

WOODLAND PARK SCHOOL DISTRICT NUMBER RE-2
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Final Budget	Actual	Variance with Final Budget
REVENUES			
Total revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Facilities acquisition and construction	2,000,000	1,230,485	769,515
Total expenditures	2,000,000	1,230,485	769,515
Excess (deficiency) of revenues over expenditures	(2,000,000)	(1,230,485)	(769,515)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	2,000,000	2,000,000	-
Net change in fund balance	-	769,515	(769,515)
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ 769,515	\$ (769,515)

See the accompanying independent auditors' report.

COMPLIANCE SECTION

SINGLE AUDIT

**WOODLAND PARK SCHOOL DISTRICT NUMBER RE-2
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Additional Award Identification	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture					
<i>Child Nutrition Cluster</i>					
Passed Through Colorado Department of Education					
School Breakfast Program (SBP)	10.553		4553	\$ -	\$ 56,139
National School Lunch Program	10.555		4555, 6555		305,429
Passed Through Colorado Department of Human Services					
National School Lunch Program	10.555		4555		56,367
<i>Total Child Nutrition Cluster</i>					<u>417,935</u>
<i>Forest Service Schools and Roads Cluster</i>					
Passed Through Teller County, Colorado					
Schools and Roads - Grants to States	10.665		7665		50,284
<i>Total Forest Service Schools and Roads Cluster</i>					<u>50,284</u>
Passed Through Colorado Department of Education					
State Pandemic Electronic Benefit Transfer (P-EBT)					
Administrative Costs Grants	10.649	COVID-19	4649		1,281
<i>Total U.S. Department of Agriculture</i>					<u>469,500</u>
U.S. Department of Education					
Passed Through Colorado Department of Education					
Title I Grants to Local Educational Agencies	84.010		4010		330,531
English Language Acquisition Grants	84.365A		4365		4,151
Supporting Effective Instruction State Grant	84.367		4367		115,601
Education Stabilization Fund					
ESSER III	84.425U	COVID-19	4414		970,858
ESSER II	84.425D	COVID-19	4420		287,958
Passed through Colorado Community College System					
Vocational Education - Carl Perkins	84.048		4048		10,829
<i>Total U.S. Department of Education</i>				<u>-</u>	<u>1,719,928</u>
Total Federal Awards				<u>\$ -</u>	<u>\$ 2,189,428</u>

See the accompanying independent auditors' report.

**WOODLAND PARK SCHOOL DISTRICT NUMBER RE-2
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Woodland Park School District Number RE-2 under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Woodland Park School District Number RE-2, it is not intended to and does not present the financial position, changes in net position, or cash flows of Woodland Park School District Number RE-2.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified-accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

Woodland Park School District Number RE-2 has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – NON-CASH ASSISTANCE

During the year end June 30, 2023, Woodland Park School District Number RE-2 received \$56,367 in non-cash assistance in the form of food commodities. Valuation of commodities is based on fair market value at the time of receipt.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Woodland Park School District Number RE-2

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Woodland Park School District Number RE-2, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Woodland Park School District Number RE-2's basic financial statements, and have issued our report thereon dated November 30, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Woodland Park School District Number RE-2's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Woodland Park School District Number RE-2's internal control. Accordingly, we do not express an opinion on the effectiveness of Woodland Park School District Number RE-2's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Woodland Park School District Number RE-2's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoelting & Company Inc.

Colorado Springs, Colorado
November 30, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Education
Woodland Park School District Number RE-2

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Woodland Park School District Number RE-2's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Woodland Park School District Number RE-2's major federal programs for the year ended June 30, 2023. Woodland Park School District Number RE-2's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Woodland Park School District Number RE-2 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Woodland Park School District Number RE-2 and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Woodland Park School District Number RE-2's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Woodland Park School District Number RE-2's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Woodland Park School District Number RE-2's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Woodland Park School District Number RE-2's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Woodland Park School District Number RE-2's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Woodland Park School District Number RE-2's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Woodland Park School District Number RE-2's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hoelting & Company, Inc.

Colorado Springs, Colorado
November 30, 2023

**WOODLAND PARK SCHOOL DISTRICT NUMBER RE-2
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

Section II—Financial Statement Findings

No findings reported.

Section III—Findings and Questioned Costs for Federal Awards

No findings reported.

**WOODLAND PARK SCHOOL DISTRICT NUMBER RE-2
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

The Summary Schedule of Prior Audit Findings (the Summary) summarizes the status of the audit findings reported in the Woodland Park School District Number RE-2 Schedule of Findings and Questioned Costs for the year ended June 30, 2022. If the prior audit finding was fully addressed, the Summary indicates that the corrective action described in the prior audit report was taken or that corrective action is no longer needed. Otherwise, the Summary references the page number of the June 30, 2023 single audit report where a repeat recommendation, description of the planned corrective action, or reason for not implementing the recommendation is presented.

There were no prior year audit findings.

STATE COMPLIANCE



**INDEPENDENT AUDITORS' REPORT ON COLORADO SCHOOL
DISTRICT/BOCES AUDITOR'S INTEGRITY REPORT**

To the Board of Education
Woodland Park School District Number RE-2

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Woodland Park School District Number RE-2, as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Woodland Park School District Number RE-2's basic financial statements as listed in the table of contents. Our report thereon, dated November 30, 2023, expressed an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Woodland Park School District Number RE-2's basic financial statements. The accompanying *Colorado School District/BOCES, Auditor's Integrity Report* is presented for purposes of additional analysis and is 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 *Colorado School District/BOCES, Auditor's Integrity Report* is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hoelting & Company, Inc.

Colorado Springs, Colorado
November 30, 2023



Colorado Department of Education
Auditors Integrity Report
 District: 3020 - Woodland Park Re-2
 Fiscal Year 2022-23
 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	11,529,780		22,392,891		25,641,064		8,281,608
18 Risk Mgmt Sub-Fund of General Fund	168,717		444,228		599,034		13,911
19 Colorado Preschool Program Fund	0		0		0		0
Sub- Total	11,698,497		22,837,120		26,240,098		8,295,518
11 Charter School Fund	301,602		4,358,859		4,232,226		428,234
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	459,114		814,889		963,154		310,850
22 Govt Designated-Purposes Grants Fund	0		3,389,072		3,389,072		0
23 Pupil Activity Special Revenue Fund	624,487		814,777		829,750		609,514
25 Transportation Fund	104,758		254,200		276,296		82,662
31 Bond Redemption Fund	0		0		0		0
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	0		2,000,000		1,230,485		769,515
46 Supplemental Cap Const, Tech, Main Fund	0		0		0		0
Totals	13,188,458		34,468,916		37,161,081		10,456,293
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							0

PUBLIC PARTICIPATION AT BOARD MEETINGS

Public participation at school board meetings is not required by Colorado law, or even mentioned. However, involving the public improves the board’s ability to stay in touch with the community’s values. Some boards choose to elicit public participation by specifically stating on the board agenda the items upon which it wishes to engage the public. Other boards choose to have a general public comment period for community members to raise any issue of concern regarding school business.

Controlling caselaw in Colorado clearly provides that once a board creates an opportunity for public comment at a board meeting, it has created an open public forum that gives the public first amendment rights with regard to the content of the speech. *Mesa v. White*, 197 F.3d 1041 (10th Cir. 1999). Accordingly, boards cannot limit or prohibit negative comments about school district personnel or other district issues if the board allows a general public comment period at a board meeting, as this constitutes viewpoint discrimination. *Id.*

It is permissible for boards to establish time, place and manner restrictions for public participation at board meetings. Many boards limit the duration of comments and prohibit repetitive comments consistent with the board’s policy on public participation at board meetings. Time limitations of two, three and five minutes have been sustained by the courts as reasonable. Further, common sense rules for facilitating a public discussion, such as allowing community members to speak only when recognized and avoiding unduly repetitious or irrelevant comments have been upheld by the courts as valid because the board’s enforcement of such rules is necessary to conduct an orderly and efficient meeting.

The board president also has the right to maintain order during all periods of public comment, which includes prohibiting yelling, vulgarity, “fighting words” and derogatory language. With regard to handling public participation, including with a disruptive community member, it is essential for the board to establish fair processes and procedures in advance and apply them consistently.

GUIDELINES

1. The board may establish time, place and manner restrictions on a public comment period (e.g. limit comments to three minutes per speaker, prohibit yelling or vulgarity).

2. The board must consistently enforce any time, place and manner restrictions (e.g. not allow some community members to speak over the time limit but then interrupt those who criticize the district).

3. If the board provides a general public comment period at a board meeting, the board cannot prohibit community members from criticizing the district, board members or district employees, as this may constitute viewpoint discrimination in violation of the person’s free speech rights.



4. The board should effectively communicate its approach to public participation at board meetings via board policy and/or the board agenda. *See, CASB sample policy BEDH, Public Participation at Board Meetings.*
5. The board president should provide sufficient warning to any speaker who violates the board's rules on public participation before action is taken to halt the person's speech. *See, CASB sample "Public Participation – Script for Board President."*

Woodland Park School District RE-2
General Fund
Revenue/Expenditure Report (Unaudited)
NOVEMBER 2023

Board Minutes

	REVISED	AUDITED	ADOPTED	November YTD	Variance	Remaining
	BUDGET	ACTUAL	BUDGET			
	FY 2023	FY 2023	FY 2024	Budget		%
Revenues						
Prop & SO Tax	9,977,284	10,119,112	10,954,129	4,564,220	3,764,785	0.93
State Equalization	11,895,633	11,895,584	13,022,682	5,426,117	1,476,795	0.70
Sales Tax	3,270,788	2,757,454	3,171,042	1,321,267	167,281	0.64
Rural Funding	452,044	452,044	452,044	188,352	(2,806)	0.58
Local Sources (Tuition, Participation Fees, Other)	375,000	480,793	375,000	156,250	(180,501)	0.10
Medicaid Reimbursement	375,000	474,875	375,000	156,250	29,019	0.66
PERA Nonemployer Revenue	335,764	843,103	335,764	139,902	139,902	1.00
IDEA Part B	204,502	108,987	204,502	85,209	85,209	1.00
Earnings on Investments	135,000	213,604	135,000	56,250	(65,842)	0.10
Facility Rental/Lease Proceeds	72,000	68,928	72,000	30,000	6,683	0.68
Other (GT, VE, Forest Svc, Mineral Lease, Other State and Fed)	215,217	351,913	215,217	89,674	(240,442)	(114,898.84)
Total Revenues	27,308,232	27,766,398	29,312,379	12,213,491	5,180,083	22,278,971
Total Allocations	(5,127,680)	(5,373,506)	(6,717,342)	(2,798,892)	(820,650)	(4,739,099)
TOTAL REVENUES AFTER ALLOCATIONS	22,180,552	22,392,891	22,595,038	9,414,599	4,359,433	17,539,872
Expenditures						
Instructional	10,686,698	11,143,789	10,813,754	4,505,731	340,300	0.61
Special Education	2,809,620	2,416,664	3,042,481	1,267,700	461,948	0.74
Co-Curricular	633,563	650,540	643,137	267,974	(66,367)	0.48
Support Services	1,262,678	1,009,258	1,287,045	536,269	106,536	0.67
Instr. Staff Support	1,335,449	1,281,615	1,438,848	599,520	71,838	0.63
General Admin	1,420,113	1,460,717	1,259,036	524,598	20,998	0.60
School Admin	1,794,933	1,818,910	1,613,351	672,230	(55,689)	0.55
Business Services	472,850	481,896	426,701	177,792	(69,625)	0.42
Operations & Maintenance	2,490,529	2,637,247	2,459,536	1,024,807	40,224	0.64
Student Transportation	1,202,419	1,069,007	1,103,830	459,929	60,872	0.64
Central Support	591,919	697,256	442,069	184,195	41,372	0.68
Facilities & Sites/Other Support	1,004,619	974,164	1,036,668	431,945	(277,486)	0.34
TOTAL EXPENDITURES	25,705,390	25,641,064	25,566,456	10,652,690	674,922	15,588,688

December 13, 2023

APPENDUM D