

Woodland Park School District Re-2

BOARD OF EDUCATION

Special Board Meeting – April 23, 2026

CALL MEETING TO ORDER

The meeting was called to order by Board President Keegan Barkley at 5:00 p.m. with the following members present: Robb Davidson, Kassidi Gilgenast, Laura Gordon, Carol Greenstreet, and Mrs. Barkley.

AMMENDMENT OF AGENDA

President Barkley requested a motion to amend the agenda to remove III.a. Fiscal Year 2025 Audit – Chris Banta of Hoelting & Co. and IV.b. Fiscal Year 2025 Audit, and add III.a. Discussion/Information Annual Audit Update.

MOTION Gordon, second Gilgenast, to approve the amended agenda.

President Barkley shared that she had received a phone call from Candace at approximately 3:45 that afternoon, relaying that Chris Banta had run into some unexpected issues and was unable to complete the work in time to present that evening. She noted that Mr. Kuritar would provide a more detailed update regarding the audit.

MOTION CARRIED; Voting Aye – Barkley, Davidson, Gilgenast, Gordon, Greenstreet.

APPROVAL OF AMENDED AGENDA

MOTION Greenstreet, second Davidson, to approve the amended agenda.

MOTION CARRIED; Voting Aye – Barkley, Davidson, Gilgenast, Gordon, Greenstreet.

ANNUAL AUDIT UPDATE

Chief Financial Officer David Kuritar began by apologizing to the Board, expressing that the team had worked hard and felt they were very close to completion. He explained that the auditor, Chris Banta, had declined to attend that evening because the WPSD team were unable to deliver a second version of the auditor's integrity report in time for him to review and travel. Kuritar described the process of uploading data to the state's data pipeline as cyclical and frustrating, where fixing one error results in additional errors requiring further corrections. He noted that progress had been made, including a completed draft financial report from Chris and a finished management discussion and analysis that had been reviewed and accepted. However, the data coming out of the pipeline was not yet matching Chris's draft financials, requiring ongoing adjustments. Kuritar outlined the next steps as completing the data pipeline, generating the auditor's integrity report, and having Chris review it before scheduling a presentation to the Board, expressing hope that this could be arranged for the middle to latter part of the following week.

President Barkley asked Mr. Kuritar to elaborate on the nature of the data errors. Kuritar explained that the data pipeline generates errors requiring code changes, but those changes are sometimes at odds with how the auditor wants the data presented, creating a circular process that is difficult to resolve. He emphasized that the underlying financials are sound, noting that the trial balance ties directly to the auditor's figures and that revenues, expenses, and bottom lines all match. The remaining challenge is ensuring the data is grouped correctly within the appropriate accounting codes, rather than any discrepancy in the overall numbers.

Interim Superintendent Ginger Slocum expressed her gratitude to Mr. Kuritar and his team, acknowledging the long hours they had been putting in, including late nights, and conveyed her confidence that they would successfully bring the work to completion.

President Barkley asked whether the work being done to resolve the current data pipeline errors would benefit future audit submissions, and whether it would help avoid a similar trial and error process in the coming years. Kuritar confirmed that the initial passes through the data pipeline helped identify and correct code mismatches, such as programs being assigned to incorrect locations, and that those issues have since been resolved. He acknowledged a broader issue recognized by those in the accounting department, noting that the district's accounting code list is far too long at approximately 3,500 codes. He shared that the plan moving forward is to significantly slim down that list, as a shorter list would reduce the likelihood of errors in future submissions, adding that the Colorado Department of Education is also in agreement that the current list is excessive.

Vice President Greenstreet asked Kuritar whether there was an upcoming tax payment that could be impacted by the audit delay. Kuritar explained that the next critical date is May 10th, when Teller County disperses funds monthly, and that the state would notify the county promptly upon receiving the audit report. He noted that while he hoped to wrap things up the following week, even completing the audit that evening would not result in any county revenue being received before May 10th.

The Board, Mr. Kuritar, and Interim Superintendent Slocum discussed the possibility of scheduling the audit presentation prior to the State of the District, ultimately concluding that it would depend on the completion of the audit and the availability of all parties involved, including the auditor.

ADJOURN SPECIAL MEETING

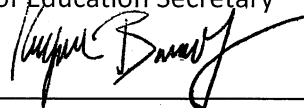
MOTION Davidson, second Gordon, to adjourn the meeting at 5:16 p.m.

MOTION CARRIED; Voting Aye – Barkley, Davidson, Gilgenast, Gordon, Greenstreet.

Attest:



Board of Education Secretary



Board of Education President