



## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion that the significant elements of census data reported by Woodland Park School District Number RE-2 to Public Employees' Retirement Association of Colorado (PERA) for the calendar year ended December 31, 2022 were complete and accurate based on the criteria included in the Colorado Revised Statutes 24-51-101(42), 24-51-301 through 24-51-310, 24-51-401, 24-51-411, 24-51-413, and 24-51-415 and Colorado PERA Rules. The significant elements of payroll census data reported to PERA during the calendar year ended December 31, 2022 were name, payroll period, social security number, Colorado PERA includable salary, and employee and employer contributions, and for employees hired after January 1, 2020, gender.

Woodland Park School District Number RE-2' management is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is presented in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertions referred to above are fairly stated, in all material respects, based on the criteria included in the Colorado Revised Statutes 24-51-101(42), 24-51-301 through 24-51-310, 24-51-401, 24-51-411, 24-51-413, and 24-51-415 and Colorado PERA Rules.

This report is intended solely for the information and use of Woodland Park School District Number RE-2, the Colorado Office of the State Auditor, PERA and CliftonLarsonAllen and is not intended to be and should not be used by anyone other than these specified parties.

Colorado Springs, Colorado  
February 28, 2024



*Serving Woodland Park, Divide and Florissant*


February 28, 2024

Hoelting & Company, Inc.  
31 East Platte Avenue, Suite 300  
Colorado Springs, Colorado 80903

In connection with your examination of management's assertion that the significant elements of census data reported by Woodland Park School District Number RE-2 to Colorado Public Employees' Retirement Association (Colorado PERA) as of December 31, 2022, for the purpose of expressing an opinion that the significant elements of the census data reported to Colorado PERA are presented, in all material respects, in conformity with the criteria included in Colorado Revised Statutes (C.R.S.) 24-51-101(42), 24-51-301 thru 24-51-310, 24-51-401, 24-51-411, 24-51-413, and 24-51-415, as well as the related Colorado PERA Rules, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination:

- 1) We are responsible for the significant elements of the census data reported to Colorado PERA and for our assertion that it is presented in conformity with the criteria included in Colorado Revised Statutes (C.R.S.) 24-51-101(42), 24-51-301 thru 24-51-310, 24-51-401, 24-51-411, 24-51-413, and 24-51-415, as well as the related Colorado PERA Rules currently in effect.
- 2) As of December 31, 2022, the significant elements of the census data reported to Colorado PERA are presented in conformity with the criteria included in Colorado Revised Statutes (C.R.S.) 24-51-101(42), 24-51-301 thru 24-51-310, 24-51-401, 24-51-411, 24-51-413, and 24-51-415, as well as the related Colorado PERA Rules currently in effect.
- 3) The significant elements of census data reported to Colorado PERA during the calendar year ended December 31, 2022 were complete and accurate based on the criteria included in Colorado Revised Statutes (C.R.S.) 24-51-101(42), 24-51-301 thru 24-51-310, 24-51-401, 24-51-411, 24-51-413, and 24-51-415, as well as the related Colorado PERA Rules currently in effect.
- 4) We are responsible for the completeness and accuracy of all payroll data, including those significant elements reported to Colorado PERA, including the following:
  - Report: Employer (payroll) transmission reports submitted to the Colorado PERA plan.
  - Significant Elements: name, payroll period, social security number, Colorado PERA pensionable salary, hours of service, employee contribution for period and employer contribution for period (calculated on a total basis)
  - Member Enrollment: Gender (only applicable for employees who started employment on or after January 1, 2020).
- 5) All eligible individuals have been correctly reported to Colorado PERA as members and ineligible individuals have been correctly excluded from membership.
- 6) We have correctly reported pensionable salary for all individuals.

- 7) We acknowledge that if it is determined at a later date that membership and/or includable salary were not correctly reported to Colorado PERA, we will be liable under the Colorado Revised Statutes to Colorado PERA for employer contributions and interest on the employer and member contributions.
- 8) We have disclosed to you all information of which we are aware that may contradict the significant elements of the census data reported to Colorado PERA, and we have disclosed to you all communications from regulatory agencies affecting the significant elements of the census data reported to Colorado PERA.
- 9) We have disclosed to you all events subsequent to December 31, 2022 that would have a material effect on the significant elements of the census data reported to Colorado PERA.
- 10) We have made available to you all record relevant to the significant elements of the census data reported to Colorado PERA.

Signature:   
Title: CFO