

Colorado Education Association

WHERE DO YOUR UNION DUES GO?

A LOOK AT CEA SPENDING IN FISCAL YEAR 2025 (Sep 1, 2024 – Aug 31, 2025)

The Colorado Education Association spent \$10.5 million on its own staff last year, salaries, benefits, pensions and payroll taxes for its own staff, or 61.4 cents of every dollar it spent.¹ CEA is Colorado's largest teachers union and the state affiliate of the National Education Association, funded by dues from educators in classrooms across the state. Its most recent IRS Form 990, for the fiscal year ending August 31, 2025, shows an organization that spent more than it took in for the fourth consecutive year, that doubled its accrued liabilities in twelve months, and that recorded a \$3.1 million one-time gain on the sale of assets.²

Of the \$17.0 million CEA spent in FY 2025, the largest single line was its own payroll. Other salaries and wages consumed \$6.3 million, officer and director compensation another \$1.4 million, and employee benefits, pensions and payroll taxes a further \$2.7 million.³ Against the \$13.0 million it collected in membership dues, CEA spent roughly 80 cents of every dues dollar on the people who work for the union.⁴

CEA also spent \$689,103 on conferences, conventions and meetings, \$492,770 on unspecified “management” services, \$310,442 on travel and \$148,124 in other professional fees — \$1.6 million in a single year on lines for which the return discloses no vendor or recipient.⁵ That is roughly \$23,105 for each of the 71 employees the return reports for calendar 2024 — a constructed ratio, not an amount spent on each employee.

Eleven CEA officers and employees were paid more than \$160,000 in total compensation in calendar 2024, the compensation year reported on CEA's FY 2025 return.⁶ General Counsel and Deputy Executive Director Kris Gomez led the list with a total compensation package of \$250,935 — 3.4 times the \$72,781 average Colorado classroom teacher salary and 5.5 times the \$45,489 average starting salary, before counting teachers' own benefits.⁷ Kevin Vick, elevated from Vice President to President, took \$223,410, and Executive Director Kooper Caraway \$174,609. Since FY 2016, CEA's total staff compensation has grown 51.7%, from \$6.9 million to \$10.5 million, while the dues revenue funding it grew 25.2%.⁸

The balance sheet is where the strain shows. CEA reported a \$2.6 million surplus in FY 2025 — but \$3.1 million of its revenue was a one-time gain on the sale of assets, reported on gross proceeds of \$4.5 million.⁹ Strip that out and CEA's expenses exceeded its revenue by \$535,034, a fourth straight year in the red, following reported deficits of \$175,671, \$366,536 and \$944,148

in FY 2022, FY 2023 and FY 2024.¹⁰ Over the same twelve months, accounts payable and accrued expenses nearly doubled, from \$4.4 million to \$8.8 million, and they now make up 99% of everything CEA owes; the return does not break out what drove the increase.¹¹

CEA also moves member money into Colorado elections through two committees registered with the Colorado Secretary of State, the Public Education Committee and the Colorado Education Association Victory Fund, which together reported \$3.2 million in monetary disbursements between 2015 and August 2026.¹²¹³ Of the \$1.1 million the Public Education Committee gave to candidates and committees carrying a party label, 99.0% went to Democrat-aligned recipients; Republicans received \$11,350 across six payments over the entire period, and four of those six went to party and 527 committees rather than to candidates.¹⁴ Four of the candidates CEA funded are DSA-backed, two of them members of the Democratic Socialists of America, and they received \$18,400 between them,¹⁵ while the three statewide candidates recommended in Northern Colorado DSA's 2026 voter guide have each received \$4,000 from the committee, Gonzales for her earlier state senate races.¹⁶ The committee has also put \$30,700 behind four of the legislators responsible for Colorado's restrictions on federal immigration enforcement, including three of the four prime sponsors of Senate Bill 25-276, the 2025 act barring public schools from collecting a student's place of birth or immigration status and requiring them to adopt policies governing federal immigration authorities' access to student records and to non-public areas of school grounds.¹⁷¹⁸

In sum, CEA's own filings describe a union whose spending has outrun its dues for four consecutive years, that closed the FY 2025 gap with a one-time asset sale rather than by cutting costs, that saw its accrued liabilities rise by \$4.4 million in a single year, that pays eleven of its officers and employees more than \$160,000, and whose political committee has sent 99 cents of every party-coded dollar to one party, including to candidates backed by the Democratic Socialists of America and to the legislators behind Colorado's limits on federal immigration enforcement. Colorado educators paying dues to CEA deserve to know what those dollars are actually buying.

FINANCIAL POSITION

CEA finished FY 2025 with \$19.0 million in total assets against \$8.8 million in total liabilities, leaving net assets of \$10.1 million.¹⁹ On its face that is an improvement, net assets rose from \$7.5 million a year earlier. The improvement is not operational. CEA reported \$4.5 million in gross proceeds from the sale of assets during the year, booking a \$3.1 million gain — more than the entire increase in net assets. Over the same period the net book value of its land, buildings and equipment fell from \$1.5 million to \$107,676. The return does not identify the assets sold.²⁰

The liability side moved just as hard. Accounts payable and accrued expenses rose from \$4.4 million to \$8.8 million, an increase of \$4.4 million, or 99.5%, in one year, doubling total liabilities. CEA also reports \$4.2 million in right-of-use lease assets on Schedule D; the return does not say how much of the increase reflects lease accounting and how much reflects unpaid obligations, which the audited financial statements would be needed to resolve.

Item	Amount
Total Assets (EOY)	\$18,969,069
Total Liabilities (EOY)	\$8,849,092
Net Assets (EOY)	\$10,119,977
Cash & Savings	\$11,658,272
Accounts Receivable	\$2,304,541
Other Assets	\$4,273,562
Pledges & Grants Receivable	\$399,052
Prepaid Expenses	\$225,966
Property & Equipment (Net)	\$107,676
Accounts Payable & Accrued Expenses	\$8,764,431
One-Year Increase in Accrued Liabilities	+\$4,372,306
Gain on Sale of Assets (one-time)	\$3,133,193
FY 2025 Operating Result (excluding sale)	-\$535,034
Total Liabilities — FY 2016	\$3,724,630
Nine-Year Increase in Liabilities	+137.6%

SPENDING BREAKDOWN

CEA's Form 990 Statement of Functional Expenses (Part IX) divides \$17.0 million in FY 2025 spending across its reported expense categories. The distribution is unusually concentrated: the union's own personnel costs — salaries, officer compensation, benefits, pensions and payroll taxes — total \$10.5 million, or 61.4% of everything CEA spent.²¹

The second largest category, at \$1.8 million, is grants. After payroll and affiliate grants, the largest remaining line is \$886,065 for training and development.

Category	Amount	% of Total
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Other salaries and wages	\$6,338,611	37.2%
Grants to domestic organizations	\$1,779,975	10.4%
Compensation of officers/directors	\$1,432,460	8.4%
Other employee benefits	\$1,148,912	6.7%
Pension plan accruals and contributions	\$933,589	5.5%
Training & development	\$886,065	5.2%
Conferences, conventions, and meetings	\$689,103	4.0%
Occupancy	\$606,166	3.6%
Payroll taxes	\$605,920	3.6%
Fees for services - Management	\$492,770	2.9%
Information technology	\$440,580	2.6%
Travel	\$310,442	1.8%
Communications & education outreach	\$295,047	1.7%
Office expenses	\$256,888	1.5%
Supplies	\$256,773	1.5%
Fees for services - Legal	\$202,064	1.2%
Fees for services - Other	\$148,124	0.9%
Fees for services - Accounting	\$82,507	0.5%
Depreciation, depletion, and amortization	\$80,343	0.5%
Insurance	\$49,795	0.3%
Advertising and promotion	\$5,984	0.0%
Fees for services - Lobbying	\$0	0.0%
TOTAL	\$17,042,118	100.0%

What Do These Categories Mean?

Other salaries and wages: Salaries and wages paid to CEA's general staff, excluding named officers, directors and key employees, who are reported separately on Line 5.

Pension plan accruals and contributions: Part IX Line 8. CEA's contributions to retirement plans for its own employees, plus the year's accrued pension obligation. Separate from any pension benefit paid to members.

Payroll taxes: Part IX Line 10. The employer share of Social Security, Medicare and unemployment taxes on CEA's own payroll.
Fees for services - Legal: Part IX Line 11b. Outside legal counsel and litigation costs. Does not include CEA's in-house general counsel, whose pay appears in Part VII.
Fees for services - Accounting: Part IX Line 11c. Outside audit, tax preparation and bookkeeping services.
Advertising and promotion: Part IX Line 12. Paid advertising and promotional material. At \$5,984 this is the smallest non-zero line on CEA's return.
Office expenses: Part IX Line 13. General office costs — supplies consumed in operations, postage, printing, telephone and equipment rental.
Information technology: Part IX Line 14. Hardware, software, licensing, hosting and IT support services.
Travel: Part IX Line 17. Transportation, lodging, meals and related travel costs for officers, employees and others whose travel CEA funded. No traveler, destination or purpose is itemized.
Depreciation, depletion, and amortization: Part IX Line 22. The non-cash write-down of CEA's capital assets across the year. Distinct from the gain recorded when assets are sold.
Insurance: Part IX Line 23. Property, liability and other organizational insurance premiums. Does not include employee health insurance, which sits in Line 9.
Supplies: An "Other Expenses" sub-line filed under Part IX Line 24c. The return gives no breakdown beyond the one-word description.
Grants to domestic organizations: Part IX Line 1. Schedule I itemizes 17 recipients totaling \$1,766,822, each recorded with the purpose "financial assistance." Most are Colorado local associations and UniServ units, but \$22,500 went to the Colorado Fund for Children and Public Education, which the return classifies as a section 527 political organization. The remaining \$13,153 of the Part IX total is not itemized by recipient.
Compensation of officers/directors: Reportable compensation paid to current officers, directors, trustees and key employees as listed in Part VII.
Training & development: An "Other Expenses" sub-line filed under Part IX Line 24a with no further breakdown on the public return.
Communications & education outreach: An "Other Expenses" sub-line filed under Part IX Line 24b. The return does not identify recipients, vendors or campaigns.
Fees for services - Management: Outside management consultants. Distinct from officer compensation; the public return does not require the firms to be named.
Fees for services - Other: Outside professional and consulting services not categorized as legal, accounting, lobbying, fundraising, investment management or general management. The return does not name the recipients; a Schedule O breakdown is required only where this line exceeds 10% of total expenses, and CEA's \$148,124 is below that threshold.
Fees for services - Lobbying: Outside lobbying firms paid by the organization. Reads as \$0 for CEA.

This line captures only retained lobbying firms — it does not capture in-house lobbying by union staff, nor spending by CEA's separate related political fund.

Conferences, conventions, and meetings: Costs of holding or attending conferences, conventions and meetings, including venue rental, food and registration fees.

Occupancy: Rent, utilities and facility costs for the space CEA operates from.

Other employee benefits: Health, life and disability insurance and other welfare benefits provided to CEA's own employees. Does not include benefits for CEA members.

PAC POLITICAL SPENDING

CEA also routes electoral money through two committees registered with the Colorado Secretary of State: the Public Education Committee, a small donor committee,²² and the Colorado Education Association Victory Fund, an independent expenditure committee registered in May 2024.²³ Between 2015 and August 2026 the two reported \$3.2 million in monetary disbursements.

The Public Education Committee made payments totaling \$2.7 million, with \$1.1 million going to Democrats, \$11,350 to Republicans, and \$1.6 million to school board, municipal, and special-district races, which Colorado elects without a party on the ballot. Six payments across the whole period went to Republicans, and four of those six went to Republican party and 527 committees rather than to candidates.²⁴ The largest recipient of party-coded funds is the Democratic Party itself, with \$98,225 — \$51,025 to state-party entities and \$47,200 to its two caucus organizations.²⁵

Taken together, the payments to candidates and committees carrying a party label break 99.0% to Democrat-aligned recipients and 1.0% to Republican-aligned recipients.

Two of the candidates it funded are members of the Democratic Socialists of America, claimed as members by their own DSA chapters: \$6,200 each to Tim Hernández, House District 4, and Yara Zokaie, House District 52, in 2024²⁶. It gave \$3,000 each to two more DSA-backed candidates in 2022, Elisabeth Epps, District 6, and Javier Mabrey, District 1 — \$18,400 in all.²⁷ Northern Colorado DSA's 2026 voter guide recommends Julie Gonzales for United States Senate, David Seligman for Attorney General and Amanda Gonzalez for Secretary of State; the committee has given \$4,000 to each, to Seligman and Gonzalez in 2026, and to Gonzales for her state senate races in 2018 and 2022.²⁸

In 2025 the legislature passed Senate Bill 25-276, which bars public schools from collecting a student's place of birth or immigration status and requires each school to adopt and implement a policy governing information and access. Under the act, releasing otherwise-protected student records is not a violation when done on a subpoena, order or warrant issued by a federal judge or magistrate, or on a valid release signed by the student or a parent or guardian.²⁹ The committee has funded three of its four prime sponsors, Senator Mike Weissman (\$15,950), Senator Julie Gonzales (the same \$4,000 noted above) and Representative Elizabeth Velasco

(\$3,000), and Senator Iman Jodeh (\$7,750), prime sponsor of Senate Joint Resolution 26-006, the legislature's 2026 resolution on immigration enforcement — a resolution expressing the legislature's position rather than a statute imposing requirements: \$30,700 in all to four legislators behind the state's immigration measures.³⁰

STATE LOBBYING

CEA's Form 990 reports \$0 for lobbying. That line captures only retained outside firms. Its lobbying is done in-house and disclosed to the Colorado Secretary of State instead. The figures below run through fiscal 2025-26, the latest completed fiscal year; the state dataset already shows \$3,198 for a partial fiscal 2026-27.³¹

Fiscal Year	Lobbyist Income Reported
2016-17	\$137,621
2017-18	\$132,169
2018-19	\$113,122
2019-20	\$149,067
2020-21	\$138,067
2021-22	\$108,941
2022-23	\$85,215
2023-24	\$14,789
2024-25	\$21,256
2025-26	\$24,340

UNDISCLOSED SPENDING

Beyond payroll and affiliate grants, CEA's FY 2025 return records \$1.6 million across four lines for which the filing discloses no vendor or recipient.³² Travel and conferences are standard Part IX categories; what the return does not disclose is the identity of anyone paid out of them. The largest is \$689,103 on conferences, conventions and meetings, followed by \$310,442 on travel; those two alone come to \$999,545, roughly \$14,078 for each of the 71 employees the return reports.

CEA also paid \$492,770 for outside “management” services and \$148,124 in “other” professional fees, neither of which requires the recipient to be named. CEA reported no independent contractor paid more than \$100,000 in calendar 2024, the year Part VII, Section B covers — the threshold that would have required it to name its five highest-paid contractors — so not one of these vendors is named.³³

Category	Amount
Conferences, conventions, and meetings	\$689,103
Fees for services - Management (unspecified)	\$492,770
Travel	\$310,442
Fees for services - Other (unspecified)	\$148,124
TOTAL	\$1,640,439

TOP COMPENSATION

CEA's FY 2025 Form 990 Part VII discloses compensation for its officers, directors, trustees and highest-paid employees. Forty-six individuals are listed, thirty-four of them serving without compensation. Twelve received compensation, and eleven of those were paid more than \$160,000 in total for calendar 2024, the compensation year this return reports.³⁴

General Counsel and Deputy Executive Director Kris Gomez collected \$175,206 in reportable compensation plus \$28,780 in deferred compensation and \$46,949 in nontaxable benefits, for a total compensation package of \$250,935 — 3.4 times the \$72,781 average Colorado classroom teacher salary, and 5.5 times the \$45,489 average starting salary, before counting teachers' own benefits.³⁵ Kevin Vick, who moved up from Vice President to President, received \$223,410; Executive Director Kooper Caraway, in the post since April 2024, received \$174,609.³⁶ The twelve compensated individuals named in Part VII took \$2.3 million between them.

Officer / Employee	Total Compensation
1. Kris Gomez - GENERAL COUNSEL & DEPUTY EXECUTIVE DIRECTOR	\$250,935
2. Kevin Vick - PRESIDENT	\$223,410
3. Erin Bennett - MANAGER, PUBLIC AFFAIRS	\$220,569
4. Sarah Markey - MANAGER, TEACHING AND LEARNING	\$209,659
5. Lindsay Theo - MANAGER, CENTER FOR ORGANIZING	\$199,348
6. Gregory Grote - UNISERV DIRECTOR	\$187,694
7. Cody Dreher - UNISERV DIRECTOR	\$178,908
8. Kooper Caraway - EXECUTIVE DIRECTOR	\$174,609
TOTAL, TOP 8 OF 12 COMPENSATED	\$1,645,132

EMPLOYEE BENEFITS

CEA's own payroll is the largest single claim on its spending. In FY 2025 the union spent \$933,589 on pension plan accruals and contributions, \$1.1 million on other employee benefits and \$605,920 on payroll taxes, \$2.7 million in non-wage employee costs on top of \$7.8 million in salaries and officer compensation.³⁷

The combined \$10.5 million is 61.4% of CEA's total FY 2025 spending. For every dollar CEA granted out, it spent roughly \$5.88 on its own staff.

Cost Type	Amount
Other salaries and wages	\$6,338,611
Compensation of officers/directors	\$1,432,460
Other employee benefits	\$1,148,912
Pension plan accruals and contributions	\$933,589
Payroll taxes	\$605,920
TOTAL EMPLOYEE COST	\$10,459,492

YOUR RIGHT TO LEAVE

Under the U.S. Supreme Court's 2018 decision in *Janus v. AFSCME*, public-sector educators in Colorado cannot be required to pay union dues or agency fees as a condition of employment.³⁸ CEA members who believe their dollars belong in the classroom rather than in the spending described here have the right to leave; members who resign should check the terms of their dues authorization, which may set a window for cancelling payments. For information about exiting union membership, visit americansforfairtreatment.org or call (833) 969-FAIR.

Data sourced from the Colorado Education Association's IRS Form 990 (EIN 84-0172608) for the fiscal year ending August 31, 2025 (September 1, 2024 – August 31, 2025), together with the association's Form 990 filings for fiscal years 2016 through 2024, all taken from IRS e-file XML released through the IRS Tax Exempt Organization Search bulk data. Comparative Colorado teacher salary figures are from the National Education Association, Rankings & Estimates and the 2024-2025 Teacher Salary Benchmark Report. No FY 2019 figures are cited in this report. State political-committee figures are from the Colorado Secretary of State's TRACER system: the annual bulk campaign-finance downloads for 2015 through 2026 for the Public Education Committee (filer 20035622676) and the Colorado Education Association Victory Fund (filer 20245047409), together with each committee's and each recipient committee's own registration pages. Recipients were classified against the recipient committee's own registration, which names the candidate and the party they declared, rather than by matching names. State lobbying figures are from Colorado Secretary of State lobbyist disclosure filings for the association, fiscal years 2016-17 through 2025-26.

NUMBERS TO HIGHLIGHT

Key statistics from CEA's 2025 990 filing

\$250.9K	Kris Gomez's total compensation, calendar 2024
3.4x	Gomez's total package vs. average teacher salary
–\$535K	FY 2025 shortfall, excluding the asset sale
+\$4.4M	One-year increase in accrued liabilities
61.4%	Of all CEA spending went to its own staff
\$10.5M	Total spent on CEA staff pay and benefits
11	Officers and employees paid more than \$160,000
+51.7%	Growth in staff compensation since FY 2016

¹ IRS Form 990 (EIN 84-0172608), Part IX (Statement of Functional Expenses) and Part I, fiscal year ending August 31, 2025. Staff cost is the sum of Part IX Lines 5, 7, 8, 9 and 10; employee count from Part I, Line 5.

² IRS Form 990 (EIN 84-0172608), Parts I, VIII and X, fiscal year ending August 31, 2025.

³ IRS Form 990 (EIN 84-0172608), Part IX, Lines 5, 7, 8, 9 and 10, fiscal year ending August 31, 2025.

⁴ IRS Form 990 (EIN 84-0172608), Part VIII, Line 2 (Program Service Revenue), fiscal year ending August 31, 2025.

⁵ IRS Form 990 (EIN 84-0172608), Part IX, Lines 11a, 11g, 17 and 19, fiscal year ending August 31, 2025.

⁶ IRS Form 990 (EIN 84-0172608), Part VII, Section A, and Schedule J, Part II, fiscal year ending August 31, 2025.

⁷ IRS Form 990 (EIN 84-0172608), Schedule J, Part II, fiscal year ending August 31, 2025; National Education Association, Rankings & Estimates (average Colorado teacher salary \$72,781, 2024-25) and 2024-2025 Teacher Salary Benchmark Report (average Colorado starting teacher salary \$45,489). Multiples computed by report author.

⁸ Multi-year analysis of IRS Form 990 filings (EIN 84-0172608), fiscal years ending August 31, 2016 through August 31, 2025; Part IX staff cost and Part VIII program service revenue. Percentages computed by report author.

⁹ IRS Form 990 (EIN 84-0172608), Part VIII, Line 7 (net gain from sale of assets; gross sales price \$4,500,000), fiscal year ending August 31, 2025.

¹⁰ Multi-year analysis of IRS Form 990 filings (EIN 84-0172608), Part I, fiscal years ending August 31, 2022 through August 31, 2025. The FY 2025 operating result is total revenue less the Part VIII Line 7 gain, minus total expenses; computed by report author.

¹¹ IRS Form 990 (EIN 84-0172608), Part X, Lines 17 and 26, fiscal year ending August 31, 2025.

¹² IRS Form 990 (EIN 84-0172608), Part X (Balance Sheet), fiscal year ending August 31, 2025.

¹³ IRS Form 990 (EIN 84-0172608), Part VIII, Line 7 (gross sales price \$4,500,000; gain \$3,133,193), and Part X, Line 10c (net land, buildings and equipment), fiscal year ending August 31, 2025. The return provides no description of the assets disposed of.

¹⁴ IRS Form 990 (EIN 84-0172608), Part IX (Statement of Functional Expenses), fiscal year ending August 31, 2025. Percentages computed by report author.

¹⁵ Colorado Secretary of State, TRACER Committee Detail, Public Education Committee, filer 20035622676, registered 23 October 2003; physical and mailing address 1500 Grant Street, Denver; registered agent listed with a coloradoea.org e-mail address.

¹⁶ Colorado Secretary of State, TRACER Committee Detail, Colorado Education Association Victory Fund, filer 20245047409, registered 29 May 2024.

¹⁷ The six Republican payments are \$4,850 to Katy Brown for Colorado (2016), \$2,500 to the Committee to Elect Cleave Simpson (2020), \$1,000 each to the Senate Majority Fund in 2015 and 2017, \$1,000 to Colorado Leadership Fund LLC (2015) and \$1,000 to Values First Colorado (2017). The last three are registered Republican 527 organizations.

¹⁸ Colorado Democratic Party, TRACER filer 19991500001, reported receipts from the Public Education Committee, 2015 through 2026. Thirty-three payments filed under six payee-name spellings of the same three organizations: Colorado Democratic Party and Colorado Democratic Party Political Committee (\$51,025); House Majority Project, filed both under that name and as "House Majority Project (FKA) State Democratic House Campaign Fund" (\$29,650); and the Senate caucus fund, filed as both Democratic Senate Campaign Fund and State Democratic Senate Campaign Fund (\$17,550).

¹⁹ Colorado Secretary of State, TRACER; expenditure of \$6,200 on 7 March 2024 by the Public Education Committee to Tim for CO, filer 20235045981, the candidate committee of Tim Hernández, registered Democratic for Colorado House District 4. Ten of the committee's 30 partisan recipients in 2024 received exactly \$6,200 and none received more.

²⁰ On the affiliations, each of the four rests on a statement by DSA's own chapters rather than on an endorsement or on press characterization. Denver DSA announced Tim Hernández as "our member" on his appointment to the House, 28 August 2023. Denver DSA billed its own town hall as featuring Elisabeth Epps and Javier Mabrey, "newly elected state representatives (and DSA members)." Northern Colorado DSA describes Zokaie on its own About page as "our very own chapter member," archived at web.archive.org/web/20260914150409/https://nocodsa.org/about-us/; DSA Fort Collins had earlier endorsed "our member, Yara Zokaie," for Colorado House District 52 in October 2023. The Denver DSA statements are a social-media post and an event listing, neither of which the Internet Archive captures in readable form.

²¹ Northern Colorado DSA, 2026 Voter Guide, nocodsa.org/voter-guide-2026/, archived at web.archive.org/web/20260714211218/https://nocodsa.org/voter-guide-2026/. The guide states that it offers recommendations rather than endorsements in contested Democratic primaries this cycle.

²² Colorado General Assembly, SB25-276, "Protect Civil Rights Immigration Status," 2025 regular session. Prime sponsors: Senators Julie Gonzales and Mike Weissman, Representatives Elizabeth Velasco and Lorena García. Signed 23 May 2025. Section 13 enacts C.R.S. 24-74.1-102, which bars public schools, local education providers, higher education institutions, child care centers, health facilities and publicly supported libraries from collecting place of birth, immigration or citizenship status, and immigration documents, subject to stated exceptions, and requires each to adopt and implement a policy on information and access no later than 1 September 2025. Release of otherwise-protected records is not a violation when made pursuant to a subpoena, order or warrant issued by a federal judge or federal magistrate, or on a valid release of information signed by the student or a parent or guardian. Access to non-public areas is addressed through the required policy, "as required by state and federal law"; the act does not itself condition entry on a warrant, and it does not bar immigration officers from school property outright.

²³ Public Education Committee expenditures by recipient, Colorado Secretary of State TRACER, 2015 through 2026: Friends of Mike Weissman, \$15,950 across five payments; Julie for Colorado, \$4,000 across two; Elizabeth for Colorado, \$3,000; Iman for Colorado, \$7,750 across two. Iman for Colorado is Jodeh's House District 41 committee and both payments predate her move to the state senate, to which she was appointed through a vacancy committee in January 2025. Jodeh was not a sponsor of SB25-276; she is a prime sponsor of SJR26-006, on Coloradans navigating the federal immigration system.

²⁴ Colorado Secretary of State, Professional Lobbyist Income (data.colorado.gov dataset dxfk-9ifj) and Professional Lobbyist Clients (vp65-spyn), records where the client is the Colorado Education Association, fiscal years 1995-96 through 2026-27. The state stores CEA's name nine different ways across that period — from "COLO EDUC ASSN" in the older records to "Colorado Education Association" today, including one misspelling, "COLORADO EDUCATON ASSOCIATION" — and all nine are included here; a filter on any one spelling returns only part of the record. CEA has not paid a retained outside lobbying firm since fiscal 2010-11. The figures are monthly disclosure filings summed by fiscal year, cross-checked against the Professional Lobbyist Disclosure Report Summary (df5p-p6jt), which records reports filed as well as income received. A report was filed for every month of every year shown except three: 2022-23 has none for July, August or September, 2023-24 none for July through October, and 2024-25 none for July. Months in which a report was filed declaring no income count as zero: twelve of the twenty-two reports filed in 2023-24 were of that kind, December and June among them, and the second lobbyist did not register until January 2024.

²⁵ IRS Form 990 (EIN 84-0172608), Part IX, Lines 11a, 11g, 17 and 19, fiscal year ending August 31, 2025. Per-employee figures use the 71 employees reported at Part I, Line 5 for calendar 2024; they are constructed ratios, not amounts spent on each employee.

²⁶ IRS Form 990 (EIN 84-0172608), Part VII, Section B, fiscal year ending August 31, 2025. CEA reported zero independent contractors receiving more than \$100,000 in calendar 2024, the year Part VII, Section B covers — the threshold above which an organization must name its five highest-paid contractors.

²⁷ IRS Form 990 (EIN 84-0172608), Part VII, Section A, and Schedule J, Part II, Column (E), fiscal year ending August 31, 2025.

²⁸ IRS Form 990 (EIN 84-0172608), Part VII, Section A, and Schedule J, Part II, Columns (B)(i)–(iii), (C), (D) and (E), fiscal year ending August 31, 2025; NEA Rankings & Estimates and 2024-2025 Teacher Salary Benchmark Report.

²⁹ IRS Form 990 (EIN 84-0172608), Part VII, Section A, fiscal year ending August 31, 2025, listing Vick as President and Baca-Oehlert as President (thru 7/25); and the FY 2024 return, Part VII, Section A, listing Vick as Vice President and Caraway as Executive Director (as of 4/24).

³⁰ IRS Form 990 (EIN 84-0172608), Part IX, Lines 5, 7, 8, 9 and 10, fiscal year ending August 31, 2025.

³¹ Janus v. American Federation of State, County, and Municipal Employees, Council 31, 585 U.S. 878 (2018), decided 27 June 2018. The Court held that public-sector employees may not be required to pay union dues or agency fees as a condition of employment, and that any such payment requires the employee's affirmative consent.

³² Colorado Secretary of State, TRACER Committee Detail, Public Education Committee, filer 20035622676, registered 23 October 2003; physical and mailing address 1500 Grant Street, Denver; registered agent listed with a coloradoea.org e-mail address.

³³ Colorado Secretary of State, TRACER Committee Detail, Colorado Education Association Victory Fund, filer 20245047409, registered 29 May 2024.

³⁴ The six Republican payments are \$4,850 to Katy Brown for Colorado (2016), \$2,500 to the Committee to Elect Cleave Simpson (2020), \$1,000 each to the Senate Majority Fund in 2015 and 2017, \$1,000 to Colorado Leadership Fund LLC (2015) and \$1,000 to Values First Colorado (2017). The last three are registered Republican 527 organizations.

³⁵ On the affiliations, each of the four rests on a statement by DSA's own chapters rather than on an endorsement or on press characterization. Denver DSA announced Tim Hernández as "our member" on his appointment to the House, 28 August 2023. Denver DSA billed its own town hall as featuring Elisabeth Epps and Javier Mabrey, "newly elected state representatives (and DSA members)." Northern Colorado DSA describes Zokaie on its own About page as "our very own chapter member," archived at web.archive.org/web/20260914150409/https://nocodsa.org/about-us/; DSA Fort Collins had earlier endorsed "our member, Yara Zokaie," for Colorado House District 52 in October 2023. The Denver DSA statements are a social-media post and an event listing, neither of which the Internet Archive captures in readable form.

³⁶ Northern Colorado DSA, 2026 Voter Guide, nocodsa.org/voter-guide-2026, archived at web.archive.org/web/20260714211218/https://nocodsa.org/voter-guide-2026/. The guide states that it offers recommendations rather than endorsements in contested Democratic primaries this cycle.

³⁷ Colorado General Assembly, SB25-276, "Protect Civil Rights Immigration Status," 2025 regular session. Prime sponsors: Senators Julie Gonzales and Mike Weissman, Representatives Elizabeth Velasco and Lorena García. Signed 23 May 2025. Section 13 enacts C.R.S. 24-74.1-102, which bars public schools, local education providers, higher education institutions, child care centers, health facilities and publicly supported libraries from collecting place of birth, immigration or citizenship status, and immigration documents, subject to stated exceptions, and requires each to adopt and implement a policy on information and access no later than 1 September 2025. Release of otherwise-protected records is not a violation when made pursuant to a subpoena, order or warrant issued by a federal judge or federal magistrate, or on a valid release of information signed by the student or a parent or guardian. Access to non-public areas is addressed through the required policy, "as required by state and federal law"; the act does not itself condition entry on a warrant, and it does not bar immigration officers from school property outright.

³⁸ Public Education Committee expenditures by recipient, Colorado Secretary of State TRACER, 2015 through 2026: Friends of Mike Weissman, \$15,950 across five payments; Julie for Colorado, \$4,000 across two; Elizabeth for Colorado, \$3,000; Iman for Colorado, \$7,750 across two. Iman for Colorado is Jodeh's House District 41 committee and both payments predate her move to the state senate, to which she was appointed through a vacancy committee in January 2025. Jodeh was not a sponsor of SB25-276; she is a prime sponsor of SJR26-006, on Coloradans navigating the federal immigration system.