



EAST OTERO SCHOOL DISTRICT R-1
301 RATON AVENUE
LA JUNTA, COLORADO 81050

BOARD WRAP-UP

Board of Education Meeting

April 27, 2026

1. **ROLL CALL** – Ayala, Bickel, Hines, Kolomitz. Salzbrenner was absent.

2. **PLEDGE OF ALLEGIANCE**

3. **CELEBRATIONS**

The following students were recognized for their hard work and achievement at La Junta Junior/Senior High: Valedictorian, Brylee Gearhart and Salutatorian Maria Lavin. Unfortunately, neither student was in attendance.

The Board recognized and congratulated the Junior/Senior High School Science Fair participants/winners: Isaiah Peralta and Kendyl Osborn.

Isaiah received an award by Yale University for his integrated use of science, technology, engineering and math.

Kendyl received awards by the Native Plant Society, the CSU Agricultural Biology Department, an Outstanding research award, second place in the animal science category and was awarded a nomination to attend the Thermo-Fisher Junior Innovators challenge in Washington D.C. in October.

Mr. Osborn was recognized and received an award from the Colorado Association of Science Teachers for his impact in the science field and for helping students become scientists.

4. **AUDIENCE**

Jordan Davis spoke to the Board regarding the swimming pool. She acknowledged the financial challenges of the district. She and other community members in attendance were there to show support for the district and help find a sustainable solution to keep the pool open.

5. **APPROVAL OF AGENDA – AGENDA APPROVED AS PRESENTED**

6. **CONSENT AGENDA - APPROVED CONSENT AGENDA AS PRESENTED**

A. Personnel Approval

- Shawna Frankmore - Retirement as the Academic Counselor/Teacher at the Junior/Senior High School effective June 2, 2026
- Meagan Shoemaker - Resignation as a Kindergarten Teacher at the Primary School effective May 22, 2026
- Krystal Vigil Freyta - Resignation as a Paraprofessional at the Junior/Senior High School effective March 25, 2026
- Questa Parrish - Resignation as a Paraprofessional at the Junior/Senior High School effective May 22, 2026
- Jennifer Foxhoven - Resignation as Junior/Senior High School Principal effective June 30, 2025
- Megan Fry - Resignation as a Paraprofessional at the Intermediate School effective May 22, 2026
- Daniel Fausto - Resignation as a Custodian at the Junior/Senior High School effective April 16, 2026
- Kyra Bierbaum - Resignation as a Paraprofessional at the Primary School effective May 22, 2026
- Theodore Guerra - Resignation as Junior High Head Track Coach effective May 21, 2026
- Yvonne Herrera - Resignation as Route Driver effective May 21, 2026
- Chris Eddy - Resignation as Route Driver effective April 16, 2026
- Victoria Hernandez - Retirement as a Paraprofessional at the Intermediate School effective May 22, 2026
- George Ferguson - New Hire as Principal at Tiger Trades Academy for the 2026-2027 school year
- Cherish Raso - New Hire as 3rd Grade Teacher at the Intermediate School for the 2026-2027 school year
- Raquel Romero - New Hire as 4th Grade Teacher at the Intermediate School for the 2026-2027 school year

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- Marisa Dickerson - New Hire as a 5th Grade Teacher at the Intermediate School for the 2026-2027 school year
- Courtney Tafoya - New Hire as a 5th Grade Teacher at the Intermediate School for the 2026-2027 school year
- Sidnee Woodyard - New Hire as a 5th Grade Teacher at the Intermediate School for the 2026-2027 school year
- Michael Andrews - New Hire as a 6th Grade Teacher at the Intermediate School for the 2026-2027 school year
- Adriana Juki - New Hire as a 6th Grade Teacher at the Intermediate School for the 2026-2027 school year
- Diego Reyes - New Hire as a 6th Grade Teacher at the Intermediate School for the 2026-2027 school year
- Kaden Ramirez - New Hire as a P.E. Teacher at the Intermediate School for the 2026-2027 school year

B. Approve Additional Out-of-District students for the remainder of the 2025-2026 School Year

7. FINANCIAL REPORT - APPROVED AS PRESENTED

Kim Griego, with Abacus, shared the March financial report. She stated the financial reports are all pre-audit numbers and that the numbers will slightly change. Ms. Griego said she will do a deep-dive into last school year's accounts to make sure all are in alignment.

The cash flow was reviewed. Things are tracking with the amended budget at around 60%. Ms. Griego said she and the district's finance team meet twice weekly and cash is reviewed. The cash account breakdown was reviewed, which tracks the district's checking account cash balance. She said as much money as possible is kept in ColoTrust in order to gain as much interest as possible. Director Kolomitz asked if we move money into ColoTrust often. Ms. Griego said yes and currently the monthly state allocation doesn't cover payroll, with about a \$75,000 shortage each month. This remainder amount has to be transferred from ColoTrust.

Ms. Griego moved on to the balance sheet. She said she will be looking closely at the balance sheet since the fiscal year 2024 audit is completed to reverse the receivables and payables that are on the books. Within the next month, this will take place. She said she needs to make sure the district is in compliance with food service funds and any needed equipment is purchased before end of year is completed. The capital projects list was reviewed at the budget work session.

Director Kolomitz asked for an explanation of the accounts receivable line items. Ms. Griego said the accounts receivables means that she has to record books that are expecting money and did not receive the funds in the current school year or month.

8. AUDITOR'S REPORT – APPROVED AS PRESENTED

Dmitriy Chernyak, CPA, presented the 2023-2024 disclaimer of the audit to the Board. He said the audit report has been completed. Mr. Chernyak reviewed the auditor's responsibilities and stated his firm performs an audit in accordance with GAAS (Generally Accepted Accounting Standards):

- Exercises professional judgment and maintains professional skepticism throughout the audit
- Identifies and assesses the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. He said such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements
- Obtains 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 the District's internal control. Accordingly, no such opinion is expressed.
- Evaluates the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluates the overall presentation of the financial statements.
- Concludes whether, in his firm's judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Mr. Chernyak stressed they are purely independent auditors and their goal is to make sure the financial statement presented to the district, public and state auditor is accurate.

He said with the way financials were prepared and provided to his firm for FY2024, as well as the fact that there was some information even unavailable with accounting records not being in the shape they are used to seeing, or even

being un-auditable, he felt that it was best to disclaim an opinion. He said cash and bank statements had not been reconciled and there were a lot of issues. He said disclaiming an opinion means his firm can't verify the numbers.

Mr. Chernyak said his firm looked at everything and did follow procedures. He said Abacus helped provide information. They were able to identify some corrections from the previous year. He said he felt it was important to complete this due to the cash concerns the district is facing.

Mr. Chernyak stated the recommendations he provides tonight are based on past years. He said the district currently has things in place to correct these insufficiencies and emphasized internal controls have to be in place in the event of staff turnover.

Director Kolomitz asked if there could be further issues or complications from FY2024. Mr. Chernyak said he isn't sure due to the fact that there were things not audited. Director Hines said she is hearing Mr. Chernyak say that the FY2024 report is completed with the disclaimer, but now he is getting into FY2025 and doesn't know what that is going to be all about. Mr. Chernyak said that is correct and he wants the Board to be aware of that. Director Hines added that prior to Abacus coming on board in the spring of 2025, they really don't know how it all went. Ms. Griego said she is going to go in and dig deep just to make sure everything is recorded properly from July 2024 through June 2025.

Mr. Chernyak informed the Board that the district had an attestation, which was required for PERA. He said some things were identified that will be put in a separate report, which is submitted and reported to PERA. This report is per PERA's request. Mr. Chernyak said PERA asks every auditor of every district to verify certain data. He said there were some things found that were not calculated correctly and some things that should have been calculated differently. This could cause some issues in the future.

Grants were also not reconciled at the end of June 2024. Mr. Chernyak said he didn't audit the grants, but just looked at things. He said there could be some issues with noncompliance with grants. Abacus will be taking a look at grants also.

Director Kolomitz asked if this has happened to other districts before. Mr. Chernyak said it has. Director Kolomitz asked who the districts were. Mr. Chernyak said he couldn't divulge that information and Ms. Griego said Superintendent Krumholz can check and relay that information. Superintendent Krumholz stated our district is one of three in the state that doesn't have their 2023-2024 audits completed. He said the state found a glitch in their system, which won't allow them to roll over the data pipeline to the 2026-2027 year. Director Ayala clarified that PERA and grants could come back and the district might be fined. Mr. Chernyak said yes, that could potentially happen.

Director Kolomitz asked for a timeline on completion of the 2024-2025 audit. Mr. Chernyak said he hasn't started it yet and the information has to be presented to them. He shared his firm is in the middle of the busy season that will last until June or July. He said it might take one to two months to complete the audit, depending on how clean the records are. He said his firm has a quality control process, with three levels of review. He said it will take a little time to get it completed, especially if the district wants a clean opinion.

Mr. Chernyak finished by saying he realizes it all looks like doom and gloom, but based on his observations things are progressing in the right direction.

9. MINUTES -

A. Minutes of the Regular Meeting on March 23, 2026. **APPROVED AS PRINTED**

10. SUPERINTENDENT'S REPORT AND RECOMMENDATION -

Superintendent Krumholz shared the district's strategic priorities. He said last week the first meeting was held for strategic planning with around 30 stakeholders in attendance. During the meeting, the initial draft of the priorities was created. A survey has been sent out to obtain feedback on the priorities. The core group will meet again in May and review the feedback. After that, the district priorities will be presented to the Board and broadcast out to the community. Superintendent Krumholz said an audit by TNTP (The New Teacher Project) was completed at each building. The same audit was completed at the elementary schools last year as well. This year's audit showed the elementary schools numbers from the audit doubled. The presenters stated they have never seen such jumps. Superintendent Krumholz said the teachers and administration are working hard and he is confident a lot of gains will be seen in August as well.

Junior high sports next year will practice after school at the Intermediate School. This change will allow students to take all of their classes. Students will be bussed to the Intermediate after school. This will begin in the fall and information was sent out to the community. Superintendent Krumholz feels this will help academically as well as athletically. This will give the athletes more time for practice as well.

Superintendent Krumholz shared the district is suspending La Junta's swim team. He said the last two years, La Junta has had zero athletes on the swim team. The district has been paying for coaches, transportation and fees. Swink is looking at how they can sponsor a swim team. He said this is a completely separate issue from pool. Superintendent Krumholz said the \$20,000 to \$25,000 the district is spending on the swim program needs to be redirected to students.

11. NEW BUSINESS

- a. Approve Resolution – Teacher Contract Cancellation (Krumholz) **APPROVED AS PRESENTED**
- b. Approve Certified Staff Employment Renewals – Resolution 2026-2N, Resolution 2026-2P and Resolution 2026-2U (Krumholz) **APPROVED AS PRESENTED**
- c. Approve Director of Operations Job Description (Krumholz) **APPROVED AS PRESENTED**
- d. Approve Revised Administrative Support Salary Schedule (Krumholz) **APPROVED AS PRESENTED**
- e. Approve Capturing Kids Hearts Renewal (Krumholz) **APPROVED IN THE AMOUNT OF \$13,550.00 AS PRESENTED**
- f. Approve 2026-2027 Chartwells Renewal (Krumholz) **APPROVED IN THE AMOUNT OF \$29,820.00 AS PRESENTED**
- g. Approve Supply Fan Motor Quote (Krumholz) **APPROVED IN THE AMOUNT OF \$16,005.00 AS PRESENTED**
- h. Revised Exhibit JQ-E on First/Revised/Final Reading **APPROVED ON FIRST/REVISED/FINAL READING AS PRESENTED**

12. BOARD COMMENTS

- ✓ Director Bickel took a moment to recognize Mrs. Jennifer Foxhoven. He said he learned a lot from her and can honestly say he enjoyed working with her.
- ✓ Director Kolomitz wished Mrs. Foxhoven the best and hopes she enjoys the time with her grandchildren. He said we are getting into a busy time of year and wants to wish all the faculty good luck and said to hang in there. Director Kolomitz said it was depressing tonight listening to the audit report, but there are a lot of good things happening in the district. He said stick with us, we are heading in the right direction.
- ✓ Director Ayala shared she recently attended the District Advisory Council meeting. She encouraged everyone to participate, and said it is not just for staff. Director Ayala said she was supposed to attend the BOCES meeting, however, it was cancelled so she doesn't have an update on that.
- ✓ Director Hines said in regard to the audit, the things Mr. Chernyak pointed out that are needed to be put into place and implemented already are. She thanked the teachers and staff for their efforts in testing and the end of year activities. She said we need to meet with the pool group to see how we can better use that asset.

13. ADJOURNMENT – MEETING ADJOURNED AT 7:43 p.m.

BOARD OF EDUCATION

SARA HINES, President

CAMERON SALZBRENNER, Vice President

STACEY AYALA, Secretary/Treasurer

ROD BICKEL, Director

GREGORY KOLOMITZ, Director