121,846	137,895
46	Supplemental Cap Const, Tech, Main Fund	0	0	0	0
Totals		**3,459,325**	**9,479,564**	**9,415,509**	**3,523,380**
Proprietary					
50	Other Enterprise Funds	0	0	0	0
64 (63)	Risk-Related Activity Fund	0	0	0	0
60,65-69	Other Internal Service Funds	0	0	0	0
Totals		**0**	**0**	**0**	**0**
Fiduciary					
70	Other Trust and Agency Funds	0	0	0	0
72	Private Purpose Trust Fund	0	0	0	0
73	Agency Fund	0	0	0	0
74	Pupil Activity Agency Fund	0	0	0	0
79	GASB 34:Permanent Fund	0	0	0	0
85	Foundations	0	0	0	0
Totals		**0**	**0**	**0**	**0**

FINAL

MANCOS SCHOOL DISTRICT RE-6
355 W. GRAND AVENUE
MANCOS, CO 81328

Investment Options

	Option 1: All DSB	Option 2: ColoTrust & DSB	Option 3: All ColoTrust
Total Available for Reinvestment	$597,609.54	$597,609.54	$597,609.54
CD#1 CD#2	$300,986.82 $296,622.72	$97,609.54	
DSB ABY	4.06%	4.06%	
ColoTrust Investment	-	$500,000.00	$597,609.54
ColoTrust Yield	-	4.3%*	4.3%*
DSB Interest CD#1 CD#2	 $12,220.06 $12,043.88	$3,962.95	
ColoTrust Interest	-	$21,500	$25,697.21
Total 12-mo interest	$24,263.95	$25,462.95	$25,697.21
Ending balance	$621,873.49	$623,072.49	$623,306.75
Additional Earnings vs Option 1		+$1,199.00	+$1,433.26

** Based on the end of week trade 9/11. This may change come Monday 9/14.*

Recommendation: Given board policy and investing in local banks, I recommend we keep our 2 CD's with DSB and they will automatically rollover for another year.

DFA/DFAA - Revenues from Investments/Use of Surplus Funds

The Board of Education recognizes the importance of prudent and profitable investment of district moneys and its responsibility in overseeing this part of the district's financial program.

This policy shall apply to the investment of all financial assets and all funds of the district over which the Board exercises financial control. In order to effectively make use of the district's cash resources, all moneys shall be pooled into one investment account and accounted for separately. The investment income derived from this account shall be distributed to the various district funds as directed by the Board of Education in accordance with state law.

All district funds allocated to a specific use but temporarily not needed shall be invested by the treasurer, assistant treasurer or other administrator appointed by the Board in accordance with state law and in a manner designed to accomplish the following objectives:

1. ensure the safety of funds
2. ensure that adequate funds are available at all times to meet the financial obligations of the district when due
3. ensure a market rate of return on the funds available for investment throughout the budget cycle
4. ensure that all funds are deposited and invested in accordance with state law

The intent of the district is to support financial institutions located within district boundaries. Investments in institutions located outside of the district will be made when competitive rates or lack of collateral available from local financial institutions make this decision in the best interest of the district or when investment timing requires investment alternatives and short-term yields not conveniently available in the district. If the district is contemplating any investment or deposit outside of the state, the Board shall be notified. The Board shall seek legal advice prior to any such investment or deposit.

The Board shall be kept informed through regular quarterly reports. These reports shall be formatted in a manner that allows the Board to evaluate the success of its investment practices in light of its stated objectives.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 11-10.5-101 et seq. (Public Deposit Protection Act)

C.R.S. 11-47-101 et seq. (Savings and Loan Association Public Deposit Protection Act)

C.R.S. 22-45-103 (bond redemption fund trustee or escrow requirement)

C.R.S. 24-75-601 et seq. (public funds - legal investments)

C.R.S. 24-75-701 et seq. (investment funds - local government pooling)

CROSS REFS.: DA, Fiscal Management Goals/Priority Objectives

DG, Banking Services

DIE - Annual Audit

In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year.

The Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the district for report to the Board of Education.

The audit report shall contain among other information:

1. Financial statements prepared insofar as possible in conformity with generally accepted governmental accounting principles. (The financial statements are the representation of the district whether prepared by the district or by the auditor.)

2. Disclosures in accordance with the Financial Policies and Procedures Handbook. The supplemental schedules of receipts and expenditures for each fund shall be in the format prescribed by the State Board of Education and shall be in agreement with the audited financial statements of the district.

3. All funds and activities of the school district.

4. A budget to actual comparison for each fund and activity.

5. The auditor's opinion on the financial statements. If the opinion is anything other than unqualified, the reason must be explained. The opinion shall include general fixed assets.

6. Disclosure of all instances of noncompliance with state law, including the Public School Finance Act of 1994, irrespective of materiality.

7. A supplemental listing of all investments held by the district at the date of the financial statement.

8. A calculation of the school district's fiscal year spending in accordance with the state constitution.

The auditor shall meet with the Board to discuss the audit report, make recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the auditor to the school district within five months after the close of the fiscal year unless a request for an extension of time is granted by the state auditor. Within 30 days after the Board receives the audit, it shall be submitted to the state auditor and the state commissioner of education.

The Board reserves the right to request an audit at more frequent intervals if desired.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 22-32-109(1)(k)
C.R.S. 24-75-601.3
C.R.S. 29-1-601et seq.

Online Schools and Programs

Authorizer Assurance Signature Form

Effective May 2022

Pursuant to the Rules of the Administration, Certification and Oversight of Colorado Online Programs (1 CCR 301-71, Rule 8.01.1), Authorizers must adopt policies tracking student enrollment, attendance, and participation (as set forth in Rule 3.02.8). Authorizers may document students' attendance and participation in educational activities in a manner the Authorizer deems appropriate to support student learning. The purpose of this Authorizer Assurance Signature Form is to verify the process and policies by which students' attendance and participation in the online program or online school are tracked and documented.

Students participating in an online program or online school are subject to the compulsory attendance requirements as provided in Article 33 of the Colorado Revised Statutes. Students are deemed to comply with the compulsory attendance requirements through participation in an online program or online school. The Assurances provided below ensure compliance with these statutory requirements, as well as the attendance requirements for funding outlined by the Rules for the Administration of the Public School Finance Act (1 CCR 301-39).

Definitions

The subsections of 1 CCR 301-71, Rule 2.0 define the types of online schools and programs that an Authorizer may offer:

Online Programs

"Online Program" means a full-time education program authorized pursuant to Title 22 of the Colorado Revised Statutes that delivers a sequential program of synchronous or asynchronous instruction directed by a teacher primarily through online digital learning strategies that provide students choice over time, place, and path, and teacher-guided modality of learning. "Online Program" does not include a supplemental program. Accountability for each student in an online program is attributed back to a designated school that houses the online program**. An Online Program with one hundred or more students is an Online School and not an Online Program** (Rule 2.09).

- ***Single District Online Program***
  "Single-District Online Program" means an Online Program that serves only students who reside within a single school district (Rule 2.12)

Online Schools

"Online School" means a full-time, education school authorized pursuant to Title22 of the Colorado Revised Statutes that delivers a sequential program of synchronous or asynchronous instruction directed by a teacher primarily through online digital learning strategies that provide students choice over time, place, and path, and teacher- guided modality of learning. An Online School has an assigned school code and operates with its own administrator, a separate budget, and a complete instructional program. An Online School is responsible for fulfilling all reporting requirements and is held to state and federally mandated accountability processes (Rule 2.10).

- ***Multi-District Online School***
  "Multi-District Online School" means an Online School that serves a student population drawn from two or more school districts (Rule 2.07).

Attendance

Each online program and online school must document a student's compliance with compulsory attendance requirements during the official count window (1 CCR 301-71, Rule 8.01).

To meet the attendance requirement for funding purposes, students must participate in the educational process (as defined by the local board of education) on the pupil enrollment count date, or, if they do not participate (for any reason) then, the student must participate prior to the pupil enrollment count date during the current school year and within 30 days following the count date. The activities that constitute attendance and participation in the educational process should be defined in and described by local board policy, in a manner the Authorizer deems appropriate to support student learning.

These activities may include, but are not limited to:

- assessment, orientation, and induction activities;
- in-person educational instruction; and
- synchronous and asynchronous internet-based educational activities.

While the activities that constitute attendance and participation in the educational process should be defined in and described by local board policy, the Authorizer may define the documentation demonstrating that a student has participated in one of these board-approved activities. At the time the Authorizer Assurances are submitted, the district or school must also provide samples of documentation that will be used to demonstrate students have met the attendance requirement to CDE's Office of Blended and Online Learning. At the time of the funding audit, the School Auditing Office will only consider this same documentation when determining whether a student has met the attendance and participation requirement.

Authorizer's Assurances

The following information must be completed separately for each online school or program operated by the Authorizer:

For each online school or program operated by the Authorizer, a copy of this form must be signed and dated by the Chief Financial Officer and Superintendent to certify that the required Authorizer assurances and documentation (including local school board-approved policies and sample attendance documentation) have been provided to CDE's Office of Blended and Online Learning.

Assurances

☐ The Authorizer has reviewed the attendance requirement described above, and has provided to the Office of Blended and Online Learning the local board policy defining and describing the activities that may be considered participation in the educational process for the purpose of establishing attendance in the Authorizer's online school or program.

☐ The Authorizer has attached sample documentation for each activity that may be used to demonstrate a student has met the attendance requirement for funding (as outlined in local board policy).

☐ At the time of audit, the Authorizer will provide documents of the same type as the samples that were provided to demonstrate the attendance requirement has been met for each student enrolled in an online school or program and submitted for funding. No other documentation type will be considered when evaluating the attendance requirement for funding purposes.

Authorizer information

District Code: ________________

District Name: ____

CDE School Code (if applicable):
____

Online School or Program Name:
____

Please select one option below for the school or program noted above:

☐ Multi-district online school

☐ Single-district online school

☐ Single-district online program

____

Chief Financial Officer (signature)   (printed name)
Date

____

Superintendent (signature)   (printed name)
Date

No later than September 20th, submit electronically through the Smartsheet submission link found at: https://www.cde.state.co.us/onlinelearning/resources

NOTE: Once an Authorizer has provided these assurances and supporting documentation, the Colorado Department of Education will assume the Authorizer plans to continue to use the policies identified in their assurance form. Annual submission is not required. However, resubmission to the Office of Blended and Online Learning no later than September 20 of the applicable school year is required if the Authorizer has changed their local board policy with regard to attendance and/or the documentation used to demonstrate participation in the educational process.

IC/ICA - School Year/School Calendar/Instruction Time

Prior to the end of the school year, the Board must determine the length of time during which district schools must be in session during the next school year. The number of hours/days of planned teacher-student instruction and of teacher-student contact must be consistent with the Board's definition of "actively engaged in the educational process," must meet or exceed the requirements of state law, and must include a sufficient number of days to allow the superintendent flexibility in preparing a calendar that supports the district's educational objectives.

The Board defines "actively engaged in the educational process" as time when students are working toward achieving educational objectives under the supervision of a licensed teacher, including:

- classroom instruction time
- individual student work time while at school, including study hall and library research
- school-related field trips
- independent study insofar as such study is allowed under district policy
- assemblies
- passing periods between classes
- recess time

~~For the 2021-2022 school year, the definition of “actively engaged in the educational process” includes all of the above and remote learning as a result of COVID-19 health concerns for students provided under the supervision of a certificated or licensed teacher. “Supervision of a certificated or licensed teacher” means a certificated or licensed educator, including teachers, counselors, paraprofessionals, or other certificated or licensed staff as assigned.~~

~~Synchronous and asynchronous teacher-pupil instruction and contact time may occur during remote learning and may include the use of: [existing district online school or program, services provided with Colorado Digital Learning Solutions, assigned and prepared work packets, video conferencing, pre-recorded classes, or other method(s) utilized by the district]. Teacher-pupil instruction and contact time may be tracked and counted for attendance purposes occur in the following ways:~~

-

~~Local boards have the option to differentiate this list based on the grade level of the students. (e.g., the educational process for preschool may be different from that for K-12 or there may be distinctions between elementary and secondary students).~~

1. ~~Presence during in-person instruction;~~
2. ~~Assignments completed at home;~~
3. ~~Logging into the online learning platform;~~
4. ~~Signing an online form attesting to work completed at home;~~
5. ~~Student demonstration of learning;~~
6. ~~Responding to teacher emails or communication; or~~

Mancos School District may also provide an Online Program for part-time and full-time students. Students enrolled in the Online Program proceed through their online courses outside of the school building under the guidance of a Certified Online Mentor Teacher. Attendance in the Online Program is primarily substantiated through participation in asynchronous internet-based educational activities within a learning management system as documented on a corresponding student login report. If applicable, the following secondary forms of documentation are acceptable for purposes of tracking student attendance in the Online Program:

- Online Mentor Meeting Data Attendance Report for Online Advisory Sessions
- Sign in Sheet (digital or physical) for Student Participation in State or Local Assessments

Students are expected to complete the equivalent amount of learning time as non-online students.

Attendance will be recorded at least once daily for days when instructional hours are provided, meaning a student is "actively engaged in the educational process."

"Actively engaged in the educational process" does not include:

- lunch
- time students spend before school waiting for classes to begin and time after the last class of the day, including waiting for the bus
- ~~recess time~~
- teacher preparation time
- ~~passing periods between classes~~

Supervision by a licensed teacher must not require that the teacher be in the student's physical presence at all times, but that the teacher is exercising direction and control over the nature of the student's activities.

The district will ensure that all students who are participating in remote learning will receive equitable instruction and services. ~~Further, the district will ensure that, within the constraints of COVID-19, equitable and appropriate instruction will continue to be offered to those students requiring accommodations.~~

The district calendar for the next school year must be prepared by the superintendent and presented to the Board for approval in the spring of each year. The superintendent must consult with other districts in the area when preparing the calendar.

The Board authorizes the administration in each school building to issue a school calendar based on the district calendar and in accordance with this policy. Administrators are encouraged to examine instruction time and calendar issues in the context of supporting the district's educational objectives.

Calendars must include the dates for all staff in-service programs scheduled for the upcoming school year. The administration will allow public input from parents and teachers prior to scheduling the dates for staff in-service programs.

A copy of the calendar must be provided to all parents/guardians of students enrolled in district schools. Any change in the calendar except for emergency closings or other unforeseen circumstances must be preceded by adequate and timely notice of no less than 30 days.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 22-1-112 *(school year and national holidays)*

C.R.S. 22-32-109 (1)(n) *(duty to determine school year and instruction hours)*

C.R.S. 22-33-102 (1) *(definition of academic year)*

C.R.S. 22-33-104 (1) *(compulsory attendance law)*

C.R.S. 22-44-115.5 *(fiscal emergency)*

1 CCR 301-39, Rules 2254-R-2.06 *(school year and instruction hours; definition of contact/instruction time)*

CROSS REFS.: EBCE, School Closings and Cancellations

JH, Student Absences and Excuses

IC/ICA - School Year/School Calendar/Instruction Time

Prior to the end of the school year, the Board must determine the length of time during which district schools must be in session during the next school year. The number of hours/days of planned teacher-student instruction and of teacher-student contact must be consistent with the Board's definition of "actively engaged in the educational process," must meet or exceed the requirements of state law, and must include a sufficient number of days to allow the superintendent flexibility in preparing a calendar that supports the district's educational objectives.

The Board defines "actively engaged in the educational process" as time when students are working toward achieving educational objectives under the supervision of a licensed teacher, including:

- classroom instruction time
- individual student work time while at school, including study hall and library research
- school-related field trips
- independent study insofar as such study is allowed under district policy
- assemblies

For the 2021-2022 school year, the definition of “actively engaged in the educational process” includes all of the above and remote learning as a result of COVID-19 health concerns for students provided under the supervision of a certificated or licensed teacher. “Supervision of a certificated or licensed teacher” means a certificated or licensed educator, including teachers, counselors, paraprofessionals, or other certificated or licensed staff as assigned.

Synchronous and asynchronous teacher-pupil instruction and contact time may occur during remote learning and may include the use of: [existing district online school or program, services provided with Colorado Digital Learning Solutions, assigned and prepared work packets, video conferencing, pre-recorded classes, or other method(s) utilized by the district]. Teacher-pupil instruction and contact time may be tracked and counted for attendance purposes occur in the following ways:

Local boards have the option to differentiate this list based on the grade level of the students. (e.g., the educational process for preschool may be different from that for K-12 or there may be distinctions between elementary and secondary students).

1. Presence during in-person instruction;
2. Assignments completed at home;
3. Logging into the online learning platform;
4. Signing an online form attesting to work completed at home;
5. Student demonstration of learning;
6. Responding to teacher emails or communication; or

Attendance will be recorded at least once daily for days when instructional hours are provided, meaning a student is "actively engaged in the educational process."

"Actively engaged in the educational process" does not include:

- lunch
- time students spend before school waiting for classes to begin and time after the last class of the day, including waiting for the bus
- recess time
- teacher preparation time
- passing periods between classes

Supervision by a licensed teacher must not require that the teacher be in the student's physical presence at all times, but that the teacher is exercising direction and control over the nature of the student's activities.

The district will ensure that all students who are participating in remote learning will receive equitable instruction and services. Further, the district will ensure that, within the constraints of COVID-19, equitable and appropriate instruction will continue to be offered to those students requiring accommodations.

The district calendar for the next school year must be prepared by the superintendent and presented to the Board for approval in the spring of each year. The superintendent must consult with other districts in the area when preparing the calendar.

The Board authorizes the administration in each school building to issue a school calendar based on the district calendar and in accordance with this policy. Administrators are encouraged to examine instruction time and calendar issues in the context of supporting the district's educational objectives.

Calendars must include the dates for all staff in-service programs scheduled for the upcoming school year. The administration will allow public input from parents and teachers prior to scheduling the dates for staff in-service programs.

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Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 22-1-112 *(school year and national holidays)*

C.R.S. 22-32-109 (1)(n) *(duty to determine school year and instruction hours)*

C.R.S. 22-33-102 (1) *(definition of academic year)*

C.R.S. 22-33-104 (1) *(compulsory attendance law)*

C.R.S. 22-44-115.5 *(fiscal emergency)*

1 CCR 301-39, Rules 2254-R-2.06 *(school year and instruction hours; definition of contact/instruction time)*

CROSS REFS.: EBCE, School Closings and Cancellations

JH, Student Absences and Excuses

Colorado Association of School Boards

Special Policy Update

July 28, 2026

Restraint and Seclusion

In 2025, the Colorado legislature passed House Bill 25-1248 Protect Students from Restraint and Seclusion, which tasked the Colorado State Board of Education with updating the Rules Implementing the Protection of Students from Restraint and Seclusion Act. On April 8, 2026, the Colorado State Board of Education adopted changes to those rules. The bill included new or expanded substantive requirements that are covered in more detail in the rules. The most impactful changes, which are reflected in policy are (1) clarification that seclusion is a form of restraint and includes specific requirements concerning its use, (2) narrows the use of restraint in response to property destruction, (3) updates training requirements, (4) expands or changes notice, documentation, and reporting requirements, and (5) allows a third party to file a complaint concerning the use of restraint and seclusion. These changes are reflected in sample policies JKA Use of Physical Intervention and Restraint, JKA-R Use of Physical Intervention and Restraint Procedures, JKA-E-1 Use of Physical Intervention and Restraint Complaint Form, and JKA-E-2 Use of Physical Intervention and Restraint Complaint Procedure.

Policy JKA Use of Physical Intervention and Restraint, and the associated regulation JKA-R Use of Physical Intervention and Restraint Procedures both needed substantial rewrites in structure, language, and formatting. Because of the substantial changes we are providing districts with a clean version, rather than a complicated redline. However, the purpose and aims of policy JKA and JKA-R have not changed. Therefore, it is recommended to revise your existing version of JKA and JKA-R in full by replacing the old language with the new JKA and JKA-R language.

Other Resources:

Protect Students from Restraint and Seclusion | General Assembly

CDE Overview of Changes to the Rules Implementing the Protection of Students from Restraint and Seclusion Act

Federal Procurement

From time to time the federal government updates thresholds for federal procurement guidelines per the Uniform Grant Guidance. These thresholds apply to any purchases using federal funds and procurement procedures vary depending on the threshold—

these updated thresholds are reflected in sample policies DJB Federal Procurement and DJB-R Federal Procurement Procedures.

Immunization of Students

Colorado law requires students attending Colorado public kindergarten, elementary, or secondary schools through grade 12 to be vaccinated against certain diseases, unless an exemption is on file at the school. In 2025, the Colorado legislature passed House Bill 25-1027, which made changes to student immunization requirements. In December of 2025 the Colorado Board of Health revised the Colorado Code of Regulations to update the rules on Immunization of Students Attending Schools. The update changes the exemption process for Medical and Non-Medical Exemptions, it also changes the requirements around denial of attendance and updates recordkeeping and reporting by certain school facilities. These changes are reflected in sample policies JLCB Immunization of Students and JLCB-R Immunization of Students Procedures.

Other Resources:

CDPHE Explanation of Key Changes

Update Disease Control Statutes | General Assembly

Colorado Department of Public Health and Environment Immunization Requirements

Reporting Child Abuse

In 2025, the Colorado legislature passed House Bill 25-1188 Mandatory Reporter Task Force Recommendation. The most impactful change made to this policy is that mandatory reporters are now obligated to report child abuse within 24 hours of knowledge of abuse. The task force also made clear that reports are only required if the person was working in their professional capacity. These changes are reflected in sample policies GBEB Staff Conduct, JLF Reporting Child Abuse, and JLF-R Reporting Child Abuse Procedures.

Other Resources: Mandatory Reporter Task Force Recommendations | General Assembly

Criminal History Record Information

There are federal and state laws protecting a person's Criminal Justice Information and Criminal History Record Information from unnecessary, or inadvertent disclosure. While this information is useful while screening and hiring potential employees, particularly in the education space, these laws set parameters for the proper access, use, dissemination, protection, and disposal of this information. In October 2025, the Federal Bureau of Investigation (FBI) updated their policy recommendations to ensure all agencies who are accessing this sensitive information are doing so appropriately.

The updates to sample policy GBI Criminal History Record Information reflect the recommendations of the FBI, and Colorado Bureau of Investigation (CBI), which largely require more specificity around who can access the information, and any affirmative steps being taken to protect the information. Under the "Media Protection" section there are various pieces of optional language that districts need to thoughtfully choose. In particularly, the policy should only include language about "electronic storage" if the district stores CJI or CHRI electronically. There are also nine options on how to securely store physical media—districts should only include the options they implement within their district.

Other Resources: [Federal Bureau of Investigation | CJIS Security Policy Resource Center]

Code	Title	Description of Updates	Suggested Adoption Date	Required by Law	Core Policy	BOCES Policy
JKA	Use of Physical Intervention and Restraint	Revises Policy Substantially	As Soon as Practicable	Yes	Word	Word
JKA-R	Procedure for the Use of Physical Intervention and Restraint	Revises Policy Substantially	As Soon as Practicable	Yes	Word	Word
JKA-E-1	Student Restraint Incident Report Form	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	No	Word	Word
JKA-E-2	Complaint Procedures and Regulations	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	No	Word	Word
DJB*	Federal Procurement	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	Yes, if receiving federal funds	Word	Word
DJB-R*	Federal Procurement Procedures	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	Yes, if receiving federal funds	Word	Word
JLCB	Immunization of Students	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	No	Word	Word
JLCB-R	Immunization of Students	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	No	Word	Word
GBI*	Criminal History Record Information	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	Yes	Word	Word
GBEB	Staff Conduct (And Responsibilities)	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	Yes	Word	Word
JLF	Reporting Child Abuse and Child Protection	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	No	Word	Word
JLF-R	Reporting Child Abuse and Child Protection Procedures	Minor Substantive, Technical, and Stylistic	As Soon as Practicable	No	Word	Word

JLF - Reporting Child Abuse/Child Protection

It is the policy of the Board of Education that this school district comply with the Child Protection Act.

To that end, any school official or employee who has reasonable cause to know or suspect that a child has been subjected to abuse or neglect or who has observed the child being subjected to circumstances or conditions which would reasonably result in abuse or neglect, as defined by statute, shall immediately upon receiving such information report or cause a report to be made to the appropriate county department of social services or local law enforcement agency. Failure to report promptly may result in civil and/or criminal liability. A person who reports child abuse or neglect in good faith is immune from civil or criminal liability.

Reports of child abuse or neglect, the name and address of the child, family or informant or any other identifying information in the report shall be confidential and shall not be public information.

The Board shall provide periodic inservice programs for all teachers in order to provide them with information about the Child Protection Act, to assist them in recognizing and reporting instances of child abuse and to instruct them on how to assist victims and their families.

School employees and officials shall not contact the child's family or any other persons to determine the cause of the suspected abuse or neglect. It is not the responsibility of the school official or employee to prove that the child has been abused or neglected.

The superintendent shall submit such procedures as are necessary to the Board for approval to accomplish the intent of this policy.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 19-1-103(1)(definition of child abuse or neglect)
C.R.S. 19-3-102& 103 (definition of neglected or dependent child)
C.R.S. 19-3-304 (persons required to report abuse)
C.R.S. 19-3-307 (reporting procedures)
C.R.S. 19-3-309 (immunity from liability for persons reporting)
C.R.S. 22-32-109(1)(z) (providing inservice for teachers)

CROSS REFS.: GBEB, Staff Conduct
GBGB, Staff Personal Security and Safety

JLF Reporting Child Abuse and Child Protection

It is the policy of the Board of Education that this School District comply with the Child Protection Act.

To that end, any School Official or Employee who has reasonable cause to know or suspect that any child has been subjected to abuse, neglect, unlawful sexual contact, or who has observed any child being subjected to conditions which would reasonably result in abuse or neglect, as defined by state law, must report or cause a report to be made to the appropriate county department of social services or local law enforcement agency in accordance with the accompanying regulation to this policy (JLF-R). Failure to report promptly may result in civil and/or criminal liability. A person who reports child abuse or neglect in good faith is immune from civil or criminal liability.

Reports of child abuse or neglect, the name and address of the child, family, informant, or any other identifying information in the report are considered confidential and are not public information.

The Board must provide periodic in-service programs for all teachers in order to provide them with information about the Child Protection Act, to assist them in recognizing and reporting instances of child abuse, and to instruct them on how to assist victims and their families.

School Employees and Officials will not contact the child's family or any other persons to determine the cause of the suspected abuse or neglect. It is not the responsibility of the School Official or Employee to prove that the child has been abused or neglected.

The Superintendent will submit such procedures as are necessary to the Board for approval to accomplish the intent of this policy.

(Adoption date)

LEGAL REFERENCES:

C.R.S. 19-1-103(1)(definition of child abuse or neglect)
C.R.S. 19-3-102 & 103 (definition of neglected or dependent child)
C.R.S. 19-3-304 (persons required to report abuse)
C.R.S. 19-3-307 (reporting procedures)
C.R.S. 19-3-309 (immunity from liability for persons reporting)
C.R.S. 22-32-109(1)(z) (providing in-service for teachers)

CROSS REFERENCES:

GBEB, Staff Conduct
GBGB, Staff Personal Security and Safety

Adopted: Add Mancos Dates HERE

[Revised September 2026]

COLORADO SAMPLE POLICY 1994

JLF-R - Reporting Child Abuse/Child Protection

1. Definition of abuse or neglect

Child abuse or neglect is defined in law as "an act or omission which seriously threatens the health or welfare of a child." Specifically, this refers to:

a. Evidence of skin bruising, bleeding, malnutrition, failure to thrive, burns, fracture of any bone, subdural hematoma, soft tissue swelling or death and such condition or death which is not justifiably explained or where the history given concerning such condition or death is at variance with the condition or the circumstances indicate that the condition may not be the product of an accidental occurrence.

b. Any case in which a child is subject to unlawful sexual behavior as defined in state law.

c. Any case in which a child is in need of services because the child's parents, legal guardians or custodians fail to take the same actions to provide adequate food, clothing, shelter, medical care or supervision that a prudent parent would take.

d. Any case in which a child is subjected to emotional abuse which means an identifiable and substantial impairment of the child's intellectual or psychological functioning or development or a substantial risk or impairment of the child's intellectual or psychological functioning or development.

e. Any act or omission described as neglect in state law as follows:

i) A parent, guardian or legal custodian has abandoned the child or has subjected him or her to mistreatment or abuse or allowed another to mistreat or abuse the child without taking lawful means to stop such mistreatment or abuse and prevent it from recurring.

ii) The child lacks proper parental care through the actions or omissions of the parent, guardian or legal custodian.

iii) The child's environment is injurious to his or her welfare.

iv) A parent, guardian or legal custodian fails or refuses to provide the child with proper or necessary subsistence, education, medical care or any other care necessary for his or her health, guidance or well-being.

v) The child is homeless, without proper care or not domiciled with his or her parent, guardian or legal custodian through no fault of such parent, guardian or legal custodian.

vi) The child has run away from home or is otherwise beyond the control of his or her parent, guardian or legal custodian.

vii) A parent, guardian or legal custodian has subjected another child or children to an identifiable pattern of habitual abuse and the parent, guardian or legal custodian has been the respondent in another proceeding in which a court has adjudicated another child to be neglected or dependent based upon allegations of sexual or physical abuse or has determined that such parent's, guardian's or legal custodian's abuse or neglect caused the death of another child; and the pattern of habitual abuse and the type of abuse pose a current threat to the child.

2. Reporting requirements

Any school employee who has reasonable cause to know or suspect that any child is subjected to abuse or to conditions that might result in abuse or neglect must immediately upon receiving such information report such fact to the appropriate county department of social services, local law enforcement agency or through the statewide child abuse reporting hotline system. The employee must follow any oral report with a written report sent to the appropriate agency.

In cases where the suspected or known perpetrator is a school employee, the report should be made to the law enforcement agency. *(Reports made to social services will be referred to law enforcement.)*

If a child is in immediate danger, the employee should call 911. "Immediate" refers to abuse that occurs in the employee's presence or has just occurred.

The employee reporting suspected abuse/neglect to social services or law enforcement officials must inform the school principal as soon as possible orally or with a written memo. The ultimate responsibility for seeing that the oral and written reports are made to social services or law enforcement agencies lies with the school official or employee who had the original concern.

3. Contents of the report

The following information should be included to the extent possible in the initial report:

a. Name, age, address, sex and race of the child.

b. Name and address of the child's parents, guardians and/or persons with whom the student lives.

c. Name and address of the person, if known, believed responsible for the suspected abuse or neglect.

d. The nature and extent of the child's injury or condition as well as any evidence of previous instances of known or suspected abuse or neglect of the child or the child's siblings-all with dates as appropriate.

e. The family composition, if known.

f. Any action taken by the person making the report.

g. Any other information that might be helpful in establishing the cause of the injuries or the condition observed.

It is helpful if the person reporting suspected abuse/neglect is prepared to give documentation. Thus, noting details of observations is important. It is permissible for the school official or employee to conduct a preliminary non-investigative inquiry of any injury or injuries under the following circumstances:

a. School personnel may inquire of the child how an injury occurred. Leading and/or suggestive questions should be avoided. School personnel may not contact the child's family or any other person suspected of causing the injury or abuse to determine the cause of the suspected abuse or neglect.

b. A school employee's reasonable cause to suspect that the child has been subjected to abuse or neglect may arise from a child's vague or inconsistent response to such an inquiry or from an explanation which does not fit the injury.

c. All efforts must be made to avoid duplicate or numerous interviews of the victim.

4. After filing reports

After the report is made to the agency, district and school staff members will cooperate with social services and law enforcement in the investigation of alleged abuse or neglect. The school will report any further incidents of abuse to the agency's representative.

As the case is being investigated, the school will provide supportive aid and counseling services for the child.

Once a report of child abuse is given to the agency, the responsibility for investigation and follow-up lies with the agency. It is not the responsibility of the school staff to investigate the case. Therefore, the school staff will not engage in the following activities:

a. Make home visits for investigative purposes.

b. Take the child for medical treatment. *(This does not preclude taking action in an emergency situation.)*

c. Convey messages between the agency and the parents/guardian.

Authorized school and district personnel may make available to agency personnel assigned to investigate instances of child abuse the health or other records of a student for such investigative purposes.

5. Guidelines for consideration

a. If any school employee has questions about reasonable cause of child abuse and the need for making a report, the employee may consult with the guidance counselor. If the guidance counselor is not available, a direct call to the county department of social services about concerns is advisable.

Note that consultation with another school official or employee will not absolve the school official or employee of the responsibility for reporting child abuse.

b. In an emergency situation requiring retention of the child at the school building due to fear that if released the child's health or welfare might be in danger, it should be observed that only law enforcement officials have the legal authority to hold a child at school. Otherwise a court order must be obtained to legally withhold a child from his or her parent or guardian.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REF.: C.R.S. 18-3-412.5 (1)(b) (definition of unlawful sexual behavior)

JLF-R - Reporting Child Abuse and Child Protection Procedures

DEFINITIONS

Child Abuse or Neglect is defined in law as "an act or omission which seriously threatens the health or welfare of a child." Specifically, this refers to:

1. Evidence of skin bruising, bleeding, malnutrition, failure to thrive, burns, fracture of any bone, subdural hematoma, soft tissue swelling or death and such condition or death which is not justifiably explained, or where the history given concerning such condition or death is at variance with the condition or the circumstances indicate that the condition may not be the product of an accidental occurrence;

2. Any case in which a child is subject to unlawful sexual behavior as defined in state law;

3. Any case in which a child is in need of services because the child's parents, legal guardians, or custodians fail to take the same actions to provide adequate food, clothing, shelter, medical care, or supervision that a prudent parent would take;

4. Any case in which a child is subjected to emotional abuse, which means an identifiable and substantial impairment of the child's intellectual or psychological functioning or development or a substantial risk or impairment of the child's intellectual or psychological functioning or development;

5 Any act or omission described as Neglect in state law as follows:

a. A parent, guardian, or legal custodian has abandoned the child or has subjected him or her to mistreatment or abuse or allowed another to mistreat or abuse the child without taking lawful means to stop such mistreatment or abuse and prevent it from recurring;

b. The child lacks proper parental care through the actions or omissions of the parent, guardian or legal custodian;

c. The child's environment is injurious to his or her welfare;

id. A parent, guardian, or legal custodian fails or refuses to provide the child with proper or necessary subsistence, education, medical care or any other care necessary for his or her health, guidance or well-being;

e. The child is homeless, without proper care or not domiciled with his or her parent, guardian, or legal custodian through no fault of such parent, guardian or legal custodian;

f. The child has run away from home, or is otherwise beyond the control of his or her parent, guardian, or legal custodian;

g. A parent, guardian, or legal custodian has subjected another child or children to an identifiable pattern of habitual abuse and the parent, guardian, or legal custodian has been the respondent in another proceeding in which a court has adjudicated another child to be neglected or dependent based upon allegations of sexual or physical abuse or has determined that such parent's, guardian's, or legal custodian's abuse or neglect caused the death of another child; and the pattern of habitual abuse and the type of abuse pose a current threat to the child.

REPORTING REQUIREMENTS

Any District Employee who has reasonable cause to know or suspect that any child is subjected to abuse, neglect, unlawful sexual contact, or who has observed any child being subjected to conditions that might result in abuse or neglect, as defined by state law, must report or cause a report to be made as soon as reasonably possible, but no later than twenty-four hours after receiving the information. The report should be made to the appropriate county department of social services, local law enforcement agency or through the statewide child abuse reporting hotline system. The Employee must follow any oral report with a written report sent to the appropriate agency. The obligation to report suspected abuse or neglect only applies to incidents of abuse or neglect that an individual learns about while acting in their official capacity.

No report of abuse or neglect will be made due to a family or child's race, ethnicity, socio-economic status, or disability status. Additionally, no report is required if the basis for the report arises from concerns due solely to any of the following criteria:

1. Socioeconomic status, which includes factors such as inadequate housing, furnishings, income, clothing; or

2. Disability.

In cases where the suspected or known perpetrator is a School Employee, the report should be made to the law enforcement agency. *(Reports made to social services will be referred to law enforcement.)*

If a child is in immediate danger, the Employee should call 911. Immediate refers to abuse that occurs in the Employee's presence or has just occurred.

The Employee reporting suspected abuse/neglect to social services or law enforcement officials must inform the School Principal and/or Licensed School Health Professional as soon as possible orally or with a written memo. The ultimate responsibility for seeing that the oral and written reports are made to social services or law enforcement agencies lies with the School Official or Employee who had the original concern.

CONTENTS OF THE REPORT

The following information should be included to the extent possible in the initial report:

1. Name, age, address, sex, and race of the child;

2. Name and address of the child's parents, guardians, and/or persons with whom the ~~student~~ child lives;

3. Name and address of the person, if known, believed responsible for the suspected abuse or neglect;

4. The nature and extent of the child's injury or condition as well as any evidence of previous instances of known or suspected abuse or neglect of the child or the child's siblings-all with dates as appropriate;

5. The family composition, if known;

6. Any action taken by the person making the report;

7. Any other information that might be helpful in establishing the cause of the injuries or the condition observed.

It is helpful if the person reporting suspected abuse/neglect is prepared to give documentation. Thus, noting details of observations is important. It is permissible for the School Official or Employee to conduct a preliminary non-investigative inquiry of any injury or injuries under the following circumstances:

1. School Personnel may inquire of the child how an injury occurred. Leading and/or suggestive questions should be avoided. School Personnel may not contact the child's family or any other person suspected of causing the injury or abuse to determine the cause of the suspected abuse or neglect;

2. A School Employee's reasonable cause to suspect that the child has been subjected to abuse or neglect may arise from a child's vague or inconsistent response to such an inquiry or from an explanation which does not fit the injury;

3. All efforts must be made to avoid duplicate or numerous interviews of the victim.

AFTER FILING A REPORT

After the report is made to the agency, District and School Staff will cooperate with social services and law enforcement in the investigation of alleged abuse or neglect. The school will report any further incidents of abuse to the agency's representative.

As the case is being investigated, the school will provide supportive aid and counseling services for the child.

Once a report of child abuse is given to the agency, the responsibility for investigation and follow-up lies with the agency. It is not the responsibility of the School Staff to investigate the case. Therefore, the School Staff will not engage in the following activities:

1. Make home visits for investigative purposes;

2. Take the child for medical treatment; *(This does not preclude taking action in an emergency situation.)*

3. Convey messages between the agency and the parents/guardian.

Authorized School and District Personnel may make available to agency personnel assigned to investigate instances of child abuse the health or other records of a student for such investigative purposes.

GUIDELINES FOR CONSIDERATION

1. If any School Employee has questions about reasonable cause of child abuse and the need for making a report, the Employee may consult with _____[title of appropriate school official]_____. If _____ is not available, a direct call to the county department of social services about concerns is advisable.

Note that consultation with another School Official or Employee will not absolve the School Official or Employee of the responsibility for reporting child abuse.

2. In an emergency situation requiring retention of the child at the school building due to fear that if released, the child's health or welfare might be in danger, it should be observed that only law enforcement officials have the legal authority to hold a child at school. Otherwise, a court order must be obtained to legally withhold a child from his or her parent or guardian.

LEGAL REFERENCE:

C.R.S. 18-3-412.5 (1)(b) (definition of unlawful sexual behavior)

Adoption: Add Mancos Dates Here

[Revised September 2026]

JLCB - Immunization of Students

The Board directs the superintendent or designee(s) to annually provide parents/guardians of each student enrolled in the district a copy of the standardized immunization document developed by the Colorado Department of Public Health and Environment. The standardized immunization document includes a list of required and recommended immunizations and the age at which each immunization should be given, the school's specific immunization and exemption rates for the measles, mumps, and rubella vaccine [optional: the school may also include immunization and vaccination rates for any other vaccine] for the school's enrolled student population for the previous school year compared to the vaccinated children standard, and a statement that the school is required to collect and report the information, but the school does not control the school's specific immunization rates or establish the vaccinated children standard.

No student is permitted to attend or continue to attend any school in this district without meeting the legal requirements of immunization against disease unless the student has presented one of the following, as provided by law:

- a written authorization signed by a parent/guardian requesting local public health officials administer the immunizations;
- a certificate of medical exemption;
- a certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or
- a certificate of nonmedical exemption.

Students who do not submit an up-to-date certificate of immunization, a written authorization signed by one parent/guardian requesting local public health officials to administer the immunizations, or a valid certificate of medical or nonmedical exemption will be suspended and/or expelled from school according to this policy's accompanying regulation.

All information distributed to parents/guardians by the district will inform them of their rights to seek an exemption from immunization requirements.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 22-32-140 *(annual distribution of standardized immunization document required)*

C.R.S. 22-33-106 *(grounds for suspension, expulsion and denial of admission)*

C.R.S. 25-4-901 et seq. *(school entry immunizations)*

6 CCR 1009-2 *(school immunization requirements)*

CROSS REFS.: JF, Admission and Denial of Admission

JFABE*, Students in Foster Care

JKD/JKE, Suspension/Expulsion of Students (and Other Disciplinary Interventions)

JRA/JRC, Student Records/Release of Information on Students

JLCB - Immunization of Students

The Board directs the Superintendent or designee(s) to annually provide parents/guardians of each student enrolled in the District a copy of the standardized immunization document developed by the Colorado Department of Public Health and Environment. The standardized immunization document includes a list of required and recommended immunizations and the age at which each immunization should be given, the school's specific immunization and exemption rates for the measles, mumps, and rubella vaccine *[optional: the school may also include immunization and vaccination rates for any other vaccine]* for the school's enrolled student population for the previous school year compared to the vaccinated children standard, and a statement that the school is required to collect and report the information, but the school does not control the school's specific immunization rates or establish the vaccinated children standard.

No student is permitted to attend or continue to attend any school in this District without meeting the legal requirements of immunization against disease unless the student has presented one of the following, as provided by law:

1. A certificate of medical exemption;
2. A certificate of nonmedical exemption.

Students who do not submit an up-to-date certificate of immunization,~~ a written authorization signed by one parent/guardian requesting local public health officials to administer the immunizations,~~ or a valid certificate of medical or nonmedical exemption will be suspended and/or expelled from school according to this policy's accompanying regulation (JLCB-R).

All information distributed to parents/guardians by the District will inform them of their rights to seek an exemption from immunization requirements.

(Adoption date)

LEGAL REFERENCES:
C.R.S. 22-32-140 *(annual distribution of standardized immunization document required)*
C.R.S. 22-33-106 *(grounds for suspension, expulsion and denial of admission)*
C.R.S. 25-4-901 *et seq. (school entry immunizations)*
6 CCR 1009-2 *(school immunization requirements)*

CROSS REFERENCES:
JF, Admission and Denial of Admission
JFABE*, Students in Foster Care
JKD/JKE, Suspension/Expulsion of Students (and Other Disciplinary Interventions)
JRA/JRC, Student Records/Release of Information on Students
JLCB-R, Immunizations of Students Regulation

Adoption: Mancos Dates Here

[Revised September 2026]
COLORADO SAMPLE POLICY 1991©

JLCB-R - Immunization of Students

1. No student may attend school in the district unless the student has presented to the school an up-to-date certificate of immunization, a written authorization signed by a parent/guardian requesting local public health officials administer the immunizations or a valid certificate of medical or nonmedical exemption form.

2. A student will be exempted from required immunizations only upon submission of:

   a. a completed certificate of medical exemption from a licensed physician, qualified physician assistant, or advanced practice nurse that the student's physical condition is such that immunization would endanger the student's life or health or is otherwise medically contraindicated due to other medical conditions;

   b. a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or

   c. a completed certificate of nonmedical exemption signed by a parent/guardian or an emancipated student and a physician, qualified physician assistant, or advanced practice nurse.

   In the event of an outbreak of any communicable disease for which immunization is required, no exemption will be recognized and those students will be excluded from school.

3. Parents/guardians or emancipated students who assert a nonmedical exemption must submit either a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment or a completed certificate of nonmedical exemption that is signed by a parent/guardian or emancipated student and a physician, qualified physician assistant, or advanced practice nurse on an annual basis. Such submission will occur at the beginning of each school year that the nonmedical exemption is asserted.

4. Parents/guardians or emancipated students who assert an exemption from immunizations based on a medical reason shall submit the required medical exemption form to the school one time. The medical exemption form shall be maintained on file at each new school the student attends.

5. Each school in the district annually provides the school's specific immunization and exemption rates for the measles, mumps, and rubella vaccine [optional: the school may also include immunization and vaccination rates for any other vaccine] for the school's enrolled student population for the previous school year compared to the vaccinated children standard.

6. The district will provide upon request an immunization reporting form. The school nurse is responsible for seeing that required information is included on the form and transferred to an official certificate of immunization as required.

7. If there is a failure to comply with the immunization requirements, the school nurse will personally notify the parent/guardian or emancipated student. Such notification will be accomplished by telephone, e-mail, or in person. If this is not possible, contact will be by physical mail. Emancipated students must be contacted directly rather than through their parents/guardians.

The parent/guardian or emancipated student will be notified of the following:

   a. that up-to-date immunizations are required under Colorado law.

   b. that within 14 days of notification, the parent/guardian must submit one of the following: an authorization for administration of the immunization by public health officials; a completed certificate of medical or nonmedical exemption; a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or documentation to the school showing that the next required immunization has been given

c. that if the required documentation is not submitted within 14 days of notification or if the student begins but does not continue or complete the written plan, the student will be suspended or expelled.

7. A student who fails to comply will be suspended by the principal for up to five days and notice of the suspension sent to the Health Department, in accordance with applicable law.

8. If no certificate of immunization is received during the period of suspension, the superintendent will institute proceedings for expulsion.

9. Any suspension or expulsion under this policy will terminate automatically upon compliance.

10. Record of any such suspension or expulsion will be contained in the student's health file, with an appropriate explanation - not in the student's disciplinary file.

Any student expelled for failure to comply with the immunization requirements will not be included in calculating the dropout rate, but will be included in the annual report to the State Board of Education.

Students in out-of-home placements

The following procedure applies to students in out-of-home placements, as that term is defined by C.R.S. 22-32-138 (1)(h).

Unless the district or school is otherwise authorized to deny enrollment to a student in out-of-home placement, the district or school must enroll the student regardless of whether the district or school has received the student's immunization records. Upon enrolling the student, the school must notify the student's legal guardian that unless the school receives the student's certificate of immunization or a written authorization for administration of immunizations within 14 days after the student enrolls, the school will suspend the student until such time as the school receives the certificate of immunization or authorization.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

JLCB-R Immunization of Students

No student may attend school in the District unless the student has presented to the school: (1) an up-to-date certificate of immunization,~~ a written authorization signed by a parent/guardian requesting local public health officials administer the immunizations or~~ (2) a valid certificate of medical exemption, or (3) a completed certificate of nonmedical exemption.

A student will be exempted from required immunizations only upon submission of:

Medical Exemptions. A completed certificate of medical exemption signed by a licensed physician, qualified physician assistant, or advanced practice nurse that the student's physical condition is such that immunization would endanger the student's life or health or is otherwise medically contraindicated due to other medical conditions. A medical exemption can be for:

1. Permanent Conditions, which requires the form to be submitted only once to the school; or

2. Temporary Conditions, which only last for the duration of the condition and will expire after the "temporary until" date, which is determined by the authorized immunizing provider who signed the form.

NOTE: The expiration date must be monitored by each school in the District to determine when the student is eligible to receive the required immunization. Additionally, all Medical Exemption Forms (temporary or permanent) must be maintained in the student's file at each new school the student attends.

~~b. a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or~~

A completed certificate of nonmedical exemption signed by one parent/guardian or an emancipated student.The certificate of nonmedical exemption must also include either:

1. The signature from a licensed physician, qualified physician assistant, advanced practice nurse, or pharmacist; or

2. Confirmation of completion of the Colorado Department of Public Health and Environment's Online Immunization Education Module.

a. Certificates of Nonmedical Exemption must be submitted once per school year. In the event of an outbreak of any communicable disease for which immunization is required, no exemption will be recognized, and those students will be excluded from school.

~~3. Parents/guardians or emancipated students who assert a nonmedical exemption must submit either a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment or a completed certificate of nonmedical exemption that is signed by a~~

~~parent/guardian or emancipated student and a physician, qualified physician assistant, or advanced practice nurse on an annual basis. Such submission will occur at the beginning of each school year that the nonmedical exemption is asserted.~~

~~4. Parents/guardians or emancipated students who assert an exemption from immunizations based on a medical reason shall submit the required medical exemption form to the school one time. The medical exemption form shall be maintained on file at each new school the student attends.~~

Each school in the District annually provides the school's specific immunization and exemption rates for the measles, mumps, and rubella vaccine [optional: the school may also include immunization and vaccination rates for any other vaccine] for the school's enrolled student population for the previous school year compared to the vaccinated children standard.

The District will provide upon request an immunization reporting form. The __[appropriate school official, e.g., school nurse, principal]_is responsible for seeing that required information is included on the form and transferred to an official certificate of immunization as required.

If there is a failure to comply with the immunization requirements, the [appropriate school official] will personally notify the parent/guardian or emancipated student. Such notification will be accomplished by telephone, e-mail, or in person. If this is not possible, contact will be by physical mail. Emancipated students must be contacted directly rather than through their parents/guardians.

The parent/guardian or emancipated student will be notified of the following:

1. That up-to-date immunizations are required under Colorado law.

2. That within ~~14~~ 30 days of notification, the parent/guardian must submit one of the following: (1) ~~an authorization for administration of the immunization by public health officials;~~ a completed certificate of medical exemption (either temporary or permanent), (2) a completed certificate of nonmedical exemption ~~completion of the online education module administered by the Colorado Department of Public Health and Environment;~~ or, (3) documentation to the school showing that the next required immunization has been given and a written plan for completion of all required immunizations.

3. That if the required documentation is not submitted within ~~14~~ 30 days of notification, or if the student begins, but does not continue or complete, the written plan, the student will be suspended or expelled.

A student who fails to comply will be suspended by the principal for up to five days and notice of the suspension sent to the Health Department, in accordance with applicable law. If no certificate of immunization is received during the period of suspension, the Superintendent will institute proceedings for expulsion. Any suspension or expulsion under this policy will terminate automatically upon compliance. Record of any such suspension or expulsion will be contained in the student's health file, with an appropriate explanation, not in the student's disciplinary file.

Any student expelled for failure to comply with the immunization requirements will not be included in calculating the dropout rate, but will be included in the annual report to the State Board of Education.

STUDENTS IN OUT-OF-HOME PLACEMENTS

The following procedure applies to students in out-of-home placements, as that term is defined by C.R.S. 22-32-138 (1)(h).

Unless the District or school is otherwise authorized to deny enrollment to a student in out-of-home placement, the District or school must enroll the student regardless of whether the District or school has received the student's immunization records. Upon enrolling the student, the school must notify the student's legal guardian that unless the school receives the student's certificate of immunization ~~or a written authorization for administration of immunizations~~ within 14 days after the student enrolls, the school will suspend the student until such time as the school receives the certificate of immunization or authorization.

Adoption: Mancos Dates Here

[Revised September 2026]

JKA-R Procedure for the Use of Physical Intervention and Restraint

DUTIES RELATED TO RESTRAINT

A District, or District Employee, who uses restraint must adhere to the restrictions outlined in policy JKA. In addition, any District Employee who uses restraint of any form, must be appropriately trained and follow the notification and documentation guidelines.

TRAINING

A District that uses restraint must ensure that all District Employees and agents using restraint in its facilities or programs are trained. Training must include:

1. The appropriate use of restraint;
2. Methods to explain the use of restraint to the student who is restrained and the student's family;
3. A continuum of prevention techniques;
4. Environmental management;
5. A continuum of de-escalation techniques;
6. Nationally recognized physical management and restraint practices, including, but not limited to, techniques that allow restraint in an upright or sitting position and information about the dangers created by prone restraint;
7. Appropriate documentation and notification procedures, including monitoring and recording the time duration of a restraint or seclusion; and
8. Retraining must occur at a frequency of at least every two years.

DOCUMENTATION AND NOTIFICATION

<u>All Restraints</u>. If a District Employee uses a restraint on a student, the Employee is required to submit a written report of the incident to the District no later than one school day after the incident occurred.

<u>Physical Restraint, more than one minute but less than five minutes.</u> If a physical restraint is used for more than one minute, but less than five minutes, the District must provide written notice on the day of the restraint to the parent or legal guardian of the student.

1. The written notice must include (1) the date, (2) the name of the student, and (3) the number of restraints used that day that lasted between one and five minutes.

<u>Physical Restraint, five minutes or more, and any Seclusion.</u> If a physical restraint is used for five minutes or more, or if the student is placed in seclusion for any length of time, the District must provide verbal or written notice on the day of the physical restraint or seclusion to the parent of the student. The District will also mail or email a written report of the incident to the parent of the student not more than five calendar

days after the use of the restraint or seclusion on the student. The written report of the use of restraint must be placed in the student's confidential file and include:

1. The antecedent of the student's behavior, if known;
2. A description of the incident;
3. Any efforts made to deescalate the situation;
4. Any alternatives to the use of restraint that were attempted;
5. The type and duration of the restraint used;
6. Any injuries that occurred;
7. The names of the District Employees, or agents, who were present, and District Employees, or agents, who were involved in administering the restraint;
8. The start and end time of the restraint;
9. Details concerning the notification provided to the parent or legal guardian; and
10. For seclusion, details concerning whether the door was opened or closed.

<u>Review of Physical Restraint, five minutes or more, and any Seclusion.</u> When District Staff complete the written report described above, they should also review to assure that appropriate procedures were followed and to minimize use of restraint in the future, when possible. Such staff review should include:

1. Ensuring there is follow up communication with the student and their parent or legal guardian;
2. Considering whether alternative strategies could have been used; and
3. Recommending adjustment of procedures, if appropriate.

If there is a reasonable probability that a physical restraint or seclusion may be used with a specific student, the District will provide written notice to the parent or legal guardian, and if appropriate, to the student, regarding (1) physical restraint or seclusion procedures that may be used, (2) the circumstances in which physical restraint or seclusion might be used, and (3) the District Employees or agents who may be involved. A parent who receives such notification from the District may choose to request a meeting to discuss the written notice, in which case the District must meet with the parents.

ANNUAL REVIEW OF THE USE OF RESTRAINT

Each District will establish an annual review process and document the results of each review in writing. The purpose of the annual review is to ensure the proper administration of restraint, minimizing and preventing the use of restraint by increasing the use of positive behavior interventions, and reducing the incident of injury to students, District Employees, and agents. The review process must include, but is not limited to:

1. An analysis of incident reports, including consideration of procedures used during the restraint, preventative or alterative techniques attempted, documentation, and follow up:
2. Training needs of District Staff;

3. Staff to student ratios; and
4. Environmental considerations, including physical space, student seating arrangements, and noise levels.

For a charter school authorized by the District, the data and the written review must be integrated into the annual review of the authorizing District.

ANNUAL REPORTING

No later than June 30th of each year, the District will submit in a report to the Department of Education the information from the Annual Review listed above, and the following data on restraints used by District Employees or agents:

1. The total number of physical restraints lasting more than one minute but less than five minutes;
2. The total number of physical restraints lasting five minutes or more;
3. The total number of students who experienced at least one physical restraint lasting more than one minute but less than five minutes;
4. The total number of students who experiences at least one physical restraint lasting five minutes or more;
5. The total number of students who experienced at least one seclusion;
6. The total number of seclusions;
7. The total number of mechanical restraints;
    a. Within the total number of mechanical restraints, how many were restraints using handcuffs; and
8. The total number of prone restraints.

The District should track restraints in their District Schools, Charter Schools authorized by the District, and any separate school operated by the District for students with disabilities. Districts are not required to track restraints for students at a facility school. Districts may have additional reporting requirements under law or contract.

Adopted: Add Mancos Dates HERE

[Revised September 2026]

JKA-E-2 - ~~Complaint Procedures and Regulations Regarding the Use of Restraint or Seclusion, 1 CCR 301-45, 2620-R-2.07~~ Complaint Procedures and Regulations

According to applicable rules of the Colorado State Board of Education, the following represents the process that must be followed when a student, the student's parent/guardian, or a third party wishes to file a complaint about the use of restraint or seclusion by a District Employee.

~~2.07(1)~~ FILING A COMPLAINT

A student, parent or legal guardian, or a third party on behalf of the student or the student's parent may file a complaint about the use of restraint or seclusion used by a District Employee or Volunteer ~~of a school or charter school of a school district or Board of Cooperative Services or any institute charter school~~ by using the following procedures. ~~established under this section 2.07~~.

REQUIRED CONTENT OF THE COMPLAINT

The Complaint must contain the following information:

1. A statement that the District Employee or ~~volunteer~~ Agent has violated a requirement regarding the use of restraint and an identification of the portion of the ~~statute~~law or, rule rule~~, or regulation~~ alleged to have been violated, if known by the complainant;

2. The facts on which the Complaint is based, which should include (1) the names and positions of persons involved, (2) the date of the alleged violation, (3) the location of the alleged violation, and (4) a description of what happened;

3. The name and the residential address of the child against whom the alleged violation occurred;

4. The name of the school that the child was attending when the alleged violation occurred;

5. A proposed resolution to the alleged violation, if the complainant has a suggestion;

6. The Complaint must allege that the violation(s) set forth in the Complaint occurred not more than one year prior to the date that the Complaint is filed with the Colorado Department of Education (CDE);

7. The signature and contact information (minimally, address and telephone number) for the complainant; and

8. Written verification in a cover letter accompanying the Complaint that a complete copy of the Complaint and any attachments have also been mailed, hand-delivered, or delivered by other secure method to the ~~public education agency (i.e. a school district,~~

~~BOCES, or the Charter School Institute)~~ District serving the child.The Complaint, including any attachments, must be mailed, hand-delivered, or delivered by other secure method to the IDEA State Complaints:

State Complaints Officer
Colorado Department of Education
Office of Special Education, Dispute Resolution
201 East Colfax Avenue
Denver, Colorado 80202

Additionally, as noted above, a complete copy of the Complaint, including any attachments, must also be mailed, hand-delivered, or delivered by other secure method to the ~~public education agency (i.e. a school district, BOCES or the Charter School Institute)~~ District serving the child.

COMPLAINTS INVOLVING CHILDREN WITH DISABILITIES

If the State Complaints Officer determines that the Complaint alleges a violation of the IDEA or its implementing regulations, then the Complaint will ~~shall~~ be processed through CDE's IDEA state complaint ~~dispute resolution~~ process. In these cases, the State Complaints Officer will ~~shall~~ also have the authority to investigate and process a Complaint alleging improper use of seclusion and restraints in accordance with the timelines and procedures outlined in these rules.

If the State Complaints Officer determines that the Complaint does not meet the criteria ~~under section 2.07(4)(a)~~ for a violation of the IDEA and its implementing regulations, he or she must ~~shall~~ refer the Complaint to the Restraint Complaints Officer (RCO) within five calendar days of receiving the Complaint and ~~shall~~ will notify the complainant in writing of this referral.

Nothing in this subsection ~~shall~~ requires the complainant to submit an additional Complaint directly to the RCO.

The Complaint will ~~shall~~ be considered properly filed with the Department when it is received in CDE's Dispute Resolution Office ~~and satisfies paragraph 2.07(2) above~~ following the procedure outlined above. A Complaint, once filed, will not be accepted for investigation if the CDE does not have ~~jurisdiction (i.e.,~~ authority to investigate, or if the Complaint does not set forth sufficient grounds on which to grant relief.

Within ten calendar days of receipt of the Complaint, the RCO will ~~shall~~ decide to accept or reject the Complaint for investigation and notify the complainant in writing. If the Complaint was sent via mail, the RCO's decision must ~~shall~~ be postmarked by the 10th day. If the Complaint is accepted, the RCO will:

Notify the complainant of receipt and acceptance of the Complaint;

Notify, by certified or overnight mail, the District of (1) each and every allegation contained in the Complaint together with a complete copy of the Complaint; and (2)initiate an investigation concerning the allegations contained in the Complaint.

COMPLAINT TIMELINES

Response. Within fifteen calendar days of receiving the RCO's notification of the Complaint, the ~~public education agency~~ District may file a Response to the Complaint allegations and provide information which it deems necessary or useful for the RCO to consider in conducting a thorough investigation. If the ~~public education agency~~ District fails to timely respond to an allegation, the RCO may, in their sole discretion, deem the allegation admitted.

The Response is due by 5:00 p.m. on the date due. The ~~public education agency~~ District will ~~shall~~ provide any written Response to the RCO and also a complete copy of the Response, including any attachments, to the complainant unless doing so would violate relevant laws regarding confidentiality. The ~~public education agency~~ District must ~~shall~~ provide the RCO with a legible copy of the written tracking receipt which verifies that a complete copy of the Response, including any attachments, was sent by certified or overnight mail to the complainant.

Reply. Within ten (10) calendar days of delivery of the response, the complainant may file a written Reply to the Response, including any attachments, in support of his/her position. The complainant must ~~shall~~ provide any written Reply to the RCO at the address of the State Complaint Officer, identified above, and also provide the RCO by 5:00 p.m. on the date due with written verification that a complete copy of the Reply, including any attachments, was also mailed or hand-delivered to the ~~public education agency~~ District.

The Response and Reply must be delivered by 5:00 p.m. on the date due to the office of the RCO and not merely postmarked by the due date. If the Response or Reply is untimely, the RCO may, within their sole discretion, refuse to consider the late document.

Timeline Extensions. If the RCO finds that exceptional circumstances exist with respect to a particular Complaint, the RCO may, in their sole discretion, extend for a reasonable period of time, any of the timelines set forth in these Complaint procedures. Any request and extension of a timeline must occur prior to expiration of the timeline and must ~~shall~~ be documented in a written order issued by the RCO prior to the expiration of the timeline and mailed to the parties. The RCO does not have authority to extend the regulatory statute of limitations of one (1) year described above.

If one or more due dates in the process fall on a weekend or a state holiday, the due date ~~shall~~ will be the next calendar day following a weekend or state holiday if the due date is on a weekend or state holiday.

COMPLAINT INVESTIGATION

The Complaint investigation may include, but is not limited to: an onsite investigation, request(s) that the complainant or District provide additional information, and request(s) to review records in the possession of either party.

Any time after a Complaint is filed and before the Complaint is resolved, the RCO may recommend a ~~public education agency~~ Districtto undertake immediate action in an extraordinary situation when it is imperative to do so in order to protect the rights, health or safety of any student.

The CDE, through the RCO, ~~shall~~ will have sixty calendar days from the date of receipt of the properly filed Complaint, to resolve the Complaint. The parties may mutually agree to extend the sixty calendar day time limit in order to engage in voluntary mediation. Any extension of the Decision due date will be set by the RCO to a date within the one-year timeline described above.

COMPLAINT RESOLUTION

The RCO ~~shall~~ will issue a written decision which details the findings of fact and conclusions of law unless the issues have been previously resolved. Based upon a finding that a District has failed substantially to comply with state laws and regulations for the use of restraint, the RCO will, as part of the resolution of the Complaint, make recommendations to the District of remedial actions that may be taken in order to come into compliance with applicable law and regulations, (e.g., technical assistance and training activities).

~~2.07(9)(b) The RCO shall have no authority to require corrective action by the public education agency, including but not limited to compensatory education for the child who is the subject of the complaint, monetary reimbursement or attorney fees.~~ The CDE has enforcement authority over the restraint and seclusion investigation decisions, and may require corrective action by the District.

The decision of the RCO is final.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

[Revised September 2026]
COLORADO SAMPLE EXHIBIT 2018©

JKA-E-1 Student Restraint Incident Report Form

Student: ___________________________ School: ____________________________

Date: _____________________________ Time: ______________________________

Location: ____

Staff directly involved in restraint (include names and titles; attach supplemental statements, if any):

____

____

Witnesses (include names and titles):

____

____

Description of events immediately before the behavior occurred:

____

____

____

____

Efforts/alternatives made prior to the use of restraint:

____ Teaching interaction

____ Offered self-control strategy

____ Verbal de-escalation

____ Other(s) (please describe): _____________________________________

____

Type of restraint used:_______________________________

Time restraint began: __________________________________

Time restraint ended: __________________________________

Chronological description of incident (include behavior, statements made, actions taken):

____

____

____

____

____

____

Resolution:

___ Student calm/reintegrated into classroom/educational programming

___ Student calm/additional time provided for de-escalation outside of instructional setting

___ Additional support requested (medical/mental health/parent/police)

___ Other(s) (please describe): ____________________________________

Injuries or property loss/damage:

____

____

____

Persons notified of incident (include name, title, date and time notified):

____

____

____

____

Name and title of person writing report

____

Signature

Checklist	Date	Comments
If an injury to staff or student has occurred, submit student accident report and/or staff incident report.		
Building principal or designee verbally notify parent by end of the school day that the restraint was used.		
Conduct internal review of incident of restraint.		
Review documentation to ensure use of alternative strategies and recommend adjustments to procedures, if appropriate.		
If any restraint was used a written report of the incident was filled out no later than one school day after the incident.		
If restraint was between one and five minutes, written notice given to parents on the day of the restraint		
If restraint was five minutes or more or any seclusion, verbal or written notice given to parent on the day of restraint or seclusion, and written report emailed, mailed or faxed to parent		

within five calendar days of the use of restraint.

If requested by parents or the school, convene a meeting (that may be an IEP, BIP or 504 meeting) to review the incident.

Copies: parent, student's confidential file [required]

(Issue date)

[Revised September 2026]

JKA - Use of Physical Intervention and Restraint

To maintain a safe learning environment, district employees may, within the scope of their employment and consistent with state law, use physical intervention and restraint with students in accordance with this policy and accompanying regulation. Such actions shall not be considered child abuse or corporal punishment if performed in good faith and in compliance with this policy and accompanying regulation.

Physical intervention

Corporal punishment shall not be administered to any student by any district employee.

Within the scope of their employment, district employees may use reasonable and appropriate physical intervention with a student, that does not constitute restraint as defined by this policy, to accomplish the following:

1. To quell a disturbance threatening physical injury to the student or others.
2. To obtain possession of weapons or other dangerous objects upon or within the control of the student.
3. For the purpose of self-defense.
4. For the protection of persons against physical injury or to prevent the destruction of property which could lead to physical injury to the student or others.

Under no circumstances shall a student be physically held for more than five minutes unless the provisions regarding restraint contained in this policy and accompanying regulation are followed.

Restraint

For purposes of this policy and accompanying regulation, restraint is defined as any method or device used to involuntarily limit a student's freedom of movement, including but not limited to bodily physical force and seclusion. Restraint shall not include the holding of a student for less than five minutes by a district employee for the protection of the student or others and other actions excluded from the definition of restraint in state law.

District employees shall not use restraint as a punitive form of discipline or as a threat to control or gain compliance of a student's behavior. District employees are also prohibited from restraining a student by use of a prone restraint, mechanical restraint or chemical restraint, as those terms are defined by applicable state law and this policy's accompanying regulation.

Restraint shall only be administered by district employees trained in accordance with applicable State Board of Education rules.

Exceptions

The prohibition on the use of mechanical or prone restraints in this policy and accompanying regulation shall not apply to:

1. Certified peace officers or armed security officers working in a school and who meet the legal requirements of C.R.S. 26-20-111 (3); and
2. When the student is openly displaying a deadly weapon, as defined in C.R.S. 18-1-901 (3)(e).

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: C.R.S. 18-1-703 *(use of physical force by those supervising minors)*

C.R.S. 18-1-901 (3)(e) *(definition of a deadly weapon)*

C.R.S. 18-6-401 (1) *(definition of child abuse)*

C.R.S. 19-1-103 (1) *(definition of abuse and neglect)*

C.R.S. 22-32-109.1 (2)(a) *(adoption and enforcement of discipline code)*

C.R.S. 22-32-109.1 (2)(a)(I)(D) *(policy required as part of safe schools plan)*

C.R.S. 22-32-109.1 (2)(a)(I)(L) *(policies for use of restraint and seclusion on students and information on the process for filing a complaint regarding the use of restraint or seclusion shall be included in student conduct and discipline code)*

C.R.S. 22-32-109.1 (9) *(immunity provisions in safe schools law)*

C.R.S. 22-32-147 *(use of restraints on students)*

C.R.S. 26-20-101 *et seq. (Protection of Persons from Restraint Act)*

1 CCR 301-45 *(State Board of Education rules for the Administration of the Protection of Persons from Restraint Act)*

JKA - Use of Physical Intervention and Restraint

NOTE: Colorado school districts are required by law to adopt a policy and procedures for the use of reasonable and appropriate physical intervention and the law contains some specific direction as to the content or language. This sample contains the content/language that CASB believes best meets the intent of the law. However, the district should consult with its own legal counsel to determine appropriate language that meets local circumstances and needs.

To maintain a safe learning environment, District Employees may, within the scope of their employment and consistent with state law, use physical intervention and restraint with students in accordance with this policy and accompanying regulation. Such actions will not be considered child abuse or corporal punishment if performed in good faith and in compliance with this policy and accompanying regulation.

DEFINITIONS

Corporal Punishment means the willful infliction of, or willfully causing the infliction of, physical pain on a child. *Corporal Punishment is never to be used.*

Emergency means a serious, probable, imminent threat of bodily harm to self or others when there is the present ability to affect such bodily harm.

Restraint means any method or device that is used to limit a student's voluntary freedom of movement, including seclusion, chemical restraint, mechanical restraint, and physical restraint.

> Chemical Restraint means the involuntary administration of medication to a student for the purpose of restraining a student and does not include administering prescription medication or medication for voluntary or life-saving medical procedures. *Chemical Restraint is never to be used.*
>
> Mechanical Restraint means a physical device used to restrict a student's voluntary freedom of movement or the movement or normal function of a portion of their body, and does not include (1) devices recommended by the student's physician, occupational or physical therapist, IEP, or 504 Team, (2) protective devices used to prevent a student from self-harm as agreed on by the student's IEP or 504 Team, (3) an adaptive device that is used to facilitate instruction or therapy recommended by the student's physician, occupational or physical therapist and is agreed to for use by the student and the student's IEP or 504 Team, or (4) a positioning or securing device used to facilitate the student's medical treatment as recommended by the student's physician, occupational or physical therapist, IEP, or 504 Team.
>
> Physical Restraint means the use of bodily physical force to limit a student's voluntary freedom of movement for more than one minute. Physical restraint does not include a physical intervention administered on a student that lasts one

minute or less for the protection of a student, others, or property. It also does not include the holding of a student for the purpose of calming the student, minimal physical contact for the purpose of escorting a student or assisting the student with a task.

Prone Restraint means a restraint in which the student who is being restrained is secured in a face-down position.

Seclusion is a form of restraint and means (1) the placement of a student, (2) alone in a room or area, (3) from which egress is prevented. *Seclusion does not include time out.*

Time Out is the removal of a student from a potentially rewarding situation and does not prevent a student's egress.

RESTRAINT

The use of restraint on a student of the District is prohibited when the student is on District property, participating in an off-campus activity, or event sponsored by the District, except in the following situations:

Deadly Weapon. The use of mechanical, physical, or prone restraints is permitted on a student who openly displays a deadly weapon.

Emergency. The use of physical restraint or seclusion is permitted in an emergency (1) after the failure of less restrictive alternatives, or (2) after the determination that less restrictive alternatives would be inappropriate or ineffective during the emergency.

Property Damage. If property damage may be involved, restraint may only be used when the destruction of property (1) could result in a serious, probable, imminent threat of bodily harm to the individual or another person, and (2) the student is able to effect such bodily harm.

Restraint must not be used as a form of punishment, treatment as a way to modify behavior, or as retaliation. Any District or District Employee who uses physical restraint must ensure that the restraint does not place excess pressure on the student's chest or back or inhibit or impede the student's ability to breathe; and during the restraint the student's breathing must not be compromised. The student must be released from the restraint within fifteen minutes after the initiation of the restraint, except when it would be unsafe to do so.

SECLUSION

If a District uses a room for seclusion, there must be at least one window to monitor the student when the door is closed. If a window is not feasible, monitoring must be done with a video camera. A room used for seclusion must be a safe space free from injurious items. The room must not be used by school staff for storage, custodial purposes, or office space. A student placed in seclusion must be continually monitored and provided relief periods from seclusion for reasonable access to the restroom.

USE OF RESTRAINT BY A SCHOOL RESOURCE OFFICER OR LAW ENFORCEMENT

An armed security officer or certified peace officer may use mechanical or prone restraints only if the officer (1) has received documented training in defensive tactics utilizing handcuffing procedures, (2) has received documented training in restraint tactics utilizing prone restraint, and (3) has made a referral to a law enforcement agency and is making an arrest or is referring to law enforcement to make an arrest.

A school resource officer or law enforcement officer acting in his/her official capacity on District property may use a mechanical, physical, or prone restraint on a student if there is a danger to the student or others, or during a custodial arrest that requires transport.

NOTE: Information concerning the district's policies for the use of restraint and seclusion on students and information concerning the process for filing a complaint regarding the use of restraint and seclusion, as set forth by rules of the State Board of Education, must be included in the student conduct and discipline code distributed to students. C.R.S. 22-32-109.1 (2)(a)(I)(L). CASB sample exhibit JKA-E-2 reflects the State Board's complaint process and may be included in the student conduct and discipline code to meet this notification requirement.

(Adoption date)

LEGAL REFERENCES:

C.R.S. 18-1-703 *(use of physical force by those supervising minors)*
C.R.S. 18-1-901 (3)(e) *(definition of a deadly weapon)*
C.R.S. 18-6-401 (1) *(definition of child abuse)*
C.R.S. 19-1-103 (1) *(definition of abuse and neglect)*
C.R.S. 22-1-140 *(definition of corporal punishment, and prohibition against volunteers or employees from imposing corporal punishment on a child)*
C.R.S. 22-32-109.1 (2)(a) *(adoption and enforcement of discipline code)*
C.R.S. 22-32-109.1 (2)(a)(I)(D) *(policy required as part of safe school's plan)*
C.R.S. 22-32-109.1 (2)(a)(I)(L) *(policies for use of restraint and seclusion on students and information on the process for filing a complaint regarding the use of restraint or seclusion shall be included in student conduct and discipline code)*
C.R.S. 22-32-109.1 (2)(a)(D) *(prohibition against corporal punishment shall be included in student conduct and discipline code)*
C.R.S. 22-32-109.1 (9) *(immunity provisions in safe school's law)*
C.R.S. 22-32-147 *(use of restraints on students)*
C.R.S. 26-20-101 *et seq. (Protection of Persons from Restraint Act)*
1 CCR 301-45 *(State Board of Education rules for the Administration of the Protection of Persons from Restraint Act)*

[Revised July 2026]

GBI* - Criminal History Record Information

The Board is committed to ensuring the protection of the Criminal Justice Information (CJI) and its subset of Criminal History Record Information (CHRI) until the information is purged or destroyed in accordance with applicable record retention rules.

Accordingly, this policy applies to any electronic or physical media containing Federal Bureau of Investigation (FBI) or Colorado Bureau of Investigation (CBI) CJI while being stored, accessed, or physically moved from a secure location within the district. This policy also applies to any authorized person who accesses, stores, and/or transports electronic or physical media containing criminal history record information.

Criminal Justice Information (CJI) and Criminal History Record Information (CHRI)

CJI refers to all of the FBI Criminal Justice Information Services (CJIS) provided data necessary for law enforcement and civil agencies to perform their missions including, but not limited to biometric, identity history, biographic, property, and case/incident history data.

CHRI means information collected by criminal justice agencies on individuals consisting of identifiable descriptions and notations of arrests, detentions, indictments, information, or other formal criminal charges, and any disposition arising therefrom, including acquittal, sentencing, correctional supervision, and release. The term does not include identification information such as fingerprint records if such information does not indicate the individual's involvement with the criminal justice system. CHRI is a subset of CJI and for the purposes of this document is considered interchangeable. Due to its comparatively sensitive nature, additional controls are required for the access, use, and dissemination of CHRI.

Proper access, use, and dissemination of CHRI

CHRI must only be used for an authorized purpose consistent with the purpose for which it was accessed or requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities. Dissemination to another agency is authorized if (a) the other agency is an Authorized Recipient of such information and is being serviced by the accessing agency, or (b) the other agency is performing noncriminal justice administrative functions on behalf of the authorized recipient and the outsourcing of said functions has been approved by Colorado Bureau of Investigation (CBI) officials with applicable agreements in place.

Personnel security screening

Access to CJI and/or CHRI is restricted to authorized personnel. Authorized personnel is defined as an individual, or group of individuals, who have completed security awareness training and have been granted access to CJI data.

Security awareness training

Basic security awareness training is required within six months of initial assignment, and biennially thereafter, for all personnel with access to said confidential information.

Physical security

All CJI and CHRI information must be securely stored. The district will maintain a current list of authorized personnel. Authorized personnel will take necessary steps to prevent and protect the district from physical, logical, and electronic breaches.

Media protection

Controls must be in place to protect electronic and physical media containing CJI while at rest, stored, or actively being accessed. Electronic media includes memory devices in laptops and computers (hard drives) and any removable, transportable digital memory media, such as magnetic tape or disk, backup medium, optical disk, flash drives, external hard drives, or digital memory card. Physical media includes printed documents and imagery that contain CJI.

The district must securely store electronic and physical media within physically secure locations. The district restricts access to electronic and physical media to authorized individuals. If physical and personnel restrictions are not feasible then the data must be encrypted. When no longer usable, information and related processing items must be properly disposed of to ensure confidentiality.

Media sanitization and disposal

When no longer usable, hard drives, diskettes, tape cartridges, CDs, ribbons, hard copies, print-outs, and other similar items used to process, store, and/or transmit FBI or CBI CJI must be properly disposed of in accordance with measures established by the district.

Physical media (print-outs and other physical media) must be disposed of by one of the following methods:

1. shredding using district-issued shredders; or
2. placed in locked shredding bins for a private contractor to come on-site and shred, witnessed by district personnel throughout the entire process.

Electronic media (hard-drives, tape cartridge, CDs, printer ribbons, flash drives, printer and copier hard-drives, etc.) must be disposed of by one of the following methods:

1. Overwriting (at least 3 times) - an effective method of clearing data from magnetic media. As the name implies, overwriting uses a program to write (1s, 0s, or a combination of both) onto the location of the media where the file to be sanitized is located.
2. Degaussing - a method to magnetically erase data from magnetic media. Two types of degaussing exist: strong magnets and electric degausses. Note that common magnets (e.g., those used to hang a picture on a wall) are fairly weak and cannot effectively degauss magnetic media.
3. Destruction – a method of destroying magnetic media. As the name implies, destruction of magnetic media is to physically dismantle by methods of crushing, disassembling, etc., ensuring that the platters have been physically destroyed so that no data can be pulled.

IT systems that have been used to process, store, or transmit FBI or CBI CJI and/or sensitive and classified information must not be released from the district's control until the equipment has been sanitized and all stored information has been cleared using one of the above methods.

Account management

The district must manage information system accounts, including establishing, activating, modifying, reviewing, disabling, and removing accounts. The district must validate information systems accounts at least annually and must document the validation process.

All accounts must be reviewed at least annually by the designated CJIS point of contact or their designee to ensure that access and account privileges commensurate with job functions, need-to-know, and employment status on systems that contain CJI. The CJIS point of contact may also conduct periodic reviews.

Reporting information security events

The district must promptly report incident information to appropriate authorities to include the CBI's Information Security Officer (ISO). Information security events and weaknesses associated with information systems must be communicated in a manner allowing timely corrective action to be taken. Formal event reporting and escalation procedures must be in place. Wherever feasible, the district must employ automated mechanisms to assist in the reporting of security incidents.

All employees, contractors, and third party users must be made aware of the procedures for reporting the different types of event and weakness that might have an impact on the security of district assets and are required to report any information security events and weaknesses as quickly as possible to the designated point of contact.

Policy violation/misuse notification

Violation of this policy or misuse of CHRI by any personnel can result in significant disciplinary action, up to and including loss of access privileges, civil and criminal prosecution, and/or termination.

Likewise, violation of this policy or misuse of CHRI by any visitor can result in similar disciplinary action against the sponsoring employee, and can also result in termination of services with any associated consulting organization or prosecution in the case of criminal activity.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: P.L. 92-544 (authorizes the FBI to exchange CHRI with officials of state and local governmental agencies for licensing and employment purposes)

28 C.F.R. 20.33 (b) (limited dissemination of criminal history record information)

28 C.F.R. 50.12 (b) (notification requirements regarding fingerprints)

C.R.S. 22-2-119.3 (6)(d) (name-based criminal history record check – definition)

C.R.S. 22-32-109.8 (non-licensed personnel – submittal of fingerprints and name-based criminal history record check)

C.R.S. 22-32-109.9 (licensed personnel – submittal of fingerprints and name-based criminal history record check)

C.R.S. 24-72-302 (definition of criminal justice information)

CROSS REFS.: GBEB, Staff Conduct (and Responsibilities)

GCE/GCF, Professional Staff Recruiting/Hiring

GDE/GDF, Support Staff Recruiting/Hiring

GBI* - Criminal History Record Information

The Board of Education of Mancos School District is committed to ensuring the protection of the Criminal Justice Information (CJI) and its subset of Criminal History Record Information (CHRI). CHRI will be retained for a period of three years, at which point the information will be purged or destroyed in accordance with applicable record retention rules.

Accordingly, this policy applies to any electronic or physical media containing Federal Bureau of Investigation (FBI) or Colorado Bureau of Investigation (CBI) Criminal Justice Information while being stored, accessed, or physically moved from a secure location within the District. This policy also applies to any authorized person who accesses, stores, and/or transports electronic or physical media containing Criminal History Record Information.

~~Criminal Justice Information (CJI) and Criminal History Record Information (CHRI)~~

DEFINITIONS

Criminal Justice Information (CJI) refers to all of the FBI Criminal Justice Information Services (CJIS) provided data necessary for law enforcement and civil agencies to perform their missions including, but not limited to biometric, identity history, biographic, property, and case/incident history data.

Criminal History Record Information (CHRI) means information collected by criminal justice agencies on individuals consisting of identifiable descriptions and notations of arrests, detentions, indictments, information, or other formal criminal charges, and any disposition arising therefrom, including acquittal, sentencing, correctional supervision, and release. The term does not include identification information such as fingerprint records if such information does not indicate the individual's involvement with the criminal justice system. CHRI is a subset of CJI and for the purposes of this document is considered interchangeable. Due to its comparatively sensitive nature, additional controls are required for the access, use, and dissemination of CHRI.

~~Proper access, use, and dissemination of CHRI~~

PROPER ACCESS, USE, AND DISSEMINATION OF CHRI

CHRI must only be used for an authorized purpose consistent with the purpose for which it was accessed or requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities. Dissemination to another agency is authorized if (1) the other agency is an Authorized Recipient of such information and is being serviced by the accessing agency, or (2) the other agency is performing noncriminal justice administrative functions on behalf of the authorized recipient and the outsourcing of said functions has been approved by Colorado Bureau of Investigation (CBI) officials with applicable agreements in place.

PERSONNEL SECURITY SCREENING

Access to CJI and/or CHRI is restricted to Authorized Personnel. Authorized Personnel are ~~defined as an~~ individuals, or a group of individuals, who have completed security awareness training and have been granted access to CJI data.

SECURITY AWARENESS TRAINING

Provide security and privacy literacy training to system users (including managers, senior executives, and contractors): as part of initial training for new users prior to accessing CJI and annually thereafter; and when required by system changes or within 30 days of any security event for individuals involved in the event. ~~Basic security awareness training is required within six months of initial assignment, and biennially thereafter, for all personnel with access to said confidential information.~~

PHYSICAL SECURITY

All CJI and CHRI information must be securely stored. The District will maintain a current list of Authorized Personnel. Authorized Personnel will take necessary steps to prevent and protect the District from physical, logical, and electronic breaches.

MEDIA PROTECTION

Controls must be in place to protect electronic and physical media containing CJI while at rest, stored, or actively being accessed. Electronic media includes memory devices in laptops and computers (hard drives) and any removable, transportable digital memory media, such as magnetic tape or disk, backup medium, optical disk, flash drives, external hard drives, or digital memory card. Physical media includes printed documents and imagery that contain CJI.

NOTE: The following paragraphs contain optional language in brackets, choose the language that best applies to how your district stores and protects CJI; delete any language that does not apply.

The District must securely store electronic and] physical media within physically secure locations. The District restricts access to electronic and physical media to authorized individuals. If physical and personnel restrictions are not feasible then the data must be encrypted. When no longer usable, information and related processing items must be properly disposed of to ensure confidentiality.

To protect CJI, District Personnel will:

1. Securely store electronic and physical media within a physically secure or controlled area. A secured area includes a locked drawer, cabinet, or room.
2. Restrict access to electronic and physical media to authorized individuals.
3. Ensure that only authorized users remove printed form or digital media from the CJI.
4. Not use personally owned information system to access, process, store, or transmit CJI, unless the District has established and documented the specific terms and conditions for personally owned information system use.

5. Not utilize publicly accessible computers to access, process, store, or transmit CJI.
    a. Publicly accessible computers include, but are not limited to, hotel business center computers, convention center computers, public library computers, public kiosk computers, etc.
6. Store all hard copy CJI printouts maintained by the District in a secure area accessible to only those employees whose job function require them to handle such documents.
7. Take appropriate action when in possession of CJI while not in a secure area: (1) CJI must not leave the employee's immediate control, (2) Precautions must be taken to obscure CJI from public view, such as by means of an opaque file folder or envelope for hard copy printouts.
   For electronic devices like laptops, use session lock use and/or privacy screens. CJI will not be left in plain view. When CJI is electronically transmitted outside the boundary of the physically secure location, the data will be immediately protected using encryption.
    a. When CJI is at rest (i.e. stored electronically) outside the boundary of the physically secure location, the data must be protected using encryption. Storage devices include external hard drives from computers, printers, and copiers used with CJI. In addition, storage devices include thumb drives, flash drives, back-up tapes, mobile devices, laptops, etc.
    b. When encryption is employed, the cryptographic module used must be certified to meet FIPS 140-2 standards.
8. Lock or log off computer when not in immediate vicinity of work area to protect CJI. Not all District Personnel have same CJI access permissions and need to keep CJI protected on a need-to-know basis.
9. Establish appropriate administrative, technical, and physical safeguards to ensure the security and confidentiality of CJI.]

MEDIA SANITATION AND DISPOSAL

When no longer usable, hard drives, diskettes, tape cartridges, CDs, ribbons, hard copies, printouts, and other similar items used to process, store, and/or transmit FBI or CBI CJI must be properly disposed of in accordance with measures established by the District.

Physical media (printouts and other physical media) must be disposed of by one of the following methods:

1. Shredding using District-issued shredders; or

2. Placed in locked shredding bins for a private contractor to come on-site and shred, witnessed by District Personnel throughout the entire process.

Electronic media (hard-drives, tape cartridge, CDs, printer ribbons, flash drives, printer and copier hard-drives, etc.) must be disposed of by one of the following methods:

1. Overwriting (at least 3 times) - an effective method of clearing data from magnetic media. As the name implies, overwriting uses a program to write (1s, 0s, or a

combination of both) onto the location of the media where the file to be sanitized is located.

2. Degaussing - a method to magnetically erase data from magnetic media. Two types of degaussing exist: strong magnets and electric degausses. Note that common magnets (e.g., those used to hang a picture on a wall) are fairly weak and cannot effectively degauss magnetic media.

3. Destruction – a method of destroying magnetic media. As the name implies, destruction of magnetic media is to physically dismantle by methods of crushing, disassembling, etc., ensuring that the platters have been physically destroyed so that no data can be pulled.

IT systems that have been used to process, store, or transmit FBI or CBI CJI and/or sensitive and classified information must not be released from the District's control until the equipment has been sanitized and all stored information has been cleared using one of the above methods.

ACCOUNT MANAGEMENT

The District must manage information system accounts, including establishing, activating, modifying, reviewing, disabling, and removing accounts. The District must validate information systems accounts at least annually and must document the validation process.

All accounts must be reviewed at least annually by the designated CJIS Point of Contact or their designee to ensure that access and account privileges commensurate with job functions, need-to-know, and employment status on systems that contain CJI. The CJIS Point of Contact may also conduct periodic reviews.

REPORTING INFORMATION SECURITY EVENTS

The District must promptly report incident information to appropriate authorities to include the CBI's Information Security Officer (ISO). Information security events and weaknesses associated with information systems must be communicated in a manner allowing timely corrective action to be taken. Formal event reporting and escalation procedures must be in place. Wherever feasible, the District must employ automated mechanisms to assist in the reporting of security incidents.

All employees, contractors, and third-party users must be made aware of the procedures for reporting the different types of events and weakness that might have an impact on the security of District assets and are required to report any information security events and weaknesses as quickly as possible to the designated Point of Contact.

POLICY VIOLATION AND MISUSE NOTIFICATION

Violation of this policy or misuse of CHRI by any District Personnel can result in significant disciplinary action, up to and including loss of access privileges, civil and criminal prosecution, and/or termination.

Likewise, violation of this policy or misuse of CHRI by any visitor can result in similar disciplinary action against the sponsoring employee, and can also result in termination of services with any associated consulting organization or prosecution in the case of criminal activity.

In the event of a violation of this policy by District Personnel or any visitor, notification to the Colorado Bureau of Investigation is required.

(Adoption date)

LEGAL REFERENCES:

P.L. 92-544 *(authorizes the FBI to exchange CHRI with officials of state and local governmental agencies for licensing and employment purposes)*
28 C.F.R. 20.33 (b) *(limited dissemination of criminal history record information)*
28 C.F.R. 50.12 (b) *(notification requirements regarding fingerprints)*
C.R.S. 22-2-119.3 (6)(d) *(name-based judicial history record check –definition)*
C.R.S. 22-32-109.8 *(non-licensed personnel – submittal of fingerprints and name-based judicial history record check)*
C.R.S. 22-32-109.9 *(licensed personnel – submittal of fingerprints and name-based judicial history record check)*
C.R.S. 24-72-302 *(definition of criminal justice information)*

CROSS REFERENCES:

GBEB, Staff Conduct (and Responsibilities)
GCE/GCF, Professional Staff Recruiting/Hiring
GDE/GDF, Support Staff Recruiting/Hiring

[Revised September 2026]

GBEB - Staff Conduct

(And Responsibilities)

All staff members have a responsibility to make themselves familiar with and abide by federal and state laws as these affect their work, and the policies and regulations of the district.

As representatives of the district and role models for students, all staff must demonstrate and uphold high professional, ethical, and moral standards. Staff members must conduct themselves in a manner that is consistent with the educational mission of the district and must maintain professional boundaries with students at all times in accordance with this policy's accompanying regulation. Interactions between staff members must be based on mutual respect and any disputes will be resolved in a professional manner.

Rules of conduct

Each staff member must observe rules of conduct established in law which specify that a school employee must not:

1. Disclose or use confidential information acquired in the course of employment to further substantially the employee's personal financial interests.

2. Accept a gift of substantial value or substantial economic benefit tantamount to a gift of substantial value which would tend to improperly influence a reasonable person in the position to depart from the faithful and impartial discharge of the staff member's duties, or which the staff member knows or should know is primarily for the purpose of a reward for action taken.

3. Engage in a substantial financial transaction for private business purposes with a person whom the staff member supervises.

4. Perform an action which directly and substantially confers an economic benefit tantamount to a gift of substantial value on a business or other undertaking in which the staff member has a substantial financial interest or is engaged as counsel, consultant, representative, or agent.

All staff members are expected to carry out their assigned responsibilities with conscientious concern.

It is not considered a breach of conduct for a staff member to:

1. Use school facilities and equipment to communicate or correspond with constituents, family members, or business associates on an occasional basis.

2. Accept or receive a benefit as an indirect consequence of transacting school district business.

Essential to the success of ongoing school operations and the instructional program are the following specific responsibilities which are required of all personnel:

1. Faithfulness and promptness in attendance at work.

2. Support and enforcement of policies of the Board and regulations of the school administration in regard to students.

3. Diligence in submitting required reports promptly at the times specified.

4. Care and protection of school property.

5. Concern and attention toward the safety and welfare of students.

Child abuse

All district employees who have reasonable cause to know or suspect that any child is subjected to abuse or to conditions that might result in abuse or neglect must immediately upon receiving such information report such fact in accordance with Board policy and state law.

The superintendent is authorized to conduct an internal investigation or to take any other necessary steps if information is received from a county department of social services or a law enforcement agency that a suspected child abuse perpetrator is a school district employee. Such information must remain confidential except that the superintendent must notify the Colorado Department of Education of the child abuse investigation.

Possession of deadly weapons

The Board's policy regarding public possession of deadly weapons on school property or in school buildings applies to district employees. However, the restrictions do not apply to employees who are required to carry or use deadly weapons in order to perform their necessary duties and functions.

Felony/misdemeanor convictions

If, subsequent to beginning employment with the district, the district has good cause to believe that any staff member has been convicted of, pled nolo contendere to, or received a deferred or suspended sentence for any felony or misdemeanor other than a misdemeanor traffic offense or infraction, the district must make inquiries to the Department of Education for purposes of screening the employee.

In addition, the district must require the employee to submit a complete set of fingerprints taken by a qualified law enforcement agency, an authorized district or BOCES employee, or any third party approved by the Colorado Bureau of Investigation. Fingerprints must be submitted within 20 days after receipt of written notification. The fingerprints must be forwarded to the Colorado Bureau of Investigation for the purpose of conducting a state and national fingerprint-based criminal history record check utilizing the records of the Colorado Bureau of Investigation and the Federal Bureau of Investigation. When the results of the fingerprint-based criminal history record check reveal a record of arrest without a disposition, the district must require the employee to submit to a name-based criminal history record check. Criminal history record information must be used solely for the purpose requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities.

Disciplinary action, which could include dismissal from employment, may be taken against personnel if the results of fingerprint processing and/or name-based criminal history record check provide relevant information. Non-licensed employees must be terminated if the results of the fingerprint-based or name-based criminal history record check disclose a conviction for certain felonies, as provided in law.

Employees must not be charged fees for processing fingerprints under these circumstances.

Unlawful behavior involving children

The district may make an inquiry with the Department of Education concerning whether any current employee of the school district has been convicted of, pled nolo contendere to, or received a deferred or suspended sentence or deferred prosecution for a felony or misdemeanor crime involving unlawful sexual behavior, an allegation of a sexual act involving a student who is eighteen years of age or older, regardless of whether the student consented to the sexual act, or unlawful behavior involving children. Disciplinary action, including termination, may be taken if the inquiry discloses information relevant to the employee's fitness for employment.

Notification concerning arrests

District employees must notify the district when they are arrested for specific criminal offenses, in accordance with this policy's accompanying regulation.

The district must notify students' parents/guardians when district employees are charged with specific criminal offenses, as required by state law and in accordance with applicable Board policy.

Personnel addressing health care treatment for behavior issues

School personnel are prohibited under state law from recommending or requiring the use of psychotropic drugs for students. They are also prohibited from testing or requiring testing for a student's behavior without giving notice to the parent/guardian describing the recommended testing and how any test results will be used and obtaining prior written permission from the student or from the student's parent/guardian. See the Board's policy concerning survey, assessment, analysis or evaluation of students. School personnel are encouraged to discuss concerns about a student's behavior with the parent/guardian and such discussions may include a suggestion that the parent/guardian speak with an appropriate health care professional regarding any behavior concerns.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: 28 C.F.R. 50.12 (b) (notification requirements regarding fingerprints)

C.R.S. 18-12-105.5 (unlawful carrying/possession of weapons on school grounds)

C.R.S. 18-12-214 (3)(b) (school security officers may carry concealed handgun pursuant to valid permit)

C.R.S. 19-3-308 (5.7) (child abuse reporting)

C.R.S. 22-1-130 (parent notification of employee criminal charges)

C.R.S. 22-2-119.3 (6)(d) (name-based criminal history record check - definition)

C.R.S. 22-32-109 (1)(ee) (duty to adopt policy prohibiting personnel from recommending certain drugs for students or ordering behavior tests without parent permission)

C.R.S. 22-32-109 (1)(pp) (annual employee notification requirement regarding federal student loan repayment programs and student loan forgiveness programs)

C.R.S. 22-32-109.1 (8) (policy requiring inquiries upon good cause to department of education for purpose of ongoing screening of employees)

C.R.S. 22-32-109.7 (duty to make inquiries prior to hiring)

C.R.S. 22-32-109.8 (non-licensed personnel - submittal of fingerprints and name-based criminal history record check)

C.R.S. 22-32-109.8 (6)(a) (requirement to terminate non-licensed employees for certain felony offenses)

C.R.S. 22-32-109.9 (licensed personnel - submittal of fingerprints and name-based criminal history record check)

C.R.S. 22-32-110 (1)(k) (power to adopt conduct rules)

C.R.S. 24-18-104 (government employee rules of conduct)

C.R.S. 24-18-109 (local government employee rules of conduct)

C.R.S. 24-18-110 (voluntary disclosure)

CROSS REFS.: JLC, Student Health Services and Records

JLDAC, Screening/Testing of Students (And Treatment of Mental Disorders)

JLF, Reporting Child Abuse/Child Protection

KDBA*, Parent Notification of Employee Criminal Charges

KFA, Public Conduct on District Property

GBEB - Staff Conduct and Responsibilities

All Staff Members have a responsibility to make themselves familiar with and abide by federal and state laws ~~as these affect their work,~~ and the policies and regulations of the District.

As representatives of the District and role models for students, all staff must demonstrate and uphold high professional, ethical, and moral standards. Staff Members must conduct themselves in a manner that is consistent with the educational mission of the District and must maintain professional boundaries with students at all times in accordance with this policy's accompanying regulation. Interactions between Staff Members must be based on mutual respect and any disputes will be resolved in a professional manner.

RULES OF CONDUCT

Each Staff Member must observe rules of conduct established in law which specify that a School Employee must not:

1. Disclose or use confidential information acquired in the course of employment to further substantially the District Employee's personal financial interests.

2. Accept a gift of substantial value or substantial economic benefit tantamount to a gift of substantial value which would tend to improperly influence a reasonable person in the position to depart from the faithful and impartial discharge of the Staff Member's duties, or which the Staff Member knows or should know is primarily for the purpose of a reward for action taken.

3. Engage in a substantial financial transaction for private business purposes with a person whom the Staff Member supervises.

4. Perform an action which directly and substantially confers an economic benefit tantamount to a gift of substantial value on a business or other undertaking in which the Staff Member has a substantial financial interest or is engaged as counsel, consultant, representative, or agent.

All Staff Members are expected to carry out their assigned responsibilities with conscientious concern.

It is not considered a breach of conduct for a Staff Member to:

1. Use school facilities and equipment to communicate or correspond with constituents, family members, or business associates on an occasional basis.

2. Accept or receive a benefit as an indirect consequence of transacting School District business.

Essential to the success of ongoing school operations and the instructional program are the following specific responsibilities which are required of all District Personnel:

1. Faithfulness and promptness in attendance at work.

2. Support and enforcement of policies of the Board and regulations of the school administration in regard to students.

3. Diligence in submitting required reports promptly at the times specified.

4. Care and protection of school property.

5. Concern and attention toward the safety and welfare of students.

CHILD ABUSE

All District Employees who have reasonable cause to know or suspect that any child is subjected to abuse, neglect, or unlawful sexual contact, or who has observed any child being subjected to conditions which would reasonably result in abuse or neglect, as defined by state law, must make a report in accordance with Board policy JLF and JLF-R. ~~or to conditions that might result in abuse or neglect must immediately upon receiving such information report such fact in accordance with Board policy and state law.~~

The Superintendent is authorized to conduct an internal investigation or to take any other necessary steps if information is received from a county department of social services or a law enforcement agency that a suspected child abuse perpetrator is a School District Employee. Such information must remain confidential except that the Superintendent must notify the Colorado Department of Education of the child abuse investigation.

POSSESSION OF DEADLY WEAPONS

The Board's policy regarding public possession of deadly weapons on School Property or in School Buildings applies to District Employees. However, the restrictions do not apply to District Employees who are required to carry or use deadly weapons in order to perform their necessary duties and functions.

FELONY AND MISDEMEANOR CONVICTIONS

If, subsequent to beginning employment with the District, the District has good cause to believe that any Staff Member has been convicted of, pled *nolo contendere* to, or received a deferred or suspended sentence for any felony or misdemeanor other than a misdemeanor traffic offense or infraction, the District must make inquiries to the Department of Education for purposes of screening the Employee.

In addition, the District must require the Employee to submit a complete set of fingerprints taken by a qualified law enforcement agency, an authorized District or

BOCES Employee, or any third party approved by the Colorado Bureau of Investigation. Fingerprints must be submitted within 20 days after receipt of written notification. The fingerprints must be forwarded to the Colorado Bureau of Investigation for the purpose of conducting a state and national fingerprint-based criminal history record check utilizing the records of the Colorado Bureau of Investigation and the Federal Bureau of Investigation. When the results of the fingerprint-based criminal history record check reveal a record of arrest without a disposition, the District must require the Employee to submit to a name-based criminal history record check. Criminal history record information must be used solely for the purpose requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities.

Disciplinary action, which could include dismissal from employment, may be taken against Personnel if the results of fingerprint processing and/or name-based criminal history record check provide relevant information. Non-licensed Employees must be terminated if the results of the fingerprint-based or name-based criminal history record check disclose a conviction for certain felonies, as provided in law.

Employees must not be charged fees for processing fingerprints under these circumstances.

UNLAWFUL BEHAVIOR INVOLVING CHILDREN

The District may make an inquiry with the Department of Education concerning whether any current Employee of the School District has been convicted of, pled *nolo contendere* to, or received a deferred or suspended sentence or deferred prosecution for a felony or misdemeanor crime involving unlawful sexual behavior, an allegation of a sexual act involving a student who is eighteen years of age or older, regardless of whether the student consented to the sexual act, or unlawful behavior involving children. Disciplinary action, including termination, may be taken if the inquiry discloses information relevant to the Employee's fitness for employment.

> *NOTE: The following paragraph is optional and requires employees to notify the district when they are arrested for specific crimes, in accordance with this policy's accompanying regulation. CASB believes requiring employee notification of arrests reflects "best practices," as it assists the district in becoming aware of potential criminal charges against a district employee that may necessitate employee disciplinary action and parent notification. See, C.R.S. 22-1-130.*

NOTIFICATION CONCERNING ARRESTS

District Employees must notify the District when they are arrested for specific criminal offenses, in accordance with this policy's accompanying regulation.

The District must notify students' parents/guardians when District Employees are charged with specific criminal offenses, as required by state law and in accordance with applicable Board policy.

PERSONNEL ADDRESSING HEALTH CARE TREATMENT FOR BEHAVIOR ISSUES

School Personnel are prohibited under state law from recommending or requiring the use of psychotropic drugs for students. They are also prohibited from testing or requiring testing for a student's behavior without giving notice to the parent/guardian describing the recommended testing and how any test results will be used and obtaining prior written permission from the student or from the student's parent/guardian. See the Board's policy concerning survey, assessment, analysis, or evaluation of students. School Personnel are encouraged to discuss concerns about a student's behavior with the parent/guardian, and such discussions may include a suggestion that the parent/guardian speak with an appropriate health care professional regarding any behavior concerns.

(Adoption date)

LEGAL REFERENCES:

28 C.F.R. 50.12 (b) *(notification requirements regarding fingerprints)*
C.R.S. 18-12-105.5 *(unlawful carrying/possession of weapons on school grounds)*
C.R.S. 18-12-214 (3)(b) *(school security officers may carry concealed handgun pursuant to valid permit)*
C.R.S. 19-3-308 (5.7) *(child abuse reporting)*
C.R.S. 22-1-130 *(parent notification of employee criminal charges)*
C.R.S. 22-2-119.3 (6)(d) *(name-based criminal history record check – definition)*
C.R.S. 22-32-109 (1)(ee) *(duty to adopt policy prohibiting personnel from recommending certain drugs for students or ordering behavior tests without parent permission)*
C.R.S. 22-32-109 (1)(pp) *(annual employee notification requirement regarding federal student loan repayment programs and student loan forgiveness programs)*
C.R.S. 22-32-109.1 (8) *(policy requiring inquiries upon good cause to department of education for purpose of ongoing screening of employees)*
C.R.S. 22-32-109.7 *(duty to make inquiries prior to hiring)*
C.R.S. 22-32-109.8 *(non-licensed personnel – submittal of fingerprints and name-based criminal history record check)*
C.R.S. 22-32-109.8 (6)(a) *(requirement to terminate non-licensed employees for certain felony offenses)*
C.R.S. 22-32-109.9 *(licensed personnel – submittal of fingerprints and name-based criminal history record check)*
C.R.S. 22-32-110 (1)(k) *(power to adopt conduct rules)*
C.R.S. 24-18-104 *(government employee rules of conduct)*
C.R.S. 24-18-109 *(local government employee rules of conduct)*
C.R.S. 24-18-110 *(voluntary disclosure)*

CROSS REFERENCES:

JLC, Student Health Services and Records
JLDAC, Screening/Testing of Students and Treatment of Mental Disorders
JLF, Reporting Child Abuse/Child Protection
KDBA*, Parent Notification of Employee Criminal Charges
KFA, Public Conduct on District Property

[Revised September 2026]

COLORADO SAMPLE POLICY 1994©

DJB*-R - Federal Procurement

"Single source" procurement

One or more of the following conditions justify procurement of a small or large purchase pursuant to a noncompetitive proposal (i.e., "single source" procurement):

1. The item is only available from a single source;
2. A public exigency or emergency exists and does not permit the delay that would result from a competitive solicitation;
3. After solicitation of a number of sources, the district determines that competition is inadequate; or
4. The federal awarding agency or the state as the pass-through entity has expressly authorized noncompetitive proposals in response to a written request from the district.

The district shall document the grounds for using a single source procurement process in lieu of an otherwise-required competitive method of procurement.

Standards for obtaining price or rate quotations

The following standards apply to district procurement decisions that include the consideration of price or rate quotations:

1. Obtain at least two price or rate quotations that represent acceptable procurement options.
2. Price or rate quotations may be obtained from an online search, publicly advertised prices, written quotations prepared upon request or by documenting verbal quotations.
3. The specific price or rate quotation need not be the sole determining factor in the procurement decision if:
    a. other relevant and material differences exist among the quotations (e.g., quality, functionality, vendor-supplied support services, life-cycle cost estimates, vendor experience in connection with the purchase of services, etc.); and
    b. such differences predominate over a strict cost comparison.
4. If the district determines that it is in the district's best interests to not select the lowest price or rate quotation based upon the criteria listed in the above paragraph, the reason for deviating from using cost as the determining factor shall be documented.

Additional standards applicable to procurements under the federal Uniform Grant Guidance

Unless expressly authorized by the federal Uniform Grant Guidance and/or other applicable federal law, the following standards shall apply to district purchases made in whole or in part with federal funds:

1. The district shall take affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible. These affirmative steps include, but are not limited to, placing qualified small and minority businesses and women's business enterprises on solicitation lists and ensuring the small and minority businesses and women's business enterprises are solicited whenever they are potential sources.
2. A time and materials contract may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor

exceeds at its own risk.

3. District procurement supported by federal funds may be subject to the federal Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The general requirements include procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative program for procurement of recovered materials as identified in Environment Protection Agency (EPA) guidelines.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

DJB* - Federal Procurement

This policy and its accompanying regulation applies to the purchase of services, supplies, equipment, or other property with federal funds that are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department General Administration Regulations (EDGAR), and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy or its accompanying regulation conflict or are otherwise inconsistent with mandatory provisions of the UGG, EDGAR, or other applicable federal law, the mandatory provisions of such laws control.

District employees must follow Board policy concerning employee purchasing authority when making any purchase with federal funds and must obtain prior Board approval in those instances when it is required by Board policy. District employees must also follow applicable state law and Board policy concerning competitive bidding, to the extent state law and/or Board policy establish additional requirements or procedures--including conducting criminal background checks for any person providing direct services to students pursuant to a written contract--that do not conflict with this policy and its accompanying regulation.

Federal micro-purchases (less than $10,000)

A “micro-purchase” is a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

Micro-purchases may be made or awarded without soliciting competitive price or rate quotations if district staff considers the price to be reasonable based on research, experience, purchase history, or other information and documents its files accordingly.

To the extent practicable, the district may distribute micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices, and other terms.

Federal simplified acquisition threshold ($10,000 to under $250,000)

“Simplified acquisition threshold” means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold.

For small purchases, price or rate quotes must be obtained in advance from a reasonable number of qualified sources, as detailed in this policy’s accompanying regulation, unless:

1. a valid basis exists under the federal Uniform Grant Guidance for relying on procurement by a noncompetitive proposal (i.e., “single source” procurement); or

2. the district elects to use a more formal competitive bid or request for proposal process.

Competitive bidding threshold ($250,000 or more)

The district must conduct a cost or price analysis for purchases that exceed the simplified acquisition threshold. At a minimum, this must include making an independent estimate before receiving bids or proposals (including noncompetitive proposals). A cost analysis means evaluating the separate cost elements that make up the price. A price analysis means evaluating the total price, without looking at the individual cost elements.

Whenever appropriate and relevant to the specific transaction, the cost analysis may include life-cycle cost estimates which must then be incorporated into any solicitations of bids or proposals.

Unnecessary or duplicative items

The district must avoid the acquisition of unnecessary or duplicative items.

Consideration must also be given to consolidating or breaking out purchases to obtain a more economical purchase.

Recordkeeping

The district must maintain records sufficient to detail the history of procurements made with federal funds. These records may include, but not necessarily be limited to, the following: rationale for the method of procurement, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Retention of such procurement records must be in accordance with applicable law and Board policy.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

LEGAL REFS.: 2 C.F.R. Part 200 Subpart D (post-award requirements under the federal Uniform Grant Guidance)

2 C.F.R. 200.318 (general standards for procurement supported by federal funds)

2 C.F.R. 200.319 (written procurement standards required)

2 C.F.R. 200.320 (methods of procurement to be followed)

2 C.F.R. 200.323 (cost or price analysis)

2 C.F.R. 200.333 (record retention requirements)

2 C.F.R. 200.336 (access to records)

7 C.F.R. 226 (USDA procurement thresholds)

7 C.F.R. 3016.36 (USDA's procurement standards)

7 C.F.R. 3016.37 (USDA's procurement requirements for subgrants)

34 C.F.R. Parts 75, 76 (EDGAR - Education Department General Administrative Regulations)

48 C.F.R. Subpart 2.1 (micro-purchase and competitive bidding thresholds)

C.R.S. 22-32-144 (4) (background check provision required in service contracts)

CROSS REFS.: BCB, School Board Member Conflict of Interest

DAC*, Federal Fiscal Compliance

DJ/DJA, Purchasing/Purchasing Authority

DJE, Bidding Procedures

DKC, Expense Authorization/Reimbursement (Mileage and Travel)

EHB, Records Retention

GBEA, Staff Ethics/Conflict of Interest

NOTE: The federal government periodically adjusts the threshold amounts for federal procurement. See USDA Memo SP02CACFP03SFSP01-2022 (December 15, 2021). This table lists the amounts effective as of November 2020:

Procurement Method	Amount
Micro Purchase Threshold	$10,000 or less
Simplified Acquisition Threshold (for small purchases)	$10,000 - $250,000
Competitive Bidding Threshold	$250,000 or more
*Districts may self-certify a micro-purchase threshold up to $50,000	

DJB* - Federal Procurement

This policy and its accompanying regulation (DJB-R) apply to the purchase of services, supplies, equipment, or other property with federal funds that are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department General Administration Regulations (EDGAR), and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy or its accompanying regulation conflict or are otherwise inconsistent with mandatory provisions of the UGG, EDGAR, or other applicable federal law, the mandatory provisions of such laws control.

District Employees must follow Board policy concerning Employee purchasing authority when making any purchase with federal funds and must obtain prior Board approval in those instances when it is required by Board policy. District Employees must also follow applicable state law and Board policy concerning competitive bidding, to the extent state law and/or Board policy establish additional requirements or procedures--including conducting criminal background checks for any person providing direct services to students pursuant to a written contract--that do not conflict with this policy and its accompanying regulation.

FEDERAL MICRO-PURCHASES (LESS THAN $15,000)

A Micro-Purchase is a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

Micro-purchases may be made or awarded without soliciting competitive price or rate quotations if District Staff considers the price to be reasonable based on research, experience, purchase history, or other information, and documents its files accordingly.

To the extent practicable, the District may distribute micro-purchases equitably among qualified suppliers when the same, or materially interchangeable, products are identified and such suppliers offer effectively equivalent rates, prices, and other terms.

FEDERAL SIMPLIFIED ACQUISITION THRESHOLD ($15,000 TO UNDER $350,000)

Simplified Acquisition Threshold means the dollar amount below which a non-federal entity may purchase property or services using small purchase methods. Non-federal entities adopt small purchase procedures ~~in order~~ to expedite the purchase of items costing less than the simplified acquisition threshold.

For small purchases, price or rate quotes must be obtained in advance from a reasonable number of qualified sources, as detailed in this policy's accompanying regulation, unless:

1. A valid basis exists under the federal Uniform Grant Guidance for relying on procurement by a noncompetitive proposal (i.e., "single source" procurement); or

2. The District elects to use a more formal competitive bid or request for proposal process.

COMPETETIVE BIDDING THRESHOLD ($350,000 OR MORE)

The District must conduct a cost or price analysis for purchases that exceed the Simplified Acquisition Threshold. At a minimum, this must include making an independent estimate before receiving bids or proposals (including noncompetitive proposals). A Cost Analysis means evaluating the separate cost elements that make up the price. A Price Analysis means evaluating the total price, without looking at the individual cost elements.

Whenever appropriate and relevant to the specific transaction, the cost analysis may include life-cycle cost estimates which must then be incorporated into any solicitations of bids or proposals.

UNNECESSARY OR DUPLICATIVE ITEMS

The District must avoid the acquisition of unnecessary or duplicative items.

Consideration must also be given to consolidating or breaking out purchases to obtain a more economical purchase.

RECORDKEEPING

The District must maintain records sufficient to detail the history of procurements made with federal funds. These records may include, but not necessarily be limited to, the following: rationale for the method of procurement, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Retention of such procurement records must be in accordance with applicable law and Board policy.

(Adoption date)

LEGAL REFERENCES:

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2 C.F.R. 200.336 (access to records)

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48 C.F.R. Subpart 2.1 (micro-purchase and competitive bidding thresholds)
C.R.S. 22-32-144 (4) (background check provision required in service contracts)

CROSS REFERENCES:

BCB, School Board Member Conflict of Interest
DAC*, Federal Fiscal Compliance
DJ/DJA, Purchasing/Purchasing Authority
DJE, Bidding Procedures
DKC, Expense Authorization/Reimbursement (Mileage and Travel)
EHB, Records Retention
GBEA, Staff Ethics/Conflict of Interest

NOTE: The federal government periodically adjusts the threshold amounts for federal procurement. ~~See USDA Memo SP02CACFP03SFSP01-2022 (December 15, 2021)~~. This table lists the amounts effective as of ~~November 2020~~ October 2025:	
Procurement Method	**Amount**
Micro Purchase Threshold	$~~10,000~~ 15,000 or less
Simplified Acquisition Threshold (for small purchases)	~~$150,000 - $250,000~~ $15,000 - $350,000
Competitive Bidding Threshold	~~250,000 or more~~ $350,000 or more
*Districts may self-certify a Micro-Purchase Threshold up to $50,000	

[Revised ~~February 2022~~ August 2026]

DJB* - Federal Procurement

This policy and its accompanying regulation (DJB-R) apply to the purchase of services, supplies, equipment, or other property with federal funds that are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department General Administration Regulations (EDGAR), and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy or its accompanying regulation conflict or are otherwise inconsistent with mandatory provisions of the UGG, EDGAR, or other applicable federal law, the mandatory provisions of such laws control.

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FEDERAL MICRO-PURCHASES (LESS THAN $15,000)

A Micro-Purchase is a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

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To the extent practicable, the District may distribute micro-purchases equitably among qualified suppliers when the same, or materially interchangeable, products are identified and such suppliers offer effectively equivalent rates, prices, and other terms.

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1. A valid basis exists under the federal Uniform Grant Guidance for relying on procurement by a noncompetitive proposal (i.e., "single source" procurement); or

2. The District elects to use a more formal competitive bid or request for proposal process.

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The District must conduct a cost or price analysis for purchases that exceed the Simplified Acquisition Threshold. At a minimum, this must include making an independent estimate before receiving bids or proposals (including noncompetitive proposals). A Cost Analysis means evaluating the separate cost elements that make up the price. A Price Analysis means evaluating the total price, without looking at the individual cost elements.

Whenever appropriate and relevant to the specific transaction, the cost analysis may include life-cycle cost estimates which must then be incorporated into any solicitations of bids or proposals.

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The District must avoid the acquisition of unnecessary or duplicative items.

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RECORDKEEPING

The District must maintain records sufficient to detail the history of procurements made with federal funds. These records may include, but not necessarily be limited to, the following: rationale for the method of procurement, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Retention of such procurement records must be in accordance with applicable law and Board policy.

(Adoption date)

LEGAL REFERENCES:

2 C.F.R. Part 200 Subpart D (post-award requirements under the federal Uniform Grant Guidance)
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C.R.S. 22-32-144 (4) (background check provision required in service contracts)

CROSS REFERENCES:

BCB, School Board Member Conflict of Interest
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NOTE: The federal government periodically adjusts the threshold amounts for federal procurement. ~~See USDA Memo SP02CACFP03SFSP01-2022 (December 15, 2021)~~. This table lists the amounts effective as of ~~November 2020~~ October 2025:

Procurement Method	Amount
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Competitive Bidding Threshold	~~250,000 or more~~ $350,000 or more

*Districts may self-certify a Micro-Purchase Threshold up to $50,000

[Revised ~~February 2022~~ August 2026]

DJB*- R - Federal Procurement

SINGLE SOURCE PROCUREMENT

One or more of the following conditions justify procurement of a small or large purchase pursuant to a noncompetitive proposal (i.e., "single source" procurement):

1. The item is only available from a single source;

2. A public exigency or emergency exists and does not permit the delay that would result from a competitive solicitation;

3. After solicitation of a number of sources, the District determines that competition is inadequate; or

4. The federal awarding agency or the state as the pass-through entity has expressly authorized noncompetitive proposals in response to a written request from the District.

The District must ~~shall~~ document the grounds for using a single source procurement process in lieu of an otherwise-required competitive method of procurement.

~~**Standards for obtaining price or rate quotations**~~

STANDARDS FOR OBTAINING PRICE OR RATE QUOTATIONS

The following standards apply to District procurement decisions that include the consideration of price or rate quotations:

1. Obtain at least two price or rate quotations that represent acceptable procurement options;

2. Price or rate quotations may be obtained from an online search, publicly advertised prices, written quotations prepared upon request or by documenting verbal quotations;

3. The specific price or rate quotation need not be the sole determining factor in the procurement decision if:

   a. Other relevant and material differences exist among the quotations (e.g., quality, functionality, vendor-supplied support services, life-cycle cost estimates, vendor experience in connection with the purchase of services, etc.); and

   b. Such differences predominate over a strict cost comparison.

If the District determines that it is in the District's best interests to not select the lowest price or rate quotation based upon the criteria listed in the above paragraph, the reason for deviating from using cost as the determining factor must ~~shall~~ be documented.

~~**Additional standards applicable to procurements under the federal Uniform Grant Guidance**~~

ADDITIONAL STANDARDS APPLICABLE TO PROCUREMENTS UNDER THE FEDERAL UNIFORM GRANT GUIDANCE

Unless expressly authorized by the federal Uniform Grant Guidance and/or other applicable federal law, the following standards ~~shall~~ will apply to District purchases made in whole or in part with federal funds:

1. The District ~~shall~~ will take affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible. These affirmative steps include, but are not limited to, placing qualified small and minority businesses and women's business enterprises on solicitation lists and ensuring the small and minority businesses and women's business enterprises are solicited whenever they are potential sources;

2. A time and materials contract may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk;

3. District procurement supported by federal funds may be subject to the federal Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The general requirements include procuring solid waste management services in a manner that maximizes energy and resource recovery, and establishing an affirmative program for procurement of recovered materials as identified in Environment Protection Agency (EPA) guidelines.

(Approval date)

[Revised September 2026]

JKA-E-2 - Complaint Procedures and Regulations Regarding the Use of Restraint or Seclusion, 1 CCR 301-45, 2620-R-2.07

According to applicable rules of the Colorado State Board of Education, the following represents the process that must be followed when a student or the student's parent/guardian wishes to file a complaint about the use of restraint or seclusion by a district employee.

2.07(1) A student or a parent or legal guardian may file a complaint about the use of restraint or seclusion used by an employee or volunteer of a school or charter school of [a] school district or Board of Cooperative Services or any institute charter school by using the procedures established under this section 2.07.

2.07(2) Required Content of the Complaint: The Complaint must contain the following information:

2.07(2)(a) A statement that the employee or volunteer has violated a requirement regarding the use of restraints and an identification of the portion of the statute, rule, or regulation alleged to have been violated, if known by the complainant;

2.07(2)(b) The background information and facts on which the Complaint is based that identify persons, actions and/or omissions;

2.07(2)(c) The name and the residential address of the child against whom the alleged violation occurred;

2.07(2)(d) The name of the school that the child was attending when the alleged violation occurred;

2.07(2)(e) A proposed resolution of the problem to the extent known and available to the complainant at the time the Complaint is filed;

2.07(2)(f) The Complaint must allege that the violation(s) set forth in the Complaint occurred not more than one (1) year prior to the date that the Complaint is filed with the Colorado Department of Education (CDE);

2.07(2)(g) The signature and contact information (minimally, address and telephone number) for the complainant; and

2.07(2)(h) Written verification in a cover letter accompanying the Complaint that a complete copy of the Complaint and any attachments have also been mailed, hand-delivered, or delivered by other secure method to the public education agency (i.e. a school district, BOCES, or the Charter School Institute) serving the child.

2.07(3) The Complaint, including any attachments, must be mailed, hand-delivered, or delivered by other secure method to the IDEA State Complaints:

IDEA Part B State Complaints Officer

Colorado Department of Education

Exceptional Student Leadership Unit, Dispute Resolution Office

1560 Broadway, Suite 1175

Denver, Colorado 80202

Additionally, as noted in paragraph 2.07(2)(h) above, a complete copy of the Complaint, including any attachments, must also be mailed, hand-delivered, or delivered by other secure method to the public education agency (i.e. a school district, BOCES or the Charter School Institute) serving the child.

2.07(4) Complaints involving children with disabilities

2.07(4)(a) If the State Complaints Officer determines that the Complaint alleges a violation of the IDEA or its implementing regulations in 34 CFR Part 300, then the Complaint shall be processed through CDE's IDEA dispute resolution process. In these cases, the State Complaints Officer shall also have the authority to investigate and process a Complaint alleging improper use of seclusion and restraints in accordance with the timelines and procedures outlined in these rules.

2.07(4)(b) If the State Complaints Officer determines that the Complaint does not meet the criteria under section 2.07(4)(a), he or she shall refer the Complaint to the Restraint Complaints Officer (RCO) within five (5) calendar days of receiving the Complaint and shall notify the complainant in writing of this referral.

2.07(4)(c) Nothing in this subsection shall require the complainant to submit an additional Complaint directly to the RCO.

2.07(5) The Complaint shall be considered properly filed with the Department when it is received in CDE's Dispute Resolution Office and satisfies paragraph 2.07(2) above. A Complaint, once filed, will not be accepted for investigation if the CDE does not have jurisdiction (i.e., authority) to investigate; or if the Complaint does not set forth sufficient grounds on which to grant relief.

2.07(6) Within ten calendar (10) days of receipt of the Complaint, the RCO shall decide to accept or reject the Complaint for investigation and notify the complainant in writing. If the Complaint was sent via mail, the RCO's decision shall be postmarked by the 10th day. If the Complaint is accepted, the RCO shall:

2.07(6)(a) Notify the complainant of receipt and acceptance of the Complaint;

2.07(6)(b) Notify, by certified or overnight mail, the public education agency of each and every allegation contained in the Complaint together with a complete copy of the Complaint; and

2.07(6)(c) Initiate an investigation concerning the allegations contained in the Complaint.

2.07(7) Complaint Timelines:

2.07(7)(a) Response: Within fifteen (15) calendar days of receiving the RCO's notification of the Complaint, the public education agency may file a Response to the Complaint allegations and provide information which it deems necessary or useful for the RCO to consider in conducting a thorough investigation. If the public education agency fails to timely respond to an allegation, the RCO may, in his/her sole discretion, deem the allegation admitted.

The Response is due by 5:00 p.m. on the date due. The public education agency shall provide any written Response to the RCO and also a complete copy of the Response, including any attachments, to the complainant unless doing so would violate relevant laws regarding confidentiality. The public education agency shall provide the RCO with a legible copy of the written tracking receipt which verifies that a complete copy of the Response, including any attachments, was sent by certified or overnight mail to the complainant.

2.07(7)(b) Reply: Within ten (10) calendar days of delivery of the response, the complainant may file a written Reply to the Response, including any attachments, in support of his/her position. The complainant shall provide any written Reply to the RCO at the address identified in paragraph 2.07(3), above, and also provide the RCO by 5:00 p.m. on the date due with written verification that a complete copy of the Reply, including any attachments, was also mailed or hand-delivered to the public education agency.

The Response and Reply must be delivered by 5:00 p.m. on the date due to the office of the RCO and not merely postmarked by the due date. If the Response or Reply is untimely, the RCO may, within his or her sole discretion, refuse to consider the late document.

2.07(7)(c) Timeline Extensions: If the RCO finds that exceptional circumstances exist with respect to a particular Complaint, the RCO may, in his or her sole discretion, extend for a reasonable period of time, any of the timelines set forth in these Complaint procedures. Any request and extension of a timeline must occur prior to expiration of the timeline and shall be documented in a written order issued by the RCO prior to the expiration of the timeline and mailed to the parties. The RCO does not have authority to extend the regulatory statute of limitations of one (1) year described in Section 2.07(2)(f) above.

2.07(7)(d) If one or more due dates in the process fall on a weekend or a state holiday, the due date shall be the next calendar day following a weekend or state holiday if the due date is on a weekend or state holiday.

2.07(8) Complaint Investigations:

2.07(8)(a) The Complaint investigation may include, but is not limited to: an onsite investigation; request(s) that the complainant or public education agency provide additional information; and request(s) to review records in the possession of either party.

2.07(8)(b) Any time after a Complaint is filed and before the Complaint is resolved, the RCO may recommend a public education agency to undertake immediate action in an extraordinary situation when it is imperative to do so in order to protect the rights, health or safety of any student.

2.07(8)(c) The CDE, through the RCO, shall have sixty (60) calendar days from the date of receipt of the properly filed Complaint, to resolve the Complaint. The parties may mutually agree to extend the sixty (60) calendar day time limit in order to engage in voluntary mediation. Any extension of the Decision due date will be set by the RCO to a date certain as per section 2.07(7)(c), above.

2.07(9) Complaint Resolution:

2.07(9)(a) The RCO shall issue a written decision which details the findings of fact and conclusions of law unless the issues have been previously resolved. Based upon a finding that a public education agency has failed substantially to comply with state laws and regulations for the use of restraint, the RCO will, as part of the resolution of the Complaint, make recommendations to the public education agency of remedial actions that may be taken in order to come into compliance with applicable law and regulations, (e.g., technical assistance and training activities).

2.07(9)(b) The RCO shall have no authority to require corrective action by the public education agency, including but not limited to compensatory education for the child who is the subject of the complaint, monetary reimbursement or attorney fees.

2.07(9)(c) The decision of the RCO shall be final.

Adopted: April 18, 2022 (CASB Core Policy Adoption)

JKA-E-1 - Student Restraint Incident Report Form

Student: ___________________________ School: ____________________________

Date: _____________________________ Time: ______________________________

Location: ____

Staff directly involved in restraint (include names and titles; attach supplemental statements, if any):

____

____

Witnesses (include names and titles):

____

____

Description of events immediately before the behavior occurred:

____

____

____

____

Efforts/alternatives made prior to the use of restraint:

_____ Teaching interaction

_____ Offered self-control strategy

_____ Verbal de-escalation

_____ Other(s) (please describe): ____

____

Type of restraint used:

____

____

Time restraint began: ___________________________________

Time restraint ended: ___________________________________

Chronological description of incident (include behavior, statements made, actions taken):

____

____

____

____

____

____

Resolution:

_____ Student calm/reintegrated into classroom/educational programming

_____ Student calm/additional time provided for de-escalation outside of instructional setting

_____ Additional support requested (medical/mental health/parent/police)

_____ Other(s) (please describe): ______________________________________

Injuries or property loss/damage:

____

____

____

Persons notified of incident (include name, title, date and time notified):

____

____

____

____

Name and title of person writing report

____

Signature

Checklist	**Date**	**Comments**
If an injury to staff or student has occurred, submit student accident report and/or staff incident report.		
Building principal or designee verbally notify parent by end of the school day that the restraint was used.		
Conduct internal review of incident of restraint.		
Review documentation to ensure use of alternative strategies and recommend adjustments to procedures, if appropriate.		

Report emailed, mailed or faxed to parent within five calendar days of the use of restraint.		
If requested by parents or the school, convene a meeting (that may be an IEP, BIP or 504 meeting) to review the incident.		

Copies: parent, student's confidential file [required]

Adopted: April 18, 2022 (CASB Core Policy Adoption)