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MEMORANDUM OF UNDERSTANDING

This memorandum of understanding is entered into between the Colorado Department of Education and School District 49 for the purpose of clarifying shared authority and accountability for oversight and operational closure of the Education ReEnvisioned BOCES (ERBOCES) during the 2026-2027 academic year.

CDE and District 49 affirm, pursuant to resolution adopted by the District 49 Board of Education and the motion by the Colorado State Board of Education (SBOE), to the following regarding the closure and wind down of the ERBOCES:

1. District 49 accepts responsibility for communicating any emergency conditions or developments to the Commissioner of Education in a clear and timely manner.

2. Governance: All governance authority previously vested in the ERBOCES Board of Directors is conferred to the Board of Education of School District 49.

3. Operations: Consistent with § 22-5-112(3), C.R.S., and § 7-134-105(1), C.R.S., ERBOCES has ceased (as of September 15, 2026) all activities and use of funds, except as is appropriate to wind up and liquidate its affairs.

4. Staffing:
    a. All administrative authority previously vested in the Executive Director of the ERBOCES is transferred to the Superintendent of District 49 subject to appropriate supervision and oversight by the district board of education.
    b. District 49 will provide CDE with a staffing contact list for the relevant areas of ERBOCES wind down and whether the contacts are employees of ERBOCES or District 49. At minimum, CDE requests contacts for student records, per pupil audits, special education, data collections, online school oversight, school accreditation and accountability, finance/accounting, grant close out, and any other areas necessary for wind down efforts. CDE and District 49 will also designate a point person to be the primary contact for coordinating efforts.

5. Finance/Accounting:
    a. All financial authority and reporting requirements related to ERBOCES accounts are transferred to the Chief Financial Officer of School District 49, subject to appropriate supervision and oversight by the district superintendent.
    b. Unless contravened by legal interpretation or future court action, School District 49 will act on behalf of the ERBOCES in fulfilling the obligations or exercising

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the authority detailed in any vendor contracts, personnel contracts, or other documented obligations. School District 49 will assume and manage the contract for the annual financial audits for FY 2025-26 through final close-out.

c. District 49 will ensure that all reserves and assets of ERBOCES remain available first to fund any potential liabilities for ERBOCES or other repayments to the State through 6/30/2028. District 49 will ensure that the use of any ERBOCES funding is only as strictly necessary to conduct the wind down efforts.
d. District 49 will take immediate steps to ensure that all reserves held by the contractors and subcontractors of ERBOCES will be returned to ERBOCES and held in reserve to fund any potential liabilities for ERBOCES or other repayments to the State through 6/30/2028.
e. The Merit Academy Loan will be repaid in full to ERBOCES's accounts as managed by District 49, and this funding will remain available to fund any potential liabilities or other repayments to the State.
f. District 49 will provide CDE with the following statements from ERBOCES by September 22, 2026, as to the current fiscal year, and by October 1, 2026, for the immediately previous fiscal year:
    i. General Ledger Trial Balance by Fund
    ii. All Bank Reconciliations by Fund
    iii. All Cash and Investment Balances
    iv. A list of all Capitalizable Assets
    v. Schedule of Outstanding Contractual Commitment and Obligations
    vi. Schedule of State, Federal, and Other Restricted Grant Awards
    vii. Schedule of Accrued Payrolls and Employee Related Liabilities
    viii. Schedule of Intergovernmental and non-governmental receivables and payables.
g. District 49 and CDE will agree on a third-party auditor to conduct a specialized audit to understand the current state of ERBOCES finances and assets. This will be funded through the ERBOCES reserves. CDE has no objection to District 49 engaging Hoelting & Company for this specialized audit.
h. District 49 and CDE will agree on a third-party auditor to conduct a forensic audit and investigation of the funding that was provided to and used by Colorado Homeschool Enrichment for fiscal year 2024/25, fiscal year 2025/26, and any activity in fiscal year 2026/27. This audit will be funded through the ERBOCES reserves.
i. Grants:
    i. CDE will determine whether any ERBOCES grants carry over and continue in District 49's hands.
    ii. District 49 will facilitate the close out of all other grant funding for ERBOCES.

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6. Special Education:
    a. All authority for leading the Administrative Unit (AU) functions of the ERBOCES is transferred to the Deputy Superintendent of School District 49, subject to appropriate supervision and oversight by the district superintendent.
    b. District 49 will receive the IDEA and ECEA funding that would have been available to ERBOCES by virtue of the student counts for students with disabilities being served by the multi-district online schools.

7. Records Retention:
    a. It may become necessary for the State to access records related to the funding of students for ERBOCES. District 49 will ensure that all emails between ERBOCES staff and ERBOCES contractors and subcontractors are preserved. To ensure that the records are available for the ongoing pupil count audits, ERBOCES will ensure that emails are preserved between ERBOCES contractors and subcontractors. For example, ERBOCES will preserve all emails between Colorado Homeschool Enrichment employees and campus leaders. Similarly, District 49 will ensure that ERBOCES preserves all student level records for SY 2024-25 and SY 2025-26 including enrollment, schedule, attendance, and other supporting documentation for unique student types as outlined in the Student October Audit Resource Guide.
    b. To ensure that student records are available for transfer or for other purposes, District 49 will ensure that ERBOCES maintains an active Student Information System (e.g. Alma) in full operation through 06/30/2027 with read-only access through at least 06/30/2028, or until appropriate transfer of records to a new authorizer, whichever comes first.
    c. District 49 will ensure that ERBOCES preserves all financial records including contracts, payroll, grant documents, payments to contractors and sub-contractors, and other financial documents.
    d. District 49 and CDE will determine which individuals continue to have access to CDE systems for purposes of data collection and reporting.

8. Funding:
    a. District 49 has not funded ERBOCES for their August 2026 pass-through total program funding and has recovered the July 2026 pass-through amount.
    b. CDE will incorporate all enrollment changes that impact D49's Total Program funding, due to the dissolution of ERBOCES as part of the January 15th, 2027 supplemental request.

9. Data collection and reporting:

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a. During this transition, CDE and District 49 will process separate file uploads for the MDOL schools and the rest of D49 so that the district's 26-27 annual AU determination retains integrity and comparability year-over-year.
b. All authority for data analysis and reporting, enrollment reporting, and all other required student data reporting is transferred to the Executive Director of Learning Services of School District 49, subject to appropriate supervision and oversight by the district superintendent.
c. To the extent possible, CDE and D49 will attempt to report operational, enrollment, financial, and performance data for the ERBOCES schools in discrete reports.

10. School Accountability:
    a. Three of the MDOL schools that have transferred to District 49 on an emergency basis were identified for support under ESSA in 2025-26. ESSA identifications for 2026-27 will be released in September 2026, and any ESSA identifications for 2026-27 will follow the MDOL schools. CDE will support and assist District 49 with planning and requirements related to any schools identified under ESSA.
    b. None of the MDOL schools that have transferred to District 49 on an emergency basis were identified under the state Accountability Act for 2025-26. MDOL school performance frameworks for 2026-27, pending State Board approval, will follow the schools. Performance framework data of the MDOL schools will not be reflected in District 49's district performance frameworks with respect to the 2026-27 school year.

11. Student tracking
    a. CDE and District 49 will collaborate with each other and with school leaders to help identify and track student movement from ERBOCES's schools.

12. The six former ERBOCES online schools, operating as D49 multi-district online programs under emergency authorization from the State Board of Education, shall conclude operations in June 2027 and must seek new authorization to continue operations from 2027-2028 forward utilizing the regular certification application process and timeline (Jan.-April 2027). The parties agree that, as of the date of this agreement, District 49 does not intend to retain these schools for the 2027/28 school year. To the extent feasible, CDE will assist in transferring the schools to new authorizers following the January 2027 application cycle.

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On behalf of the Colorado Department of Education Signed by: Susana Córdova AA2EF2490521490... Dr. Susana Córdova Commissioner of Education	On behalf of the School District 49 Signed by: Peter Hilts 1AA6C5B8F1FD4CC... Peter Hilts Superintendent

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