



Windsor 
CHARTER ACADEMY
GROWING LIFE-LONG LEARNERS

EXECUTIVE BOARD REGULAR SESSION



EXECUTIVE BOARD MEMBERS

Sherry Bartmann	President
Elaine Hungenberg	Vice-President
Donna James	Treasurer
Jenny Ojala	Secretary
John Feyen	Member
Carolyn Mader	Member

AGENDA

- 1.0 OPENING OF THE MEETING
- 2.0 CITIZEN COMMUNICATION
- 3.0 REPORTS
- 4.0 ITEMS FOR INFORMATION
- 5.0 ITEMS FOR ACTION
- 6.0 CONSENT AGENDA
- 7.0 BOARD-PULLED CONSENT AGENDA ITEMS
- 8.0 MEMBERSHIP-PULLED CONSENT AGENDA ITEMS
- 9.0 EXECUTIVE SESSION
- 10.0 ADJOURNMENT



VISION & MISSION

Windsor Charter Academy's vision is "where students are educated, empowered, and equipped to reach their highest potential."

Windsor Charter Academy's mission is "Windsor Charter Academy provides our students with a solid academic foundation through our K-8 Core Knowledge and our rigorous 9-12 early college high school curricula. Our culture empowers our students to achieve academic excellence through critical thinking, character development, and a love for lifelong learning."



ELEMENTARY SCHOOL

680 ACADEMY CT.
WINDSOR, CO
80550

MIDDLE SCHOOL

810 AUTOMATION DR.
WINDSOR, CO
80550

EARLY COLLEGE HIGH SCHOOL

810 AUTOMATION DR.
WINDSOR, CO
80550



October 26, 2023 MINUTES TO BE APPROVED AT THE OCTOBER 2023 REGULAR SESSION

October 26, 2023 REGULAR SESSION

1.0

Opening of the Meeting

1.1 Call to Order

The meeting was called to order at 6:03 p.m.

1.2 Roll Call

Executive Board Members Present

Sherry Bartmann, Executive Board President
Donna James, Executive Board Treasurer
Jenny Ojala, Executive Board Secretary
Carolyn Mader, Executive Board Member
Elaine Hungenberg, Executive Board Member

Staff Present

Rebecca Teeples, Executive Director
SarahGennie Colazio, Director of Finance & HR
Hannah Mancina, Director of High School Education

1.3 Pledge of Allegiance

1.4 Mission Statement

Windsor Charter Academy provides our students with a solid academic foundation through our K-8 Core Knowledge and our rigorous 9-12 early college high school curricula. Our culture empowers our students to achieve academic excellence through critical thinking, character development, and a love for lifelong learning.

1.5 Adoption of Agenda

A motion was made to approve the October 2023 Regular Session agenda by Ojala and seconded by Mader. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

1.6 Adoption of the Minutes

A motion to approve the minutes for the September 23, 2023 Regular Session was made by Mader and seconded by Ojala. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

1.6.1 SEPTEMBER 28, 2023 REGULAR SESSION MINUTES

1.4 Call to Order

The meeting was called to order at 6:09 p.m.

1.5 Roll Call

Executive Board Members Present

Sherry Bartmann, Executive Board President
Jenny Ojala, Executive Board Secretary
John Feyen, Executive Board Member
Carolyn Mader, Executive Board Member
Elaine Hungenberg, Executive Board Member

Staff Present

Rebecca Teeples, Executive Director
SarahGennie Colazio, Director of Finance & HR
Jessica Wilson, Director of Elementary Education

1.6 Pledge of Allegiance

1.4 Mission Statement

Windsor Charter Academy provides our students with a solid academic foundation through our K-8 Core Knowledge and our rigorous 9-12 early college high school curricula. Our culture empowers our students to achieve academic excellence through critical thinking, character development, and a love for lifelong learning.

1.5 Adoption of Agenda

A motion was made by Elaine Hungenberg and seconded by Jenny Ojala to amend the agenda, adding Board Assignments as item 10.0 and moving 10.0 Adjournment to 11.0. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

1.6 Adoption of the Minutes

A motion to approve the minutes for the August 24, 2023 Regular Session was made by John Feyen and seconded by Carolyn Mader. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

A motion to approve the minutes for the September 7, 2023 Special Session was made by John Feyen and seconded by Carolyn Mader. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

2.0 Citizen Communication

There was one high school student that spoke during Citizen Communication at the Executive Board Regular Session.

- Linnae Holmes spoke about the concerns of parents parking in the aisles of the student parking lot. She shared that this has increased which has cause issues for high school students who are leaving and has caused one accident.

3.1 Executive Director Report

Horizontal Advancement

Teachers and other eligible personnel have the opportunity each school year to increase their salary by attending professional development and earning credit. All horizontal advancement applications have been processed from the 2023-2024 school year, and a total of 35 applications were accepted. Of those awarded horizontal advancement and a salary increase, 17 applicants are elementary teachers and counselors, 7 are middle school teachers, 9 are high school teachers, and 2 are staff members who serve in other capacities.

Beginning-of-the-Year Benchmark Testing

The i-Ready Diagnostic is an adaptive assessment that provides data on student academic achievement and academic growth, and allows educators to monitor student mastery towards grade-level standards. Students in second through eighth grade have completed the i-Ready Diagnostic assessment in both reading and math. By adapting to student responses and assessing a broad range of skills—including skills above and below a student's chronological grade—the *i-Ready Diagnostic* pinpoints student ability level, identifies the specific skills students need to learn to accelerate their growth, and charts a personalized learning path for each student. The i-Ready Diagnostic will be administered again in the middle and at the end of the school year. Parents receive data reports after each diagnostic assessment is complete.

AVID Showcase

On September 22, educators from northern Colorado have been invited to visit our schools to learn about AVID at Windsor Charter Academy, and to witness our incredible teachers deliver high-quality instruction to students through Writing, Inquiry, Collaboration, Organization, and Reading (AVID WICOR). The AVID Showcase is one step in our goal of becoming an AVID National Demonstration School. Our AVID Regional Director and our AVID Area Director will join the showcase to evaluate AVID implementation using the National Demonstration School rubric and provide us with feedback to further refine AVID in our schools.

School Mascot

As of Friday, September 15th, 461 names have been submitted for the Firebird Mascot Naming Contest! We are excited that our students have been so engaged in this process. Five names will be chosen out of this list and then sent to the student population for a vote. The winner will be announced at the Homecoming volleyball game on October 6th!

Website Update

The homepage of our website, along with dozens of other pages, received a facelift this month! New photos were posted and information was updated for the new school year. Throughout the year, there will be more updates to come!

Athletics Registration Process

In response to parent feedback, the Athletic Director and Director of Communications have worked together to simplify the athletics registration process. A new registration form will be sent to families who are registering for winter and spring sports. We hope this new simplified and streamlined process will be well-received by families.

Safety Signage

Have you noticed our new safety stand-up banner at the entrance of the elementary school? Safety of our students and staff is of utmost importance and we want to make it clear to all visitors that we will not tolerate certain behaviors. Stand-up banners will also be placed at the entrance of the middle and high school.

Volunteering & Service Updates

This year, we are committed to ensuring that families are able to easily engage with our schools. We revamped HelpCounter School Manager and simplified the volunteer hour recording process. In

addition, we made it easier for families to donate to our school and then track their donations. Lastly, we will be sending a monthly service email so it is easy for families to see the upcoming opportunities for service in a single place.

ES Student Council

Fifth grade student council candidates have applied and created campaign posters. The elementary school held our very first election assembly featuring in-person speeches from the presidential candidates and video speeches from the vice-president, treasurer, and secretary candidates. Parents of the candidate and all students in K-5 were able to view the speeches. The election will occur on September 20th with results announced by the end of the day.

ES Clubs and Extracurriculars

Many of the clubs and extracurricular activities at the elementary school have begun, including intramural volleyball, Chessmates, Art Club, and Science Matters. Students are taking full advantage of being involved in WCA during and after school.

ES Parent Information Night

Parents of students K-5 were invited in August to an informational evening with their child's teacher to find out more about curriculum, volunteer opportunities, and classroom procedures.

ES Data Digs

Students in grades 2-5 have taken the first benchmark assessment of the iReady program. Using data from this assessment combined with Acadience Reading results and enVisions Math placement tests, K-5 grade level data digs have been conducted for math and reading. This allowed for students to be thoughtfully placed into WIN and math groups to ensure all needs are being met.

MS Crew Kick-Off

6th graders and new students were able to experience their first Crew meeting when they joined their Crew groups. All students were able to take part in summer BINGO in order to get to know each other and forge relationships. Through this activity students were able to identify the qualities of a trusted individual. As Crews, students and staff created the first letter of their teacher's name by lying in the grass. Pictures were taken from the roof! Students were encouraged to get to know their other crew members by talking in the hallways and giving a high-five as they passed each other.

MS & HS AVID Ice Cream Social

Middle and high school AVID elective students and their parents were invited to participate in an ice cream social. Students created poster boards with samples of student work for parents to learn about WICOR.

MS & HS Q1 AVID Walkthrough

Our middle and high school staff participated in our Q1 AVID Walkthrough. Teams that participated in walkthroughs were impressed with the level of implementation of the WICOR strategies. There is an increase in organizational systems (binders and interactive notebooks) and reading in the content areas. Windsor Charter Academy is proud of the implementation of WICOR at our high school and the high level of engagement of our students because of our teacher's instructional planning!

HS 9/11 Stair Climb

Many students joined Hannah Mancina, High School Principal, to complete the 9/11 Stair Climb to honor this important day. They climbed 110 flights of stairs (same number as the Twin Towers in NYC) and this took about 30 minutes.

Junior & Senior Parent Meeting

All of our junior and senior parents and students were invited to attend a meeting about information about After-Prom, graduation, and the senior year timeline. Jessica and Sawyer, our college counselors, also gave a great presentation to parents on an overview of the college application process. They shared some important information about changes on the SAT, college application timelines, and tips about the process.

HS Fall Athletics

Our fall athletics are off to a great start! Our boys' soccer team has been playing at Future Legends this year and are playing some tough ball. Our volleyball team is currently 7-2 on the season. Cross country has also had several meets and they are improving their times each meet!

Executive Board Calendar

The following dates outline upcoming Executive Board committees, work, and meetings.

CALENDAR PREVIEW OF THE MONTH AHEAD			
Date	Time	Event	Location
September 29th	8:15 a.m.	Coffee w/ Leadership	MS Media Center
October 18th	4:00 p.m.	Finance Committee	HS Conference Room
October 19th	3:45 p.m.	Education Committee	HS #187
October 20th	8:15 a.m.	Coffee at Coffee House 29	Coffee House 29
October 24th	3:45 p.m.	SAC	HS #187
October 26th	6:00 p.m.	Executive Board Regular Session	HS Commons

Enrollment

School	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Elementary School	685.0	775.0	778.0	778.0	778.0
Middle School	351.0	371.0	365.0	383.0	370.5
High School	302.0	336.0	359.0	375.0	414.5
Total	1,338	1,482.0	1,502.0	1,536.0	1,563.0

Waitlists

Elementary School	Middle School	High School
566	0	20

The 2023-2024 budget is based on 1538 students.

Firebird Facility

Brett Brown, Windsor Charter Academy's Owner's Representative, summarized the construction work that has occurred since the last August Board meeting:

- The building foundation work is complete, masons have begun block, and the gym slab is poured. MEP trades continue with underground work below the remaining slabs. The decorative block, bar joists, and steel package have all been ordered and appear to be on track for delivery prior to their respective need by dates.
- The planning committee has been working on the following at its weekly meetings:
 - The furniture package for the building--this included additional soft seating to the second floor outside the observation deck for a student study area.
 - Coordination of Low Voltage, Access Control, Intercom & PA, as well as the security systems.
 - Procurement of appliances and the remaining FFE.
 - Finalization of color selections for interiors package.
 - Working with the bleacher vendor on providing an upgraded seating option, as well as wrestling mat storage below the bleachers.
- Currently Windsor Charter Academy has experienced five contractual weather days for the building. On time, completion is still expected for August 2024.
- Windsor Charter Academy remains below our budget for the project and continue to explore options to enhance the spaces and make it the best building possible.
 - Windsor Charter Academy has committed to the following:
 - Running track in the gym
 - Monument sign
 - Building signage
 - Windsor Charter Academy is currently evaluating:

- Enhancing the exterior spaces around the building to provide some outdoor recreation space for the students to use, including trellis(s), seating, small turf area, possible pickle ball and Gaga courts.
- Enhancing the student drop-off area in front of the building.
- A drop off marquee
- Soccer score board & field surface
- Solar array

3.2 Executive Board Reports

The Executive Board members shared that they attended the following events in support of Windsor Charter Academy Schools:

- Sherry Bartmann: Coffee with Leadership, Coffee at Coffee House 29, Junior/senior parent meeting, ES walkthroughs, MS/HS walkthrough, Bi-monthly Executive Director/Executive Board meeting, Special Session, Calendar Committee meetings, HS programming meetings
- Elaine Hungenberg: Bi-monthly Executive Director/Executive Board meeting, ES walkthrough, MS/HS walkthrough, Special Session
- John Feyen: Safety Committee meeting, SAC meeting, Finance Committee meeting, Special Session
- Jenny Ojala: Calendar Committee meetings, Executive Director Evaluation Tool meeting, OAC, Construction meetings, Special Session
- Carolyn Mader: MS/HS walkthrough, HS programming meeting, Strategic Plan Committee meeting, Boys soccer game vs. Loveland Classical

4.1 School Data & Statistical Report

The Executive Director shared celebrations on the state assessment data from the elementary, middle and high school.

The Executive Board took a break from 7:09 p.m. to 7:20 p.m.

5.1 Salary Schedule for Health Aide

The Executive Director outlined how work for health aides at Windsor Charter Academy differs from other health aides across other districts. A motion was made to approve the salary schedule by Elaine Hungenberg and seconded by John Feyen. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

5.2 Unified School Improvement Plans

A motion to approve the Unified Improvement Plans (UIP) for the elementary, middle and early college high school was made by John Feyen and seconded by Elaine Hungenberg. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

6.1 Personnel

6.1.1 Appointments

- 6.1.1.1 Zachary Arnold: MS Teacher
- 6.1.1.2 Jonathon Bayliff: MS Head Boys' Soccer Coach
- 6.1.1.3 Jennifer Borg: Certified Substitute Teacher

- 6.1.1.4 Jennifer Brooks: Certified Substitute Teacher
- 6.1.1.5 Lilly Chandler: Certified Substitute Teacher
- 6.1.1.6 Kelsie Churchill: MS& HS Health Aide
- 6.1.1.7 Sonja DeBord: HS Boys' Volleyball Assistant Coach
- 6.1.1.8 Jessica Dimmen: ES Cooking Club Advisor
- 6.1.1.9 Caitlyn Drissel: Certified Substitute Teacher
- 6.1.1.10 Robert Fickbohm: HS Assistant Volleyball Coach
- 6.1.1.11 Oriana Flores: HS Assistant Cheer Coach
- 6.1.1.12 Edward Gallegos: ES Custodian
- 6.1.1.13 Steven Gilbert: HS Teacher
- 6.1.1.14 Lauren Gonikishvili: MS Teacher
- 6.1.1.15 Marsha Gustafson: Food Services Assistant
- 6.1.1.16 Eliza Hamilton: Certified Substitute /MS Boys' Soccer Assistant Coach
- 6.1.1.17 Deric Hanscom: MS Instructional Paraprofessional / HS Boys' Basketball Assistant Coach
- 6.1.1.18 Brenda Henderson: Food Services Baker/Cook
- 6.1.1.19 Renda Jost: Food Services Assistant
- 6.1.1.20 Zachary Kahn: Certified Substitute Teacher
- 6.1.1.21 Jason Koster: MS Teacher
- 6.1.1.22 Hannah Leavy: HS Teacher
- 6.1.1.23 Mary Leflar: HS Teacher
- 6.1.1.24 Joseph Lewis: MS Teacher
- 6.1.1.25 Paola Mejia: Food Services Assistant
- 6.1.1.26 Fabricio Montano-MS Boys' Soccer Assistant Coach & MS Girls' Soccer Assistant Coach
- 6.1.1.27 Christine Moran: ES Teacher
- 6.1.1.28 Lauren Mustoe: Instructional Paraprofessional
- 6.1.1.29 Melanie Neal: ES Instructional Paraprofessional
- 6.1.1.30 Jake Oblachinski: MS/HS Instructional Paraprofessional
- 6.1.1.31 Lee Olsen: HS Teacher
- 6.1.1.32 Lori Plechaty: HS Instructional Paraprofessional
- 6.1.1.33 Rebecca Roach: ES Teacher
- 6.1.1.34 Tina Sanders: Food Services Baker/Cook
- 6.1.1.35 Paige Sprecker: ES Lunch Monitor
- 6.1.1.36 Meridith Smith: ES Instructional Paraprofessional
- 6.1.1.37 Ehren Stewart: Lego Robotics Advisor
- 6.1.1.38 Vanessa Stewart-Certified Substitute Teacher
- 6.1.1.39 Amber Sullivan: HS Teacher
- 6.1.1.40 Ryan Sullivan: MS Teacher
- 6.1.1.41 Annie Thiel: Food Services Assistant
- 6.1.1.42 Autumn Truitt: ES Teacher
- 6.1.1.43 Sarah Turner: Certified Substitute
- 6.1.1.44 Bryley VanDoren: ES Teacher & Girls' Volleyball C Team Coach
- 6.1.1.45 Taylor Vicini: HS Teacher
- 6.1.1.46 Donna Villarba-Food Service Baker /Cook
- 6.1.1.47 Timothy Young: Security Officer
- 6.1.1.48 Zoe Zahourek: Certified Substitute Teacher
- 6.1.2 Transfers**
 - 6.1.2.1 CJ Brown: ES Instructional Paraprofessional to Health Aide
 - 6.1.2.2 Sarah Brown: ES Media Assistant to MS Media Assistant
 - 6.1.2.3 Jordan Bradford: ES Instructional Paraprofessional to ES Receptionist
 - 6.1.2.4 Lindsay Harris: Substitute Teacher to ES Teacher
 - 6.1.2.5 Heather James: Substitute Teacher to ES Instructional Paraprofessional
 - 6.1.2.6 David Musser: Substitute Teacher to ES Instructional Paraprofessional
 - 6.1.2.7 Arden Waltson: ES Receptionist to ES Media Assistant
 - 6.1.2.8 Christina Werner: ES Instructional Paraprofessional to MS Media Assistant
- 6.1.3 Terminations/Resignations**
 - 6.1.3.1 Chloe Sandy: ES Instructional Paraprofessional

- 6.1.3.2 Amy Overton: Health Aide Substitute
- 6.1.3.3 Kami Anderson: HS Teacher
- 6.1.3.4 Zoe Avery: Certified Substitute Teacher
- 6.1.3.5 Amy Grenz: Certified Substitute Teacher
- 6.1.3.6 Jim Zacheis: Certified Substitute Teacher
- 6.1.3.7 Angela Hollingsworth: Certified Substitute Teacher
- 6.1.3.8 Veronika Hortt: Certified Substitute Teacher
- 6.1.3.9 Nancy Dugger: Certified Substitute Teacher
- 6.1.3.10 Lindsay Shelton: Certified Substitute Teacher
- 6.1.3.11 Kristena Starck: Certified Substitute Teacher
- 6.1.3.12 Cynthia Youngdahl-Behrends: Certified Substitute Teacher

6.2 Policies

- 6.2.1 Policy GBEBA Staff Member Dress, First Read

6.3 Financials

- 6.3.1 July 2023
- 6.3.2 August 2023

Elaine Hungenberg pulled 6.1. Personnel from the Consent Agenda and had the item moved to 7.1.

The motion was made by John Feyen and seconded by Jenny Ojala to approve the Consent Agenda. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

7.1 Executive Board-Pulled Consent Agenda Items: Personnel

Elaine Hungenberg posed a question around the section of terminations of certified substitutes. SarahGennie Colazio explained the process of updating current substitute teachers at the end of each year. This was why there were so many substitute teachers listed under Terminations/Resignations. Elaine also asked whether staff transfers from elementary to middle schools had any impact on culture.

Sherry Bartmann asked for clarification on the process for background checks for substitute teachers. SarahGennie Colazio explained the process

The motion was made by John Feyen and seconded by Carolyn Mader to approve 7.1 Personnel. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

8.0 Member-Pulled Consent Agenda

There were no member-pulled Consent Agenda items.

9.0 Executive Session

A Board of Education, upon the affirmative vote of a quorum present, may convene in Executive Session at a Regular or Special Meeting. The Board is not allowed to adopt any proposed policy, resolution, regulation, or take any formal action at an executive session that is not open to the public. Prior to convening in executive session, the Board is required to refer to the specific citation to statute authorizing it to meet when it announces the session. The Board may hold an executive session to:

- Conduct discussions regarding the purchase, acquisition, lease, transfer or sale of property, C.R.S. §24-6-402(4)(a)
- Conduct conferences with the Charter's attorney for the purpose of receiving legal advice on a particular matter, C.R.S. §24-6-402(4)(b)
- Discuss matters which are required to be kept confidential by federal or state law, rules or regulations. In such cases, the Executive Board must announce the specific citation of the law, rule, or regulation which provides for confidentiality, C.R.S. §24-6-402(4)(c)
- Discuss security arrangements or investigations, C.R.S. §24-6-402(4)(d)
- Conduct discussions regarding the Charter's position, strategies, and bargaining instructions regarding collective bargaining negotiations, C.R.S. §24-6-402(4)(e)
- Discuss personnel matters, subject to the limitations discussed below. If the employee who is the subject of the discussions desires the discussions occur in open meeting, the discussions must be held in open meeting, C.R.S. §24-6-402(4)(f)
- To consider any documents which are protected from disclosure by the Colorado Open Records Act, C.R.S. §24-6-402(4)(g)
- Discuss individual students where public disclosure would adversely affect the person or persons involved, C.R.S. §24-6-402(4)(h)

Elaine Hungenberg made a motion to go into Executive Session based on the following citation:

Discuss personnel matters, subject to the limitations discussed below. If the employee who is the subject of the discussions desires the discussions occur in open meeting, the discussions must be held in open meeting, C.R.S. §24-6-402(4)(f)

Dr. Teeples, Hannah Mancina and Mia Dellanini were invited into a portion of the Executive Session. The motion was seconded by Carolyn Mader. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously. The Executive Board exited Regular Session at 7:35 and entered into Executive Session at 7:42 p.m. The Executive Board exited Executive Session at 9:20 p.m. and entered Regular Session at 9:22 p.m.

10.0 Board Assignments

A motion was made to accept the letter of resignation from Executive Board member Holly Stephens that was dated September 22, 2023. The motion was made by Jenny Ojala and seconded by Elaine Hungenberg. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

11.0 Adjournment

The motion was made by John Feyen and seconded by Carolyn Mader to adjourn. Members voted the following: Feyen, aye; Hungenberg, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously. The Executive Board adjourned at 9:28 p.m.

2.1 2023 Audit

The 2023 Audit was presented to the Executive Board by SarahGennie Colazio, Director of Finance & HR.

Memorandum To:	Windsor Charter Academy Executive Board
From:	SarahGennie Colazio, Director of Finance & HR
Date:	October 20, 2023
Re:	2023 Audit
Agenda Item:	2.1
Pertinent Background Information:	<p>Per Section 29-1-603, of Colorado Statute, "The governing body of each local government in the state shall cause to be made an annual audit of the financial statements of the local government for each fiscal year....Such audit shall be made as of the end of the fiscal year of the local government, or, at the option of the governing body, audits may be made at more frequent intervals. As part of the audit of a school district [or charter], the auditor shall ensure that the school district [or charter] is complying with the provisions of section 22-44-204(3), C.R.S., concerning the use of the financial policies and procedures handbook adopted by the state board of education. The audit report shall contain a fiscal year report of receipts and expenditures of each fund with designated program reports in accordance with the financial policies and procedures handbook. The supplemental schedules of receipts and expenditures for each fund shall be in the format prescribed by the state board of education and shall be in agreement with the audited financial statements of the school district. The department of education shall provide assistance to auditors and school districts in implementing and following these requirements."</p>
Financial Considerations:	
Recommendation(s):	It is the recommendation that the Board approve the 2023 Audit for Windsor Charter Academy in Items for Action, 5.4.
Attachments:	2023 Audit

**WINDSOR CHARTER ACADEMY
BASIC FINANCIAL STATEMENTS**

June 30, 2023

DRAFT

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DRAFT

Board of Directors
Windsor Charter Academy
Windsor, Colorado

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund, of Windsor Charter Academy (the "Academy") as of and for the year ended June 30, 2023, a component unit of the Weld RE-4 School District, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Windsor Charter Academy as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Windsor Charter Academy and to meet our ethical responsibilities, in accordance with the 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 audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 the amounts and disclosures of the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required budgetary and pension information on pages 47-51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Academy's basic financial statements. The individual fund schedules as listed in the table of contents, are presented for purposes of additional analysis and are 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 individual fund schedules have 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 individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

November 1, 2023

**Windsor Charter Academy
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

This section of Windsor Charter Academy’s (the “School”) annual financial report offers readers of the School’s financial statements management’s discussion and analysis of the School’s financial performance during the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information furnished in the School’s financial statements, which immediately follow this section.

Financial Highlights

- Key to the financial condition of the organization is the strength of the statement of net position disclosing amounts for assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.
- For fiscal year 2023, Windsor Charter Academy experienced an increase of \$1,263,853 in revenues over expenditures, due to additional at risk mitigation funds, mill levy override funds, interest income, savings in benefits costs, SPED and admin costs, and other expenditures reductions. The 2023-year end net position shows a deficit of (\$11,860,723). The negative net position is due to the required recording of the unfunded pension liability per GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits other than Pensions*. See note 7 and 8 for details about this liability.
- Total general fund balances increased by \$1,263,853. The year-end total fund balance for 2023 was \$6,614,050 as compared to the total fund balance for June 30, 2022 at \$5,350,197.

Overview of the Financial Statements

This annual financial report consists of three parts: management’s discussion and analysis, the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the School.

- The first two statements are government-wide financial statements that provide both short-term and long-term information about the School’s overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the school, reporting the School’s operations in more detail than the government-wide statements.
- The governmental funds statements tell how basic services such as instruction were financed in the short-term as well as what remains for future spending.

**Windsor Charter Academy
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

- Proprietary funds statements offer short-and long-term financial information about the activities the School operates like a business.
- Fiduciary funds statements provide information about the financial relationships in which the School acts solely as a trustee or agent for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplemental information that further explains and supports the financial statements with a comparison of the School’s budget for the year.

Government-wide Statements

The government-wide statements are designed to provide readers a broad overview of Windsor Charter Academy’s finances, in a manner similar to a private-sector business. The statement of net assets includes all of the School’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. These statements provide both *short-term* and *long-term* information about the School’s *overall* financial status.

The *statement of net assets* presents information on all of the School’s assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in *net assets* may serve as a useful indicator of whether the financial position of Windsor Charter Academy is improving or deteriorating. To assess the School’s overall health, you need to consider additional non-financial factors such as the condition of our school building.

The *statement of activities* presents information showing how the government’s net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the School that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). Included in governmental activities are most of the School’s basic services such as regular and special education, maintenance and operations, and administration. The School currently has no services accounted for as business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the School’s funds, focusing on its most significant or “major” funds, not the School as a whole.

**Windsor Charter Academy
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

Funds are accounting devices the School uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law and bond covenants. Other funds control and manage money for particular purposes (such as federal grants). The School’s funds are divided into two categories: governmental funds, and fiduciary funds.

- *Governmental funds:* Most of the School’s basic services are included in governmental funds, which generally focus on (1) inflows and outflows of cash and other financial assets and (2) balances remaining at year-end which are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine financial resources that may be available in the near term to finance the School’s programs. Because this information does not encompass the long-term focus of the government-wide statements, a reconciling schedule is included on the governmental funds statements explaining the relationship (or difference) between them.

Windsor Charter Academy maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund which is considered to be the School’s only major fund. A budget-to-actual comparison for the General Fund is presented in this section. In order to pursue resources for the financing of the School’s facilities, the Windsor Charter Academy Building Corporation (the “Building Corporation”) was formed as a separate legal entity. Because the Building Corporation was formed solely for the purpose of collecting rents from the School and making payments for capital and debt service costs, an Internal Service Fund is presented to provide information regarding these activities. The Internal Service Fund is combined with the Governmental Funds to provide an overall financial picture in the Statement of Net Assets and Statement of Activities. The other governmental funds that are considered to be non-major funds are included in the Other Governmental Funds section of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Also included in the other supplementary information section is budget-to-actual information all the non-major governmental funds as required by state law.

- *Fiduciary funds:* Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The School is responsible for ensuring the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The School excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operations.

The School currently has one fiduciary fund, an Activity Fund. The Activity Fund is used to account for student activities.

**Windsor Charter Academy
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *other supplementary information*. This includes budget-to-actual information for all funds as dictated by state law.

**Windsor Charter Academy Net Position
Net Position and Changes in Net Position**

The Table below provides a summary of the School's net position at June 30, 2023.

Condensed Statement of Net Position

	Governmental Activities		Change
	2023	2022	2022-2023
Assets			
Current Assets	\$ 10,767,473	\$ 9,026,018	\$ 1,741,455
Capital Assets, net	\$ 22,430,295	\$ 21,394,387	\$ 1,035,908
Total Assets	\$ 33,197,768	\$ 30,420,405	\$ 2,777,363
Deferred Outflows of Resources			
Deferred Outflows of Resources	\$ 4,525,139	\$ 4,417,770	\$ 107,369
Liabilities			
Current Liabilities	\$ 1,456,378	\$ 1,412,110	\$ 44,268
Long-term Liabilities	\$ 28,367,418	\$ 28,663,045	\$ (295,627)
Net Pension/OPEB Liability	\$ 18,117,288	\$ 13,069,163	\$ 5,048,125
Total Liabilities	\$ 47,941,084	\$ 43,144,318	\$ 4,796,766
Deferred Inflows of Resources			
Deferred Inflows of Resources	\$ 1,642,546	\$ 5,244,497	\$ (3,601,951)
Net Assets			
Net Investment in Capital Assets	\$ (2,894,122)	\$ (4,903,428)	\$ 2,009,306
Restricted for emergencies	\$ 459,000	\$ 415,000	\$ 44,000
Unrestricted	\$ (9,425,601)	\$ (9,062,212)	\$ (363,389)
Total Net Position	\$ (11,860,723)	\$ (13,550,640)	\$ 1,689,917

**Windsor Charter Academy
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

Changes in Net Position from Operating Results

	Governmental Activities		Change
	2023	2022	2022-2023
Revenues			
Program Revenues			
Charges for Service	\$ 89,674	\$ 79,947	\$ 9,727
Operating Grants & Contributions	\$ 2,229,939	\$ 1,425,185	\$ 804,754
Capital Grants & Contributions	\$ 538,503	\$ 370,173	\$ 168,330
	<u>\$ 2,858,116</u>	<u>\$ 1,875,305</u>	<u>\$ 982,811</u>
General Revenues			
Transfer from Weld RE-4	\$ 14,945,607	\$ 13,052,282	\$ 1,893,325
Earnings on Investments	\$ 250,184	\$ 12,463	\$ 237,721
Other/ Transfers In	\$ 1,894,898	\$ 172,317	\$ 1,722,581
Total Revenues	<u>\$ 19,948,805</u>	<u>\$ 15,112,367</u>	<u>\$ 4,836,438</u>
Expenses			
Instruction	\$ 9,210,130	\$ 5,229,561	\$ 3,980,569
Support Services:	\$ 8,032,658	\$ 3,466,355	\$ 4,566,303
Capital Outlay/Other	\$ 1,016,100	\$ 1,453,435	\$ (437,335)
Interest on Long Term Debt	\$ -	\$ -	\$ -
Total Expenses	<u>\$ 18,258,888</u>	<u>\$ 10,149,351</u>	<u>\$ 8,109,537</u>
Incr (Decr) in Net Position	<u>\$ 1,689,917</u>	<u>\$ 4,963,016</u>	<u>\$ (3,273,099)</u>

Expenses for Fiscal Year 2023

The per-pupil state formula revenues account for most of the School's revenue, accounting for 83% of total revenues. The remaining 17% came from program revenues (mill levy override, grants, charges for services, capital contributions and transfer from financing). WCA received additional at risk mitigation funding to support student learning.

The School's expenses predominantly relate to instruction and support services, which include support for students and instructional staff, administration and operations and maintenance. Given that Windsor Charter Academy is a service organization providing education services to students, the majority of the expenses are paid in the form of compensation (salaries and benefits) to the School's employees.

**Windsor Charter Academy
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

Governmental Activities

The primary source of operating revenue for Windsor Charter Academy comes from the School Finance Act of 1994. For the 2022-2023 year, the School received \$9,074 per funded student. Funding for the School Finance Act comes from property taxes, specific ownership tax, and state equalization. These sources fund all students in the entire district. The District then transfers the School’s appropriate per-pupil amount to Windsor Charter Academy. In November 2007, the voters of Weld County School District RE-4 authorized a mill levy override for funding operating costs of new schools in the District and additions to one District school and Windsor Charter Academy. Windsor Charter Academy’s allocation of this mill levy override is \$90,000 per year to fund operating costs. In November of 2016, the voters approved a mill levy override to fund operating costs, as well as a technology portion. Windsor Charter Academy receives \$462,614 per year of the 2016 mill levy override, with approximately \$74,000 per year dedicated toward technology costs. In November of 2022, voters approved a bond question and mill levy override to fund FF&E and teacher salaries. Windsor Charter Academy received \$454,000 for the 2022-2023 year, and should receive around \$900,000 per year moving forward.

Financial Analysis of Windsor Charter Academy’s Funds

Windsor Charter Academy renewed its charter with the District in March of 2019 for a five-year period. The School’s historical enrollment is as follows:

Fiscal Year	Enrollment
2014-2015	517
2015-2016	864
2016-2017	1,021
2017-2018	1132.5
2018-2020	1210.2
2020-2021	1328.9
2021-2022	1501.5
2022-2023	1536

General Fund Budgetary Highlights

The School’s budget is prepared according to Colorado law and is based on accounting for certain transactions on a basis of cash receipts and disbursements.

- The result of all General Fund transactions is a positive net change in fund balance of \$1,263,853, resulting in an end of year fund balance of \$6,614,050.
- The School must maintain a 3% emergency reserve as a part of the TABOR Amendment (Taxpayer Bill of Rights). At June 30, 2023, the School’s TABOR reserve amounted to \$459,000.

**Windsor Charter Academy
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023**

Capital Assets and Debt Administration

Capital Assets

By the end of fiscal year 2023, the School had invested \$23.8 million in capital assets, including the purchase of the Middle School/High School addition built in 2015, the additional parking lot at the Elementary, as well completing construction on the second portion of the High School. Additional information on the School's capital assets can be found in Note 4 to the financial statements. Total depreciation expense for the year was \$492,543 with total accumulated depreciation to date of \$4,538,421.

Long-Term Debt

The School received a credit rating from Moody's in 2020 of Baa3, stable outlook, and was approved to refinance the 2017 outstanding debt through the Moral Obligation program in Colorado. The refinance competed in August 2020. This debt accrues interest at a rate of 2.52% and matures on September 1, 2055. The funding was \$10,305,000.

In October of 2021, the Building Corporation received an updated credit rating from Moody's of Baa3 with a positive outlook. It refinanced the 2016 bond issuance and borrowed \$15,280,000 from the Colorado Educational and Cultural Facilities Authority. The debt accrues interest at a rate of 4.00% and matures on Sept 1, 2046.

A lease agreement between the Building Corporation and the School, subject to annual appropriation, is in place to cause direct payment of base rentals in the amount of annual loan payments due to be made directly to the Trustee by the State Treasurer through the state intercept payment program. Please refer to Note 6 to the financial statements for further information.

Contacting the School's Financial Management

This financial report is designed to provide the School's citizens, taxpayers, parents, investors, and creditors with a general overview of the School's finances and to demonstrate the School's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact:

Windsor Charter Academy
Director of Finance and HR
810 Automation Drive
Windsor CO 80550

BASIC FINANCIAL STATEMENTS

DRAFT

WINDSOR CHARTER ACADEMY

STATEMENT OF NET POSITION

As of June 30, 2023

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and Investments	\$ 6,494,932	\$ 5,415,667
Restricted Cash and Investments	3,380,482	3,097,213
Accounts Receivable	892,059	513,138
Capital Assets, Not Being Depreciated	3,302,779	1,844,450
Capital Assets, Depreciated, Net of Accumulated Depreciation	<u>19,127,516</u>	<u>19,549,937</u>
TOTAL ASSETS	<u>33,197,768</u>	<u>30,420,405</u>
DEFERRED OUTFLOWS OF RESOURCES		
Related to Pensions	4,342,645	4,187,937
Related to OPEB	<u>182,494</u>	<u>229,833</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>4,525,139</u>	<u>4,417,770</u>
LIABILITIES		
Accounts Payable	508,724	105,281
Interest Payable	337,481	337,483
Accrued Salaries and Benefits	589,349	535,253
Unearned Revenues	20,824	39,593
Noncurrent Liabilities		
Net Pension Liability	17,520,377	12,385,682
Net OPEB Liability	596,911	683,481
Due in One Year	391,250	394,500
Due in More than One Year	<u>27,976,168</u>	<u>28,663,045</u>
TOTAL LIABILITIES	<u>47,941,084</u>	<u>43,144,318</u>
DEFERRED INFLOWS OF RESOURCES		
Loss on Refunding	339,464	367,751
Related to Pensions	1,079,372	4,656,646
Related to OPEB	<u>223,710</u>	<u>220,100</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,642,546</u>	<u>5,244,497</u>
NET POSITION		
Net Investment in Capital Assets	(2,894,122)	(4,903,428)
Restricted for Emergencies	459,000	415,000
Unrestricted	<u>(9,425,601)</u>	<u>(9,062,212)</u>
TOTAL NET POSITION	<u>\$ (11,860,723)</u>	<u>\$ (13,550,640)</u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	TOTAL GOVERNMENTAL FUNDS	
	2023	2022
ASSETS		
Cash and Investments	\$ 6,494,932	\$ 5,415,667
Restricted Cash and Investments	345,956	101,519
Accounts Receivable	892,059	513,138
	<u>7,732,947</u>	<u>6,030,324</u>
TOTAL ASSETS	<u>\$ 7,732,947</u>	<u>\$ 6,030,324</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 508,724	\$ 105,281
Accrued Salaries and Benefits	589,349	535,253
Unearned Revenues	20,824	39,593
	<u>1,118,897</u>	<u>680,127</u>
TOTAL LIABILITIES	<u>1,118,897</u>	<u>680,127</u>
FUND BALANCES		
Restricted for Emergencies	459,000	415,000
Unassigned	6,155,050	4,935,197
	<u>6,614,050</u>	<u>5,350,197</u>
TOTAL FUND BALANCES	<u>6,614,050</u>	<u>5,350,197</u>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.	1,580,093	51,642
Internal Service funds are used by management to charge the lease costs to governmental funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.	(5,159,635)	(5,424,340)
Long-term liabilities and related assets are not due and payable in the current period and, therefore, are not reported in the funds. This liability includes net pension liability of (\$17,520,377), net OPEB liability (\$596,911), deferred outflows related to pensions and OPEB of \$4,525,139, and deferred inflows related to pensions and OPEB of (\$1,303,082).	(14,895,231)	(13,528,139)
Net position of governmental activities	<u>\$ (11,860,723)</u>	<u>\$ (13,550,640)</u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2023

	TOTAL GOVERNMENTAL FUNDS	
	2023	2022
REVENUES		
Local Sources	\$ 15,299,131	\$ 13,706,556
State Sources	1,313,389	1,690,900
TOTAL REVENUES	<u>16,612,520</u>	<u>15,397,456</u>
EXPENDITURES		
Current		
Instruction	8,498,554	8,284,914
Supporting Services	6,688,280	6,108,399
Capital Outlay	1,718,942	222,843
TOTAL EXPENDITURES	<u>16,905,776</u>	<u>14,616,156</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(293,256)</u>	<u>781,300</u>
OTHER FINANCING SOURCES (USES)		
Transfers from the District	1,458,329	-
Transfers In	98,780	41,977
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,557,109</u>	<u>41,977</u>
NET CHANGE IN FUND BALANCES	1,263,853	823,277
FUND BALANCES, Beginning	<u>5,350,197</u>	<u>4,526,920</u>
FUND BALANCES, Ending	<u>\$ 6,614,050</u>	<u>\$ 5,350,197</u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 1,263,853
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount is the capital outlay fro the year.	1,528,451
The Internal Service fund is used by management to charge the cost of lease payments to the governmental funds. The net revenue of the internal service fund is reported with the governmental activities.	264,705
Deferred Charges related to pensions are not recognized in the governmental funds. However, for the government-wide funds those amounts are capitalized and amortized.	<u>(1,367,092)</u>
Change in net position of governmental activities	<u>\$ 1,689,917</u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

STATEMENT OF NET POSITION
 PROPRIETARY FUND TYPES
 June 30, 2023

	<u>Governmental Activities - Internal Service Fund</u>	
	<u>2023</u>	<u>2022</u>
ASSETS		
Current Assets		
Restricted Cash and Investments	\$ 3,034,526	\$ 2,995,694
Total Current Assets	<u>3,034,526</u>	<u>2,995,694</u>
Long-term Assets		
Capital Assets, Not Depreciated	1,844,450	1,844,450
Capital Assets, Net of Accumulated Depreciation	<u>19,005,752</u>	<u>19,498,295</u>
Total Long-term Assets	<u>20,850,202</u>	<u>21,342,745</u>
TOTAL ASSETS	<u>23,884,728</u>	<u>24,338,439</u>
LIABILITIES		
Current Liabilities		
Interest Payable	337,481	337,483
Loan Payable - Current Portion	<u>391,250</u>	<u>394,500</u>
Total Current Liabilities	<u>728,731</u>	<u>731,983</u>
Long-Term Liabilities		
Loan Payable	<u>27,976,168</u>	<u>28,663,045</u>
TOTAL LIABILITIES	<u>28,704,899</u>	<u>29,395,028</u>
DEFERRED INFLOW OF RESOURCES		
Cost of Refunding	<u>339,464</u>	<u>367,751</u>
NET POSITION		
Net Investment in Capital Assets	(4,482,690)	(4,719,106)
Unrestricted	<u>(676,945)</u>	<u>(705,234)</u>
TOTAL NET POSITION	<u>\$ (5,159,635)</u>	<u>\$ (5,424,340)</u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND TYPES
Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund	
	2023	2022
OPERATING REVENUES		
Rent	\$ 1,400,900	\$ 1,461,310
TOTAL OPERATING REVENUES	<u>1,400,900</u>	<u>1,461,310</u>
OPERATING EXPENSES		
Purchased Services	5,363	218,492
Depreciation	492,543	496,748
TOTAL OPERATING EXPENSES	<u>497,906</u>	<u>715,240</u>
OPERATING INCOME	<u>902,994</u>	<u>746,070</u>
NON-OPERATING EXPENSES		
Investment Income	110,882	19,420
Interest Expense	(1,016,100)	(1,453,435)
TOTAL NON-OPERATING EXPENSES	<u>(905,218)</u>	<u>(1,434,015)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	<u>(2,224)</u>	<u>(687,945)</u>
OTHER TRANSACTIONS		
Transfer Out	(98,780)	(41,977)
Non-operating Revenue	365,709	-
CHANGE IN NET POSITION	264,705	(729,922)
NET POSITION, Beginning	<u>(5,424,340)</u>	<u>(4,694,418)</u>
NET POSITION, Ending	<u>\$ (5,159,635)</u>	<u>\$ (5,424,340)</u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES
 Year Ended June 30, 2023
 Increase (Decrease) in Cash

	Governmental Activities - Internal Service Fund	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Rental Operations	\$ 1,400,900	\$ 1,461,310
Cash Paid to Suppliers	(5,363)	(218,492)
Net Cash Provided (Used) by Operating Activities	<u>1,395,537</u>	<u>1,242,818</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	<u>110,882</u>	<u>19,420</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets	-	-
Proceeds from Debt Issuance	-	17,626,529
Principal Payments on Debt	(718,414)	(17,763,710)
Interest Expense	(1,016,102)	(1,430,638)
Other	365,709	-
Payments to Other Funds	(98,780)	(41,977)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,467,587)</u>	<u>(1,609,796)</u>
NET INCREASE (DECREASE) IN CASH	38,832	(347,558)
CASH, Beginning	<u>2,995,694</u>	<u>3,343,252</u>
CASH, Ending	<u><u>\$ 3,034,526</u></u>	<u><u>\$ 2,995,694</u></u>
RECONCILIATION OF OPERATING INCOME TO NET		
CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	<u>\$ 902,994</u>	<u>\$ 746,070</u>
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities		
Depreciation Expense	<u>492,543</u>	<u>496,748</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 1,395,537</u></u>	<u><u>\$ 1,242,818</u></u>

The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

STUDENT ACTIVITY CUSTODY FUND
 STATEMENT OF FIDUCIARY NET POSITION
 As of June 30, 2023

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	<u>\$ 261,090</u>	<u>\$ 285,804</u>
TOTAL ASSETS	<u>261,090</u>	<u>285,804</u>
LIABILITIES		
Accounts Payable	91,679	11,128
Due to Student Groups	<u>169,411</u>	<u>274,676</u>
TOTAL LIABILITIES	<u>261,090</u>	<u>285,804</u>
TOTAL NET POSITION	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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The accompanying notes are an integral part of the financial statements.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Windsor Charter Academy (the “Academy”) was formed in March of 2001, pursuant to the Colorado Charter Schools Act to form and operate a charter school. The focus of which is to bring innovation into education to students from kindergarten to 12th grade.

The accounting policies of the Academy conform to generally accepted accounting principles as applicable to governmental units. Following is a summary of the more significant policies.

Reporting Entity

The financial reporting entity consists of the Academy and organizations for which the Academy is financially accountable. All funds, organizations, institutions, agencies, departments and offices that are not legally separate are part of the Academy. In addition, any legally separate organizations for which the Academy is financially accountable are considered part of the reporting entity. Financial accountability exists if the Academy appoints a voting majority of the organization’s governing board and is able to impose its will on the organization, or if the organization provides benefits to, or imposes financial burdens on the Academy.

Based upon the application of these criteria, the following organization is included in the Academy’s reporting entity.

Windsor Charter Building Corporation

The Windsor Charter Building Corporation (the “Building Corporation”) is considered to be financially accountable to the Academy. The Building Corporation was formed to support and assist the Academy to perform its function and to carry out its purpose, specifically to assist in the financing and construction of the Academy’s facilities. The Building Corporation is blended into the Academy’s financial statements as an internal service fund. Separate financial statements are not available for the Building Corporation.

The Academy is a component unit of the Weld RE-4 School District (the “District”).

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the Academy. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported in a single column.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to students or others who purchase, use, or directly benefit from goods, services, are restricted to meeting the operational or capital requirements of a particular function or segment.

Unrestricted intergovernmental revenues not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported in separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period, not to exceed 60 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Intergovernmental revenues, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Academy.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations.

Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the Academy's policy to use restricted resources first and the unrestricted resources as they are needed.

The Academy reports the following major funds:

General Fund – This fund is the general operating fund of the Academy. It is used to account for all financial resources except those required to be accounted for in another fund.

Additionally, the Academy reports the following fund types:

The *Internal Service Fund* is used to account for activity of Building Corporation.

The *Student Activity Custody Fund* is used to account of the resources used to support the Academy's student and fundraising activities. The Academy holds all resources in a purely custodial capacity.

Assets, Liabilities and Fund Balance/Net Assets

Investments – Investments are recorded at fair value.

Capital Assets – Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Academy as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Fund Balance/Net Assets (Continued)

Depreciation of exhaustible capital assets is charged as an expense against operations, and accumulated depreciation is reported on the statement of net assets in the government-wide financial statements. Depreciation has been provided over the following estimated useful lives of the capital assets using the straight-line method: buildings, 40 years, leasehold improvements, 7 years; equipment, 3-7 years.

Long-term Debt – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current expenditures.

Unearned Revenues – Unearned revenues include tuition revenues that have been collected but the corresponding expenditure that has not been incurred.

Net Position – The government-wide fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted. Net investment in capital assets is intended to reflect the portion of net position which is associated with non-liquid, capital assets less outstanding capital asset related debt. The net related debt is the debt less the outstanding liquid assets and any associated unamortized cost. Restricted net position is liquid assets, which have third party limitations on their use. Unrestricted net position represents assets that do not have any third party limitations on their use.

Fund Balance Classification – The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Academy is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable – This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact. The Academy has no nonspendable resources as of June 30, 2023.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Fund Balance/Net Assets (Continued)

- Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Academy has classified Emergency Reserves as being restricted because their use is restricted by State Statute for declared emergencies.
- Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Academy did not have any committed resources as of June 30, 2023.
- Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Academy would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheets will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to the liabilities, the statement of financial position and balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position and fund balance that applies to a futures period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

WINDSOR CHARTER ACADEMY
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2023

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgets and Budgetary Accounting

A budget is adopted for the all funds on a basis consistent with generally accepted accounting principles.

Academy management submits to the Board of Directors a proposed budget for the fiscal year commencing the following July 1. The budget is adopted by the Board of Directors prior to June 30. Expenditures may not legally exceed appropriations at the fund level. Revisions must be approved by the Board of Directors. The budget includes proposed expenditures and the means of financing them. All appropriations lapse at fiscal year-end.

NOTE 3: CASH AND INVESTMENTS

Cash and Investments at June 30, 2023 consisted of the following:

Cash on Hand	\$	233
Deposits		3,294,075
Investments		<u>6,842,196</u>
Total		<u>\$ 10,136,504</u>

The above amounts are classified in the statement of net assets as follows:

Cash and Investments	\$	6,494,932
Restricted Cash and Investments		3,380,482
Agency Fund		<u>261,090</u>
Total		<u>\$ 10,136,504</u>

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3: CASH AND INVESTMENTS (Continued)

Deposits

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. At June 30, 2023, State regulatory commissioners have indicated that all financial institutions holding deposits for the Academy are eligible public depositories.

Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

The Academy has no policy regarding custodial credit risk for deposits.

At June 30, 2023, the Academy had deposits with financial institutions with a carrying amount of \$3,294,075. The bank balances with the financial institutions were \$3,566,164. Of this amount, \$250,000 was covered federal depository insurance and \$3,616,164 was covered by collateral held by authorized escrow agents in the financial institutions name (PDPA).

Investments

Interest Rate Risk

The Academy does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3: *CASH AND INVESTMENTS* (Continued)

Credit Risk

Colorado statutes specify in which instruments units of local government may invest, which include:

- Obligations of the United States and certain U.S. Government Agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

The above investments are authorized for all funds and fund types used by Colorado municipalities.

Local Government Investment Pool

The Academy had invested \$3,034,526 in the Colorado Surplus Asset Fund Trust (CSAFE) an investment vehicle established for local government entities in Colorado pursuant to Title 24, Article 75, Part 7 of the Colorado Revised Statutes, to pool surplus funds for investment purposes. The State Securities Commissioner administers and enforces the requirements of creating and operating the Pools. CSAFE reports its underlying investments at amortized cost and is considered a qualifying external investment pool under GASB Statement 79. CSAFE operates similar to money market funds where each share is equal in value to \$1.00. The fair value of the position in the pools is the same as the value of the pooled shares.

CSAFE is rated AAAM by Standard and Poor's. The designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities are owned by the pools and held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the pools. Investments of the pools comply with state statutes, consisting of U.S. Treasury bills, notes and note strips, repurchase agreements, U.S. Instrumentalities, Commercial Paper, Bank Deposits and Money Market Funds. CSAFE does not have any limitations or restrictions on participant withdrawals.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 3: CASH AND INVESTMENTS (Continued)

Local Government Investment Pool (Continued)

The Academy had invested \$3,807,670 in the Colorado Government Liquid Asset Trust (ColoTrust) which has a credit rating of AAAM by Standard and Poor's. ColoTrust is an investment vehicle established for local government entities in Colorado to pool surplus funds and is regulated by the State Securities Commissioner. It operates similarly to a money market fund and each share is equal in value to \$1.00. Investments consist of U.S. Treasury and U.S. Agency securities, and repurchase agreements collateralized by U.S. Treasury and U.S. Agency securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the entities.

ColoTrust is not a 2a7-like external investment pool. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. The government investor does not "look through" the pool to report a pro rata share of the pool's investments, receivables, and payables.

Fair Value

The Academy categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant observable inputs. As of June 30, 2023, the Academy does not hold investments subject to these inputs.

The Academy has no policy for managing credit risk or interest rate risk.

Restricted Cash

Cash and investments are restricted as follows:

Loan Principal and Interest	\$ 653,042
Loan Reserve	2,381,484
Medical Self-Insurance	<u>345,956</u>
Total	<u>\$ 3,380,482</u>

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 4: CAPITAL ASSETS

Capital Assets activity for the year ended June 30, 2023, is summarized below.

	<u>Balance</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2023</u>
Governmental Activities				
Capital Assets, Not Depreciated				
Land	\$ 1,844,450	\$ -	\$ -	\$ 1,844,450
Construction in Progress	-	1,458,329	-	1,458,329
Total Capital Assets, Not Depreciated	<u>1,844,450</u>	<u>1,458,329</u>	<u>-</u>	<u>3,302,779</u>
Capital Assets, Depreciated				
Land Improvements	10,000	-	-	10,000
Buildings & Improvements	23,330,420	-	-	23,330,420
Machinery & Equipment	255,395	70,122	-	255,395
Total Capital Assets, Depreciated	<u>23,595,815</u>	<u>70,122</u>	<u>-</u>	<u>23,595,815</u>
Accumulated Depreciation				
Land Improvements	9,750	250	-	10,000
Buildings & Improvements	3,875,040	473,483	-	4,348,523
Machinery & Equipment	161,088	18,810	-	179,898
Total Accumulated Depreciation	<u>4,045,878</u>	<u>492,543</u>	<u>-</u>	<u>4,538,421</u>
Total Capital Assets, Depreciated, Net	<u>19,549,937</u>	<u>(422,421)</u>	<u>-</u>	<u>19,127,516</u>
Net Capital Assets	<u>\$ 21,394,387</u>	<u>\$ 1,035,908</u>	<u>\$ -</u>	<u>\$ 22,430,295</u>

Depreciation has been charged to the Supporting Services program of the Academy.

NOTE 5: ACCRUED SALARIES AND BENEFITS

Salaries and retirement benefits of certain contractually employed personnel are paid over a twelve-month period from August to July but are earned during a school year of approximately nine to ten months. The salaries and benefits earned, but unpaid, as of June 30, 2023, were \$589,349. Accordingly, the accrued compensation is reflected as a liability in the accompanying financial statements of the General Fund.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 6: LONG-TERM DEBT

Following is a summary of the Academy's long-term debt transactions for the year ended June 30, 2023:

	Balance <u>June 30, 2022</u>	<u>Additions</u>	<u>Payments</u>	Balance <u>June 30, 2023</u>	Due In <u>One Year</u>
2020 Revenue Bonds	\$ 10,305,000	\$ -	\$ -	\$ 10,305,000	\$ -
2020 Premium	1,381,516	-	115,125	1,266,391	-
2021 Refunding Bonds	15,024,500	-	394,500	14,630,000	391,250
2021 Premium	<u>2,346,529</u>	<u>-</u>	<u>180,502</u>	<u>2,166,027</u>	<u>-</u>
Total	<u>\$ 29,057,545</u>	<u>\$ -</u>	<u>\$ 690,127</u>	<u>\$ 28,367,418</u>	<u>\$ 391,250</u>

2020 Refunding Revenue Bonds

In August 2020, the Building Corporation borrowed \$10,305,000 from the Colorado Educational and Cultural Facilities Authority in the form of revenue and refunding bonds. The loan is secured by a mortgage on the facility and a pledge of revenues in any trust accounts referred to in the agreement. The bonds accrue interest 4.00% and mature September 1, 2055. Interest payments are due annually on September 1. Principal payments are due annually on September 1, through 2055. In addition, the Building Corporation agrees that during the lease term, the Building Corporation shall take or cause to be taken such actions as may be necessary to cause direct payment of base rentals to be made to the Trustee by the State Treasurer. Further, during the lease term the base rentals shall be payable at such times and payable in such amounts to make the loan payments.

2021 Refunding Revenue Bonds

In October 2021, the Building Corporation borrowed \$15,280,000 from the Colorado Educational and Cultural Facilities Authority in the form of revenue and refunding bonds. The loan is secured by a mortgage on the facility and a pledge of revenues in any trust accounts referred to in the agreement. The bonds accrue interest 4.00% and mature September 1, 2046. Interest and principal payments are due monthly, beginning on December 1, 2021 through September 1, 2046. In addition, the Building Corporation agrees that during the lease term, the Building Corporation shall take or cause to be taken such actions as may be necessary to cause direct payment of base rentals to be made to the Trustee by the State Treasurer. Further, during the lease term the base rentals shall be payable at such times and payable in such amounts to make the loan payments.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 6: LONG-TERM DEBT (Continued)

Future debt service requirements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 391,250	\$ 997,400	\$ 1,388,650
2025	406,250	981,750	1,388,000
2026	421,250	965,500	1,386,750
2027	440,000	948,650	1,388,650
2028	456,250	931,050	1,387,300
2029-2033	2,578,750	4,366,000	6,944,751
2034-2038	3,148,750	3,806,550	6,955,300
2039-2043	3,842,500	3,123,300	6,965,800
2044-2048	4,681,249	2,289,300	6,970,549
2049-2053	5,651,250	1,279,100	6,930,350
2054-2056	<u>2,917,500</u>	<u>196,000</u>	<u>3,113,500</u>
Total	<u>\$ 24,935,000</u>	<u>\$ 19,884,601</u>	<u>\$ 44,819,601</u>

NOTE 7: DEFINED BENEFIT PENSION PLAN

Summary of Significant Accounting Policies

Pensions. The Academy participates in the School Division Trust Fund (SCHDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the SCHDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Pension Plan

Plan description. Eligible employees of the School are provided with pensions through the SCHDTF—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

General Information about the Pension Plan (Continued)

PERA issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided as of December 31, 2022. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA benefit structure is the greater of the:

- Highest average salary multiplied by 2.5% and then multiplied by years of service credit.
- The value of the retiring employee's member contribution account plus a 100% match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

The lifetime retirement benefit for all eligible retiring employees under the Denver Public Schools (DPS) benefit structure is the greater of the:

- Highest average salary multiplied by 2.5% and then multiplied by years of service credit.
- \$15 times the first 10 years of service credit plus \$20 times service credit over 10 years plus a monthly amount equal to the annuitized member contribution account balance based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100% of highest average salary and cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50% or 100% on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

General Information about the Pension Plan (Continued)

Upon meeting certain criteria, benefit recipients who elect to receive a lifetime retirement benefit generally receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Subject to the automatic adjustment provision (AAP) under C.R.S. § 24-51-413, eligible benefit recipients under the PERA benefit structure who began membership before January 1, 2007, and all eligible benefit recipients of the DPS benefit structure will receive the maximum annual increase (AI) or AI cap of 1.00% unless adjusted by the AAP. Eligible benefit recipients under the PERA benefit structure who began membership on or after January 1, 2007, will receive the lesser of an annual increase of the 1.00% AI cap or the average increase of the Consumer Price Index for Urban Wage Earners and Clerical Workers for the prior calendar year, not to exceed a determined increase that would exhaust 10% of PERA's Annual Increase Reserve (AIR) for the SCHDTF.

The AAP may raise or lower the aforementioned AI cap by up to 0.25% based on the parameters specified in C.R.S. § 24-51-413.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the lifetime retirement benefit formula(s) shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions provisions as of June 30, 2023: Eligible employees of, the School and the State are required to contribute to the SCHDTF at a rate set by Colorado statute. The contribution requirements for the SCHDTF are established under C.R.S. § 24-51-401, *et seq.* and § 24-51-413. Eligible employees are required to contribute 11.00% of their PERA-includable salary during the period of July 1, 2022 through June 30, 2023.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

General Information about the Pension Plan (Continued)

Employer contribution requirements are summarized in the table below:

	July 1, 2022 Through June 30, 2023
Employer contribution rate	11.40%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1) (f)	(1.02%)
Amount apportioned to the SCHDTF	10.38%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	4.50%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	5.50%
Total employer contribution rate to the SCHDTF	20.38%

* Contribution rates for the SCHDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Employer contributions are recognized by the SCHDTF in the period in which the compensation becomes payable to the member and the School is statutorily committed to pay the contributions to the SCHDTF. Employer contributions recognized by the SCHDTF from the School were \$1,587,796 for the year ended June 30, 2023.

For purposes of GASB 68 paragraph 15, a circumstance exists in which a nonemployer contributing entity is legally responsible for making contributions to the SCHDTF and is considered to meet the definition of a special funding situation. As specified in C.R.S. § 24-51-414, the State is required to contribute a \$225 million (actual dollars) direct distribution each year to PERA starting on July 1, 2018. A portion of the direct distribution payment is allocated to the SCHDTF based on the proportionate amount of annual payroll of the SCHDTF to the total annual payroll of the SCHDTF, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. House Bill (HB) 22-1029, instructed the State treasurer to issue an additional direct distribution to PERA in the amount of \$380 million (actual dollars), upon enactment. The July 1, 2023, payment is reduced by \$190 million (actual dollars) to \$35 million (actual dollars). The July 1, 2024, payment will not be reduced due to PERA's negative investment return in 2022. Senate Bill (SB) 23-056, enacted June 2, 2023, requires an additional direct distribution of approximately \$14.5 million (actual dollars), for a total of approximately \$49.5 million (actual dollars) to be contributed July 1, 2023.

WINDSOR CHARTER ACADEMY
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for the SCHDTF was measured as of December 31, 2022, and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021. Standard update procedures were used to roll-forward the TPL to December 31, 2022. The Academy’s proportion of the net pension liability was based on the Academy’s contributions to the SCHDTF for the calendar year 2022 relative to the total contributions of participating employers and the State as a nonemployer contributing entity.

At June 30, 2023, the Academy reported a liability of \$17,520,377 for its proportionate share of the net pension liability that reflected an increase for support from the State as a nonemployer contributing entity.

The amount recognized by the School as its proportionate share of the net pension liability, the related support from the State as a nonemployer contributing entity, and the total portion of the net pension liability that was associated with the School were as follows:

The School’s proportionate share of the net pension liability	\$17,520,377
The State’s proportionate share of the net pension liability as a nonemployer contributing entity associated with the School.	3,953,519
Total	\$21,473,896

At December 31, 2022, the School’s proportion was .09622%, which was a decrease of .01021% from its proportion measured as of December 31, 2021.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2023, the School recognized pension expense of \$2,990,974 and revenue of \$465 for support from the State as a nonemployer contributing entity. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$165,812	N/A
Changes of assumptions or other inputs	310,343	N/A
Net difference between projected and actual earnings on pension plan investments	2,353,632	N/A
Changes in proportion and differences between contributions recognized and proportionate share of contributions	707,051	1,079,372
Contributions subsequent to the measurement date	805,807	N/A
Total	\$4,342,645	\$1,079,372

\$805,807 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$265,069
2025	(176,801)
2026	137,393
2027	862,801
2028	1,369,004

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial assumptions. The TPL in the December 31, 2021, actuarial valuation was determined using the following actuarial cost method, actuarial assumptions, and other inputs:

Actuarial cost method	Entry age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increases, including wage inflation:	3.40%-11.00%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07 and DPS benefit structure (compounded annually)	1.00%
PERA benefit structure hired after 12/31/06 ¹	Financed by the AIR

¹ Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

The mortality tables described below are generational mortality tables developed on a benefit-weighted basis.

Pre-retirement mortality assumptions were based upon the PubT-2010 Employee Table with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions were based upon the PubT-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 112% of the rates prior to age 80 and 94% of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 83% of the rates prior to age 80 and 106% of the rates for ages 80 and older, with generational projection using scale MP-2019.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN(Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97% of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105% of the rates for all ages, with generational projection using scale MP-2019.

Disabled mortality assumptions were based upon the PubNS-2010 Disabled Retiree Table using 99% of the rates for all ages with generational projection using scale MP-2019.

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of the 2020 experience analysis for the period January 1, 2016, through December 31, 2019, and were reviewed and adopted by the PERA Board at their November 20, 2020, meeting.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared at least every five years for PERA. The most recent analyses were outlined in the Experience Study report dated October 28, 2020.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class.

These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25% long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, to be effective January 1, 2020.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

As of the most recent reaffirmation of the long-term rate of return, the target asset allocation, and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00%	5.60%
Fixed Income	23.00%	1.30%
Private Equity	8.50%	7.10%
Real Estate	8.50%	4.40%
Alternatives	6.00%	4.70%
Total	100.00%	

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25%.

Discount rate. The discount rate used to measure the TPL was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the scheduled increases in SB 18-200 and required adjustments resulting from the 2018 and 2020 AAP assessments. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN(Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the scheduled increase in SB 18-200 and required adjustments resulting from the 2018 and 2020 AAP assessments. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103%, at which point the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions reflect reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- As specified in law, the State, as a nonemployer contributing entity, will provide an annual direct distribution of \$225 million (actual dollars), commencing July 1, 2018, that is proportioned between the State, School, Judicial, and DPS Division Trust Funds based upon the covered payroll of each Division. The annual direct distribution ceases when all Division Trust Funds are fully funded.
- HB 22-1029, effective upon enactment in 2022, required the State treasurer to issue, in addition to the regularly scheduled \$225 million (actual dollars) direct distribution, a warrant to PERA in the amount of \$380 million (actual dollars). The July 1, 2023, direct distribution is reduced by \$190 million (actual dollars) to \$35 million (actual dollars). The July 1, 2024, direct distribution will not be reduced from \$225 million (actual dollars) due to PERA's negative investment return in 2022.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the FNP and the subsequent AIR benefit payments were estimated and included in the projections.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the SCHDTF’s FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the School’s proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension	\$22,928,148	\$17,520,377	\$13,004,336

Pension plan fiduciary net position. Detailed information about the SCHDTF’s FNP is available in PERA’s ACFR which can be obtained at www.copera.org/investments/pera-financial-reports.

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

Summary of Significant Accounting Policies

OPEB. The School participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer defined benefit OPEB fund administered by the Public Employees’ Retirement Association of Colorado (“PERA”). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

(Continued)

General Information about the OPEB Plan

Investments are reported at fair value.

Plan description. Eligible employees of the School are provided with OPEB through the HCTF—a cost-sharing multiple-employer defined benefit OPEB plan administered by PERA. The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (C.R.S.), as amended, and sets forth a framework that grants authority to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. Colorado State law provisions may be amended by the Colorado General Assembly. PERA issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided. The HCTF provides a health care premium subsidy to eligible participating PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member's years of service credit. For members who retire having service credit with employers in the Denver Public Schools (DPS) Division and one or more of the other four Divisions (State, School, Local Government and Judicial), the premium subsidy is allocated between the HCTF and the Denver Public Schools Health Care Trust Fund (DPS HCTF). The basis for the amount of the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 *et seq.* specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient's eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare. Upon the death of a DPS benefit structure retiree, no further subsidy is paid.

Enrollment in the PERACare health benefits program is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

(Continued)

General Information about the OPEB Plan (Continued)

PERA Benefit Structure

The maximum service-based premium subsidy is \$230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is \$115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5% reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF or the DPS HCTF on behalf of benefit recipients not covered by Medicare Part A.

DPS Benefit Structure

The maximum service-based premium subsidy is \$230 per month for retirees who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is \$115 per month for retirees who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum service-based subsidy, in each case, is for retirees with retirement benefits based on 20 or more years of service credit. There is a 5% reduction in the subsidy for each year less than 20. The retiree pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For retirees who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, the HCTF or the DPS HCTF pays an alternate service-based premium subsidy. Each individual retiree meeting these conditions receives the maximum \$230 per month subsidy reduced appropriately for service less than 20 years, as described above. Retirees who do not have Medicare Part A pay the difference between the total premium and the monthly subsidy.

WINDSOR CHARTER ACADEMY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

General Information about the OPEB Plan (Continued)

Contributions. Pursuant to Title 24, Article 51, Section 208(1) (f) of the C.R.S., as amended, certain contributions are apportioned to the HCTF. PERA-affiliated employers of the State, School, Local Government, and Judicial Divisions are required to contribute at a rate of 1.02% of PERA-includable salary into the HCTF.

Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and the School is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from School were \$79,474 for the year ended June 30, 2023.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the School reported a liability of \$596,911 for its proportionate share of the net OPEB liability. The net OPEB liability for the HCTF was measured as of December 31, 2022, and the total OPEB liability (TOL) used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021. Standard update procedures were used to roll-forward the TOL to December 31, 2022. The School's proportion of the net OPEB liability was based on the School's contributions to the HCTF for the calendar year 2022 relative to the total contributions of participating employers to the HCTF.

At December 31, 2022, the School's proportion was 0.0731%, which was an increase of 0.00118% from its proportion measured as of December 31, 2021.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the year ended June 30, 2023, the School recognized OPEB expense of \$43,853. At June 30, 2023, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$1,844	\$152,726
Changes of assumptions or other inputs	5,191	42,598
Net difference between projected and actual earnings on OPEB plan investments	N/A	28,386
Changes in proportion and differences between contributions recognized and proportionate share of contributions	135,128	N/A
Contributions subsequent to the measurement date	40,331	N/A
Total	\$182,494	\$223,710

\$40,331 reported as deferred outflows of resources related to OPEB, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended:	
2024	(\$14,198)
2025	(\$19,413)
2026	(\$26,323)
2027	(\$3,776)
2028	(\$670)
Thereafter	(\$17,166)

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial assumptions. The TOL in the December 31, 2021 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

	State Division	School Division	Local Government Division	Judicial Division
Actuarial cost method			Entry age	
Price inflation			2.30%	
Real wage growth			0.70%	
Wage inflation			3.00%	
Salary increases, including wage inflation				
Members other than State Troopers	3.30%-10.90%	3.40%-11.00%	3.20%-11.30%	2.80%-5.30%
State Troopers	3.20%-12.40%	N/A	3.20%-12.40%	N/A
Long-term investment rate of return, net of OPEB plan investment expenses, including price inflation			7.25%	
Discount rate			7.25%	
Health care cost trend rates				
PERA benefit structure:				
Service-based premium subsidy			0.00%	
PERACare Medicare plans			6.50% in 2022, gradually decreasing to 4.50% in 2030	
Medicare Part A premiums			3.75% in 2022, gradually increasing to 4.50% in 2029	
DPS benefit structure:				
Service-based premium subsidy			0.00%	
PERACare Medicare plans			N/A	
Medicare Part A premiums			N/A	

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The TOL for the HCTF, as of the December 31, 2022, measurement date, was adjusted to reflect the disaffiliation, allowable under C.R.S. § 24-51-313, of Tri-County Health Department (TriCounty Health), effective December 31, 2022. As of the close of the 2022 fiscal year, no disaffiliation payment associated with Tri-County Health was received, and therefore no disaffiliation dollars were reflected in the FNP as of the December 31, 2022, measurement date.

Beginning January 1, 2022, the per capita health care costs are developed by plan option; based on 2022

premium rates for the UnitedHealthcare Medicare Advantage Prescription Drug (MAPD) PPO plan #1, the

UnitedHealthcare MAPD PPO plan #2, and the Kaiser Permanente MAPD HMO plan. Actuarial morbidity factors are then applied to estimate individual retiree and spouse costs by age, gender, and health care cost trend. This approach applies for all members and is adjusted accordingly for those not eligible for premium-free Medicare Part A for the PERA benefit structure.

Age-Related Morbidity Assumptions

Participant Age	Annual Increase (Male)	Annual Increase (Female)
65-69	3.0%	1.5%
70	2.9%	1.6%
71	1.6%	1.4%
72	1.4%	1.5%
73	1.5%	1.6%
74	1.5%	1.5%
75	1.5%	1.4%
76	1.5%	1.5%
77	1.5%	1.5%
78	1.5%	1.6%
79	1.5%	1.5%
80	1.4%	1.5%
81 and older	0.0%	0.0%

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sample Age	MAPD PPO #1 with Medicare Part A		MAPD PPO #2 with Medicare Part A		MAPD HMO (Kaiser) with Medicare Part A	
	Retiree/Spouse		Retiree/Spouse		Retiree/Spouse	
	Male	Female	Male	Female	Male	Female
65	\$1,704	\$1,450	\$583	\$496	\$1,923	\$1,634
70	\$1,976	\$1,561	\$676	\$534	\$2,229	\$1,761
75	\$2,128	\$1,681	\$728	\$575	\$2,401	\$1,896

Sample Age	MAPD PPO #1 without Medicare Part A		MAPD PPO #2 without Medicare Part A		MAPD HMO (Kaiser) without Medicare Part A	
	Retiree/Spouse		Retiree/Spouse		Retiree/Spouse	
	Male	Female	Male	Female	Male	Female
65	\$6,514	\$5,542	\$4,227	\$3,596	\$6,752	\$5,739
70	\$7,553	\$5,966	\$4,901	\$3,872	\$7,826	\$6,185
75	\$8,134	\$6,425	\$5,278	\$4,169	\$8,433	\$6,657

The 2022 Medicare Part A premium is \$499 (actual dollars) per month.

All costs are subject to the health care cost trend rates, as discussed below.

Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. Effective December 31, 2021, the health care cost trend rates for Medicare Part A premiums were revised to reflect the current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

The PERA benefit structure health care cost trend rates used to measure the TOL are summarized in the table below:

Year	PERACare Medicare Plans	Medicare Part A Premiums
2022	6.50%	3.75%
2023	6.25%	4.00%
2024	6.00%	4.00%
2025	5.75%	4.00%
2026	5.50%	4.25%
2027	5.25%	4.25%
2028	5.00%	4.25%
2029	4.75%	4.50%
2030+	4.50%	4.50%

Mortality assumptions used in the December 31, 2021, valuation for the determination of the total pension liability for each of the Division Trust Funds as shown below, reflect generational mortality and were applied, as applicable, in the determination of the TOL for the HCTF, but developed on a headcount-weighted basis. Affiliated employers of the State, School, Local Government and Judicial Divisions participate in the HCTF.

Pre-retirement mortality assumptions for the State and Local Government Divisions (members other than State Troopers) were based upon the PubG-2010 Employee Table with generational projection using scale MP-2019.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Pre-retirement mortality assumptions for State Troopers were based upon the PubS-2010 Employee Table with generational projection using scale MP-2019.

Pre-retirement mortality assumptions for the School Division were based upon the PubT-2010 Employee Table with generational projection using scale MP-2019.

Pre-retirement mortality assumptions for the Judicial Division were based upon the PubG-2010(A) Above-Median Employee Table with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the State and Local Government Divisions (members other than State Troopers) were based upon the PubG-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 94% of the rates prior to age 80 and 90% of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 87% of the rates prior to age 80 and 107% of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for State Troopers were based upon the unadjusted PubS-2010 Healthy Retiree Table, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the School Division were based upon the PubT-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 112% of the rates prior to age 80 and 94% of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 83% of the rates prior to age 80 and 106% of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the Judicial Division were based upon the unadjusted PubG-2010(A) Above-Median Healthy Retiree Table with generational projection using scale MP-2019.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97% of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105% of the rates for all ages, with generational projection using scale MP-2019.

Disabled mortality assumptions for members other than State Troopers were based upon the PubNS-2010 Disabled Retiree Table using 99% of the rates for all ages with generational projection using scale MP-2019.

Disabled mortality assumptions for State Troopers were based upon the unadjusted PubS-2010 Disabled Retiree Table with generational projection using scale MP-2019.

The following health care costs assumptions were updated and used in the roll-forward calculation for the HCTF:

- Per capita health care costs in effect as of the December 31, 2021, valuation date for those PERACare enrollees under the PERA benefit structure who are expected to be age 65 and older and are not eligible for premium-free Medicare Part A benefits have been updated to reflect costs for the 2022 plan year.
- The December 31, 2021, valuation utilizes premium information as of January 1, 2022, as the initial per capita health care cost. As of that date, PERACare health benefits administration is performed by UnitedHealthcare. In that transition, the costs for the Medicare Advantage Option #2 decreased to a level that is lower than the maximum possible service-related subsidy as described in the plan provisions.
- The health care cost trend rates applicable to health care premiums were revised to reflect the then current expectation of future increases in those premiums. Medicare Part A premiums continued with the prior valuation trend pattern.

Actuarial assumptions pertaining to per capita health care costs and their related trend rates are analyzed and updated annually by PERA Board's actuary, as discussed above.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Effective for the December 31, 2022, measurement date, the timing of the retirement decrement was adjusted to middle-of-year within the valuation programming used to determine the TOL, reflecting a recommendation from the 2022 actuarial audit report, dated October 14, 2022, summarizing the results of the actuarial audit performed on the December 31, 2021, actuarial valuation.

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of the 2020 experience analysis for the period January 1, 2016, through December 31, 2019, and were reviewed and adopted by the PERA Board at their November 20, 2020, meeting.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared at least every five years for PERA. The most recent analyses were outlined in the Experience Study report dated October 28, 2020.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00 %	5.60%
Fixed Income	23.00 %	1.30%
Private Equity	8.50 %	7.10%
Real Estate	8.50 %	4.40%
Alternatives	6.00 %	4.70%
Total	100.00 %	

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25%.

Sensitivity of the School's proportionate share of the net OPEB liability to changes in the Health Care Cost Trend Rates. The following presents the net OPEB liability using the current health care cost trend rates applicable to the PERA benefit structure, as well as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates:

	1% Decrease in Trend Rates	Current Trend Rates	1% Increase in Trend Rates
Initial PERACare Medicare trend rate ¹	5.25%	6.25%	7.25%
Ultimate PERACare Medicare trend rate	3.50%	4.50%	5.50%
Initial Medicare Part A trend rate	3.00%	4.00%	5.00%
Ultimate Medicare Part A trend rate	3.50%	4.50%	5.50%
Net OPEB Liability	\$580,016	\$596,911	\$615,295

¹For the January 1, 2023, plan year.

Discount rate. The discount rate used to measure the TOL was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2022, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 8: DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
(Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Estimated transfers of dollars into the HCTF representing a portion of purchase service agreements intended to cover the costs associated with OPEB benefits.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the HCTF’s FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on OPEB plan investments was applied to all periods of projected benefit payments to determine the TOL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the School’s proportionate share of the net OPEB liability to changes in the discount rate. The following presents the proportionate share of the net OPEB liability calculated using the discount rate of 7.25%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.25%) or one-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net OPEB liability	\$691,997	\$596,9110	\$515,582

OPEB plan fiduciary net position. Detailed information about the HCTF’s FNP is available in PERA’s ACFR which can be obtained at www.copera.org/investments/pera-financial-reports.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 9: RISK MANAGEMENT

The Academy is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Academy purchases commercial insurance for these risks of loss. The Academy has not suffered any losses that exceeded coverage in the last three years.

The Academy participates in an agreement with UMR to provide health and dental insurance benefits to its employees. Under this plan, the Academy self-insures employee health claims up to \$30,000. The Academy purchased a stop loss insurance policy to cover individual health claims in excess of \$30,000 and aggregate total yearly claims in excess of \$1,000,000. Excess coverage policies are not purchased for dental claims. Settled benefits claims have not exceeded the aggregate total yearly claims limit during the year ended June 30, 2023.

A benefit claims liability is reported when it is probable that a loss has occurred, and the amount of loss can be reasonably estimated. The liability is estimated based upon the experience of the Academy, trends in costs of services and changes in the number of members. Estimates are revised as changes in these factors occur and such revisions are reflected in operations of the current period. Liabilities include an amount for claims that have been incurred but not reported.

The following represents the changes in the Academy's claims liability amount for the year ended June 30, 2023:

Liability as of June 30, 2022	\$ 61,561
Current year claims and changes in estimates	1,073,354
Claims Paid	<u>(1,067,354)</u>
Liability as of June 30, 2023	<u>\$ 67,464</u>

NOTE 10: COMMITMENTS AND CONTINGENCIES

Claims and Judgments

The Academy participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Academy may be required to reimburse the grantor government. As of June 30, 2023, significant amounts of grant expenditures have not been audited, but the Academy believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the overall financial position of the Academy.

WINDSOR CHARTER ACADEMY

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 10: COMMITMENTS AND CONTINGENCIES (Continued)

Tabor Amendment

In November 1992, Colorado voters passed the Tabor Amendment to the State Constitution, which limits state and local government tax powers and imposes spending limitations. Fiscal year 1993 provides the basis for limits in future years to which may be applied allowable increases for inflation and student enrollment. Revenue received in excess of the limitations may be required to be refunded. The Academy believes it has complied with the Amendment. As required by the Amendment, the Academy has established a reserve for emergencies. At June 30, 2023, the reserve of \$459,000 was recorded as a restriction of fund balance in the General Fund.

NOTE 11: DEFICIT NET POSITION

The Net Position of the government type activities is in a deficit position of \$13,319,052 due to the Academy including the Net Pension Liability per GASB Statements No. 68 and 75

As of June 30, 2023, the Academy had an internal service fund net position deficit of \$5,159,635. The deficit was created when the Academy used bond proceeds to construct its facilities. The deficit will be eliminated as the Academy pays down its debt.

NOTE 12: SUBSEQUENT EVENTS

Potential subsequent events were considered through October 3, 2023. It was determined that no events were required to be disclosed through this date.

REQUIRED SUPPLEMENTARY INFORMATION

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WINDSOR CHARTER ACADEMY

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2023

	2023			VARIANCE	2022 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Positive (Negative)	
REVENUES					
Local Sources					
Per Pupil Revenue	\$ 13,646,972	\$ 13,937,664	\$ 13,937,971	\$ 307	\$ 12,804,177
Mill Levy Override	552,614	1,008,614	1,007,171	(1,443)	552,614
Tuition and Fees	81,492	82,944	89,674	6,730	79,947
Grants and Contributions	55,000	55,000	54,153	(847)	104,458
Interest	10,000	10,000	139,302	129,302	5,558
Other	67,280	67,280	70,860	3,580	159,802
State and Federal Sources					
Grants and Donations	1,358,816	1,285,310	1,313,389	28,079	1,690,900
TOTAL REVENUES	15,772,174	16,446,812	16,612,520	165,708	15,397,456
EXPENDITURES					
Salaries	7,868,917	8,105,531	7,959,253	146,278	6,956,854
Employee Benefits	3,009,654	3,118,114	2,973,682	144,432	3,028,639
Purchased Services	3,599,068	3,805,679	3,315,065	490,614	3,218,050
Supplies and Materials	707,852	686,399	825,093	(138,694)	1,032,142
Property	237,320	286,742	1,718,942	(1,432,200)	222,843
Other	80,600	86,600	113,741	(27,141)	157,628
TOTAL EXPENDITURES	15,503,411	16,089,065	16,905,776	(816,711)	14,616,156
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	268,763	357,747	(293,256)	(651,003)	781,300
OTHER FINANCING SOURCES (USES)					
Transfers from the District	-	-	1,458,329	1,458,329	-
Transfers In (Out)	-	246,000	98,780	(147,220)	41,977
TOTAL OTHER FINANCING SOURCES (USES)	-	246,000	1,557,109	1,311,109	41,977
NET CHANGE IN FUND BALANCE	268,763	603,747	1,263,853	660,106	823,277
FUND BALANCE, Beginning	5,350,197	5,350,197	5,350,197	-	4,526,920
FUND BALANCE, Ending	<u>\$ 5,618,960</u>	<u>\$ 5,953,944</u>	<u>\$ 6,614,050</u>	<u>\$ 660,106</u>	<u>\$ 5,350,197</u>

See the accompanying independent auditors' report.

WINDSOR CHARTER ACADEMY

SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE
SCHOOL DIVISION TRUST FUND

Years Ended December 31,

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School's proportionate share of the Net Pension Liability	0.029%	0.030%	0.060%	0.070%	0.083%	0.080%	0.087%	0.106%	0.106%	0.096%
School's proportionate share of the Net Pension Liability	\$ 3,654,832	\$ 4,032,978	\$ 9,143,838	\$ 20,921,376	\$ 26,801,741	\$ 14,212,954	\$ 13,071,171	\$ 15,978,764	\$ 12,385,682	\$ 17,520,377
State of Colorado's Proportionate Share of the Net Pension Liability associated with the School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,943,424	\$ 2,099,913	\$ -	\$ 1,237,832	\$ 3,953,519
Total portion of the Net Pension Liability associated with the School	\$ 3,654,832	\$ 4,032,978	\$ 9,143,838	\$ 20,921,376	\$ 26,801,741	\$ 16,156,378	\$ 15,171,084	\$ 15,978,764	\$ 13,623,514	\$ 21,473,896
School's covered payroll	\$ 1,158,567	\$ 1,246,576	\$ 3,039,699	\$ 3,153,741	\$ 3,823,338	\$ 4,412,718	\$ 5,140,182	\$ 5,140,182	\$ 6,647,333	\$ 7,418,744
School's proportionate share of the Net Pension Liability as a percentage of its covered payroll	315.5%	323.5%	300.8%	663.4%	701.0%	322.1%	254.3%	310.9%	186.3%	236.2%
Plan fiduciary net position as a percentage of the total pension liability	64.1%	62.5%	59.2%	43.1%	44.0%	57.0%	64.5%	67.0%	74.9%	61.8%

Notes:

This schedule is reported as of December 31, as that is the plan year end.

This schedule will report ten years of data when it is available.

See the accompanying independent auditors' report.

WINDSOR CHARTER ACADEMY

SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
SCHOOL DISVISION TRUST FUND

Years Ended June 30,

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Statutorily required contributions	\$ 192,344	\$ 256,088	\$ 528,604	\$ 688,179	\$ 767,175	\$ 920,091	\$ 1,047,909	\$ 1,047,909	\$ 1,407,176	\$ 1,587,796
Contributions in relation to the Statutorily required contributions	<u>192,344</u>	<u>256,088</u>	<u>528,604</u>	<u>688,179</u>	<u>767,175</u>	<u>920,091</u>	<u>1,047,909</u>	<u>1,047,909</u>	<u>1,407,176</u>	<u>1,587,796</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School's covered payroll	\$ 1,203,400	\$ 1,516,726	\$ 2,818,596	\$ 3,546,140	\$ 4,055,474	\$ 4,809,668	\$ 5,407,282	\$ 5,407,282	\$ 7,078,349	\$ 7,791,440
Contributions as a percentage of covered payroll	15.98%	16.88%	18.75%	19.41%	18.92%	19.13%	19.38%	19.38%	19.88%	20.38%

Notes:

This schedule will report ten years of data when it is available.

See the accompanying independent auditors' report.

WINDSOR CHARTER ACADEMY

SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE
HEALTH CARE TRUST FUND

Years Ended December 31,

	2016	2017	2018	2019	2020	2021	2022
School's proportionate share of the Net Pension Liability	0.040%	0.047%	0.052%	0.057%	0.061%	0.072%	0.073%
School's proportionate share of the Net Pension Liability	\$ 517,846	\$ 612,037	\$ 709,851	\$ 642,551	\$ 580,563	\$ 683,481	\$ 596,911
School's covered payroll	\$ 3,153,741	\$ 3,823,338	\$ 4,412,718	\$ 5,140,182	\$ 5,140,182	\$ 6,647,333	\$ 7,418,744
School's proportionate share of the Net Pension Liability as a percentage of its covered payroll	16.4%	16.0%	16.1%	12.5%	11.3%	10.3%	8.0%
Plan fiduciary net position as a percentage of the total pension liability	16.7%	17.5%	17.0%	24.5%	24.5%	32.8%	38.6%

Notes:

This schedule is reported as of December 31, as that is the plan year end.

This schedule will report ten years of data when it is available.

See the accompanying independent auditors' report.

WINDSOR CHARTER ACADEMY

SCHEDULE OF THE SCHOOL'S CONTRIBUTIONS
HEALTH CARE TRUST FUND

Years Ended June 30,

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Statutorily required contributions	\$ 36,171	\$ 41,366	\$ 49,059	\$ 55,154	\$ 55,154	\$ 72,200	\$ 79,474
Contributions in relation to the Statutorily required contributions	<u>36,171</u>	<u>41,366</u>	<u>49,059</u>	<u>55,154</u>	<u>55,154</u>	<u>72,200</u>	<u>79,474</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School's covered payroll	\$ 3,546,140	\$ 4,055,474	\$ 4,809,668	\$ 5,407,282	\$ 5,407,282	\$ 7,078,349	\$ 7,791,440
Contributions as a percentage of covered payroll	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%	1.02%

Notes:

This schedule will report ten years of data when it is available.

See the accompanying independent auditors' report.

INDIVIDUAL FUND SCHEDULES

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WINDSOR CHARTER ACADEMY

BUDGETARY COMPARISON STATEMENT
 BUILDING CORPORATION
 Year Ended June 30, 2023

	2023		VARIANCE Positive (Negative)	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Local Sources				
Rent	\$ 1,485,213	\$ 1,400,900	\$ (84,313)	\$ 1,461,310
Interest Income	96,000	110,882	14,882	19,420
Other	15,000	365,709	350,709	-
TOTAL REVENUES	<u>1,596,213</u>	<u>1,877,491</u>	<u>281,278</u>	<u>1,480,730</u>
EXPENDITURES				
Purchased Services	9,000	5,363	3,637	218,492
Transfer Out	111,000	98,780	12,220	41,977
Depreciation Expense	525,000	492,543	32,457	496,748
Debt Service				
Principal	394,500	394,500	-	255,500
Interest	1,060,500	1,016,100	44,400	1,453,435
TOTAL EXPENDITURES	<u>2,100,000</u>	<u>2,007,286</u>	<u>92,714</u>	<u>2,466,152</u>
CHANGE IN FUND BALANCES (Budget Basis)	<u>\$ (503,787)</u>	(129,795)	<u>\$ 373,992</u>	(985,422)
Adjustments to Reconcile Budget Basis to GAAP Basis				
Principal Payments		<u>394,500</u>		<u>255,500</u>
CHANGE IN FUND BALANCE (GAAP Basis)		264,705		(729,922)
FUND BALANCE, Beginning		<u>(5,424,340)</u>		<u>(4,694,418)</u>
FUND BALANCE, Ending		<u>\$ (5,159,635)</u>		<u>\$ (5,424,340)</u>

See the accompanying independent auditors' report.

WINDSOR CHARTER ACADEMY

STUDENT ACTIVITY CUSTODY FUND
 BUDGETARY COMPARISON SCHEDULE
 Year Ended June 30, 2023

	2023		VARIANCE Positive (Negative)	2022 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Local Sources				
Student Groups	\$ 500,000	\$ 453,138	\$ (46,862)	\$ 364,283
TOTAL REVENUES	500,000	453,138	(46,862)	364,283
EXPENDITURES				
Student Groups	500,000	558,403	(58,403)	251,810
TOTAL EXPENDITURES	500,000	558,403	(58,403)	251,810
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(105,265)	(105,265)	112,473
NET CHANGE IN FUND BALANCE	-	(105,265)	(105,265)	112,473
DUE TO STUDENT GROUPS, Beginning	274,676	274,676	-	162,203
DUE TO STUDENT GROUPS, Ending	\$ 274,676	\$ 169,411	\$ (105,265)	\$ 274,676

See the accompanying independent auditors' report.

WINDSOR CHARTER ACADEMY

STUDENT ACTIVITY CUSTODY FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 June 30, 2023

	BALANCE JULY 1, 2023	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2023
ASSETS				
Cash	\$ 285,804	\$ -	\$ 24,714	\$ 261,090
TOTAL ASSETS	<u>\$ 285,804</u>	<u>\$ -</u>	<u>\$ 24,714</u>	<u>\$ 261,090</u>
LIABILITIES				
Accrued Liabilities	11,128	80,551	-	91,679
Due to Student Groups	<u>274,676</u>	<u>(80,551)</u>	<u>24,714</u>	<u>169,411</u>
TOTAL LIABILITIES	<u>\$ 285,804</u>	<u>\$ -</u>	<u>\$ 24,714</u>	<u>\$ 261,090</u>

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See the accompanying independent auditors' report.

3.0 Citizen Communication

There were three parents/guardians that spoke during Citizen Communication at the Executive Board Regular Session.

- Jessica McBroom: Jessica shared that the MS PE teacher is making students run a mile under 8 minutes. An additional concern was that parents are still parking in student parking lot as well as speeding through the aisles, creating a safety concern for students.
- Amanda Hollar: Amanda spoke about the 2024-25 calendars. She shared that from a teacher perspective that calendar #2 created a hardship for teachers. Teachers need days off during the first quarter to reset and also to have time to simply plan and grade.
- Taylor Vicini: Taylor spoke about Policy GBEBA and the revision to staff dress code policy. She asked the Board to reconsider the change to the language on nose rings. She felt that a small nose ring did not impede a teacher's ability to teach.
- Matthew Bergan: Matthew spoke about the student dress code. He felt that students should be able to wear sweatpants and athletic shorts and that this did not take away from the learning environment.

4.1 Executive Director Report

Executive Board Calendar

The following dates outline upcoming Executive Board committees, work, and meetings.

CALENDAR PREVIEW OF THE MONTH AHEAD			
Date	Time	Event	Location
October 27th	8:15 a.m.	Coffee w/ Leadership	MS Media Center
November 2nd	3:45 p.m.	Education Committee	HS #187
November 3rd	8:15 a.m.	Coffee at Coffee House 29	Coffee House 29
November 15th	4:00 p.m.	Finance Committee	HS Conference Room
November 16th	3:45 p.m.	Education Committee	HS #187
November 16th	6:00 p.m.	Executive Board Regular Session	HS Commons

October 1 Count

Our October 1 Count is 1559 students. Our budget was based on 1538. The Executive Board will review the recommended amended budget during the November Regular Session.

Colorado School Counselor Association Conference

The counseling team from the elementary, middle and high schools attended professional development at the Colorado School Counselor Association conference in early October. They were able to network and learn from their community of school counselors and other key stakeholders who work in the field. The counselors learned about additional ways to utilize data to drive the counseling program, the importance of a collaborative approach when identifying student needs and developing helpful interventions through our Multi-Tiered System of Support, and community organizations and resources that are available to best support our students. Our counselors are excited to add several new and creative ideas to the amazing things Windsor Charter Academy already implements.

School Mascot

Our Mascot Naming Contest was a success! We had over 500 name submissions from our Firebird community. Of those names, five were chosen. Hundreds of students voted, and the winning name was announced at the Homecoming game. We officially welcomed Phoenix to the Firebird family!

Phoenix has been busy at our events. This week, our elementary school erupted in applause when Phoenix made his debut at the PBIS assembly.

Firebird News Crew

Windsor Charter Academy is excited to establish its first student-led news crew! Ten high school students will be hired as part of our inaugural team. Students will report on sports games, performing arts productions, and other after-school events. Students will attend monthly meetings where we will invite guest speakers who will mentor students. Windsor Charter Academy is excited about this new initiative!

ES PBIS Assembly

On October 12th, K-5 students came together to celebrate WCA spirit and the unveiling and naming of our new school mascot, Phoenix the Firebird. Students and teachers participated in 8 Keys skits and Mrs. Seyboldt led the school in a beautiful sing along of God Bless the USA.

ES PBIS Key Buddies

On October 17th students had the opportunity to meet up with a buddy class from a different grade level. Students were matched with their year-long "Key Buddy" and participated in the creation of a booklet highlighting the 8 Keys of Excellence and some additional collaborative activities.

ES Innovation Night

On October 20th, the elementary school PTC hosted the very well attended Innovation Night for elementary school students and their families. This event included hands-on activities and demonstrations from local organizations dedicated to sharing their passion for innovation and STEM education. Students got to view an energy presentation and bucket truck, try veterinarian surgery simulation on VR sets, build models of Vestas wind turbines, and more.

ES Parent-Teacher Conferences

The elementary school had 100% participation from families in face-to-face meetings with families. This helped to support our strong school to home partnerships and student success.

MS Parent-Teacher Conferences

The middle school teachers invited parents to meet with them during parent-teacher conferences. The school staggered the start time based on last names which lessened the lines for teachers and created a more intimate conference environment for our families.

MS & HS Instructional Rounds

Teachers participated in Instructional Rounds where they were able to observe teachers in the middle and high school. This is a form of job embedded professional development for our teachers.

HS Parent-Teacher Conferences

The high school teachers invited parents to meet with them during parent-teacher conferences. Even though the students are getting older, Windsor Charter Academy still values parent partnerships at our high school!

HS Homecoming Week

The high school had a great homecoming week with lots of student involvement and spirit. There was high participation in spirit dress up days. Elementary and middle school students joined in the fun. The HS PTC hosted its first parent locker decorating event; parents loved being able to surprise their children. The high school had a packed gym for our volleyball game and dodgeball tournament and many students and families attended our soccer game at Future Legends. The week ended with our homecoming dance. Almost 400 students attended. What an amazing homecoming week!

AVID Tutor Training

We are using our in-house resources, our high school students and parents, to be tutors in our MSHS AVID Elective courses! Jamie Thornhill, our AVID Site Coordinator, trained our new AVID tutors to help with our weekly tutorials

Firebird Facility

Brett Brown, Windsor Charter Academy's Owner's Representative, summarized the construction work that has occurred since the last August Board meeting:

- The balance of the slabs on grade have been poured, except a small block out for the masons to stock materials into the gym. The masonry continues and we expect structural steel to start arriving at the site and being installed in the first part of November.
- The parking lot lights were installed and should be working within the next week.
- The other items discussed last month are still in progress and we hope to have more of them closed out soon.
- Currently we have experienced five contractual weather days for the building. On time, completion is still expected (Aug '24).
- We remain below our budget for the project and continue to explore options to enhance the spaces and make it the best building possible.

4.2 Executive Board Reports

The Executive Board members shared that they attended the following events in support of Windsor Charter Academy Schools:

- Sherry Bartmann: Executive Board/Director meeting, high school programming meeting, Calendar Committee meeting, Coffee with Leadership, and homecoming events
- Elaine Hungenberg: Executive Board/Director meetings, parent-teacher conferences, Innovation Night, grade-level celebrations, and elementary school lunches
- Donna James: High school programming meeting, Finance Committee meeting,
- Jenny Ojala: Construction planning & OAC meetings, and parent-teacher conferences Executive Director evaluation tool planning, and Calendar Committee
- Carolyn Mader: Strategic Plan review meeting, Coffee with Leadership, high school programming, and soccer games



5.0
Items for Action

5.1 Job Description: Executive Administrative Assistant

A motion to approve the job description for Executive Administrative Assistant was made with a change to include bachelor degree preferred by James and seconded by Ojala. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

5.2 Job Description: Athletic Director Secretary

A motion to approve the job description for Athletic Secretary was made by James and seconded by Mader. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

A break was taken from 7:40 to 7:52 p.m.

5.3 2024-2025 Calendar

A motion to approve Option #1 2024-2025 Calendar was made by Ojala and seconded by Hungenberg. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

- Anna Brandley shared the process for the calendar committee. Members created individual calendars and then narrowed it to the top three options. The committee then sent out a survey to parents. 351 voters wanted a start date of August 14th and 206 wanted a start date of August 20th. The votes for the

options were: #1: 217 (August 14/15 start; longer Thanksgiving); #2: 206 (August 20/21; shorter Thanksgiving); #3: 134 (August 14/15 start; longer Thanksgiving).

5.4 2023 Audit

A motion was made to approve the 2023 Audit by James and seconded by Mader. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

5.5 Board Vacancy & Assignments

The Executive Board discussed the vacancy on the Board. With the vacancy, the Board discussed and finalized liaison positions to the following committees:

- Education Committee: Jenny Ojala
- Finance Committee: Donna James & John Feyen
- Safety Committee: Carolyn Mader
- School Accountability Committee: John Feyen & Elaine Hungenberg
- Election Committee: Donna James
- Strategic Plan AdHoc Committee: Carolyn Mader
- Executive Director Evaluation Tool AdHoc Committee: Elaine Hungenberg & Jenny Ojala

No action was taken.

5.1 JOB DESCRIPTION: EXECUTIVE ADMINISTRATIVE ASSISTANT

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	Job Description: Executive Administrative Assistant
Agenda Item:	5.1
Pertinent Background Information:	
Financial Considerations:	If the job description is approved, a salary schedule will come forward to the Board in November with the following hourly rate: \$27.04 to \$38.91. The contract would be for 204 days. The salary range for a full year at 1.0 FTE would be \$44,129 to \$63,501. Additional financial considerations are benefits--\$12,653 and PERA— (21.4%) \$9,443.67 to \$13,589.24 based on salary range.
Recommendation(s):	It is the recommendation to approve the job description for Executive Administrative Assistant.
Attachments:	Job Description: Executive Administrative Assistant



JOB DESCRIPTION

Executive Administrative Assistant

Summary

Responsible for performing executive administrative, organizational, confidential, and high-level clerical functions in support of the Executive Director and Director of Curriculum, Instruction & Innovation.

Essential Duties and Responsibilities

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Description of Job Tasks

- Demonstrate a commitment to:
 - Understand, appreciate, and make accommodations for student diversity.
 - Include and engage families in the student's education.
 - Support all Windsor Charter Academy policies, procedures, and expectations.
 - Provide personal and professional excellence.
- Maintain comprehensive knowledge of the school's mission and programs to promote external partnerships that strengthen programs and initiatives.
- Establish and maintain superior stakeholder relations.
- Research, compile, organize, analyze complex data and prepare reports, articles, and presentations.
- Maintain databases on a variety of information.
- Prepare information, documents, and materials for committees, meetings, and programs. Arrange and participate in conferences and committee meetings. Take and transcribe meeting minutes.
- Initiate, type, compose, and edit correspondence, forms, newsletters, and memos.
- Serve as contact for Executive Director's office. Handle calls, answer questions, problem solve, and provide information to parents and community members regarding school programs.
- Prepare materials for all Executive Director and Director of Curriculum, Instruction & Innovation meetings, including meeting agendas, reports, presentations, and handouts; coordinate, review, compile and disseminate meeting resources. Create and review meeting minutes and action items and maintain accurate and current records.
- Attend all Executive Board Regular Session meetings and occasional Special Session meetings. Record, prepare and distribute meeting minutes that accurately reflect the discussion and decisions from each meeting. Take roll-call votes of Board action taken and announce results as appropriate. Ensure required signatures are obtained at meetings and in some cases, attest documents.
- Maintain the Executive Director and Director of Curriculum, Instruction & Innovation's calendar, scheduled meetings, and appointments.
- Assist Executive Director and Director of Curriculum, Instruction & Innovation with projects and tasks.
- Manage confidential information regarding parents, staff, and students.
- Attend work and arrive in a timely manner.
- Perform other duties as assigned.

Education and Related Work Experience

- Bachelor's degree required
- Two years of related experience
- Equivalent combination of education and experience acceptable

Licenses, Registrations or Certifications

- Criminal background check required for hire
- CPR and first aid training will be required at hire
- Adminstrating medication in a school setting training required

Technical Skills, Knowledge & Abilities

- Possess the following:
 - Oral and written communication skills
 - Conflict resolution skills
 - English language skills
 - Math skills
 - Interpersonal relations skills
 - Critical thinking and problem-solving skills
- Maintain confidentiality in all aspects of the job.
- Communicate with students, parents/guardians, staff, and community members.
- Be a part of and work with a team.
- Manage multiple priorities.
- Manage multiple tasks with frequent interruptions.
- Maintain honesty and integrity in all aspects of the job.
- Adhere to attendance requirements, including regular and punctual employee presence.
- Communicate, interact, and work effectively and cooperatively with people from diverse ethnic and educational backgrounds.
- Recognize the importance of safety in the workplace, follow safety rules, practice safe work habits, utilize appropriate safety equipment, and report unsafe conditions to the appropriate administrator.
- Work independently and manage time effectively.
- Diffuse and manage volatile and stressful situations.

Materials and Equipment Operating Knowledge

- Personal computers, peripherals, and media equipment
- Google collaborative tools like Gmail, Calendar, Drive, Docs, Sheets, Slides, and Forms
- Microsoft Word, PowerPoint, Excel, Adobe, and other software
- Typical office equipment

Physical Requirements & Working Conditions

The physical demands, work environment factors, and mental functions described below are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Activity	Amount of Time			
	None	Under 1/3	1/3 to 2/3	Over 2/3
Stand			X	
Walk			X	
Sit			X	
Use hands to finger, handle, or feel		X		
Reach with hands and arms			X	
Climb or balance		X		
Stoop, kneel, crouch, or crawl		X		
Talk				X
Hear				X
Close vision at 20 inches or less				X
Distance vision at 20 feet or more				X

Peripheral vision				X
Ability to adjust to focus				X

Weight and Force Demands	Amount of Time			
	None	Under 1/3	1/3 to 2/3	Over 2/3
Up to 10 pounds		X		
Up to 25 pounds		X		
Up to 50 pounds		X		
Up to 100 pounds	X			
More than 100 pounds	X			

Mental Functions	Amount of Time			
	None	Under 1/3	1/3 to 2/3	Over 2/3
Compare			X	
Analyze			X	
Communicate				X
Copy			X	
Coordinate			X	
Instruct			X	
Compute			X	
Synthesize			X	
Evaluate			X	
Interpersonal Skills				X
Compile			X	
Negotiate			X	

5.2 JOB DESCRIPTION: ATHLETIC DIRECTOR SECRETARY

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	Job Description: Athletic Director Secretary
Agenda Item:	5.2
Pertinent Background Information:	
Financial Considerations:	If the job description is approved, a salary schedule will come forward to the Board in November with the following hourly rate: \$15.06 to \$21.69. The contract would be for 196 days. The salary range for a full year at 0.72 FTE would be \$24,105 to \$34,704. Additional financial considerations are benefits— (none at 0.72 FTE) and PERA— (21.4%) \$5,158.47 to \$8,068.66 based on salary range.
Recommendation(s):	It is the recommendation to approve the job description for Athletic Director Secretary.
Attachments:	Job Description: Executive Administrative Assistant



JOB DESCRIPTION

Athletic Director Secretary

Summary

Responsible for providing secretarial and administrative support for the Athletic Director for middle and high school athletic activities and high school extra-curricular activities.

Essential Duties and Responsibilities

To perform this job successfully, an individual must be able to satisfactorily perform each essential duty. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform these essential functions.

Description of Job Tasks

- Demonstrate a commitment to:
 - Understand, appreciate, and make accommodations for student diversity.
 - Include and engage families in students' education.
 - Support all Windsor Charter Academy policies, procedures, and expectations.
 - Provide personal and professional excellence.
- Perform secretarial and administrative duties for Athletic Director, including answering phones, routing calls, taking messages, and responding to inquiries; greeting and assisting visitors; and producing school documents, brochures, and schedules.
- Communicate and interface with Athletic Director, parents, athletes, booster organizations, staff, game workers, media, personnel, officials, assigners, coaches, Colorado High School Athletic Association (CHSAA), and custodial staff.
- Assist in managing records related to registration, physicals, student grades, eligibility, athletic participation documents, athlete fees, attendance, and team rosters.
- Assist in financial duties such as entering purchase orders, purchasing items, making deposits, collecting fees, and maintaining records.
- Assist in coordinating fundraising efforts.
- Process, coordinate, and communicate building/gym usage on building calendar.
- Process all field trip requests for athletics trips. Schedule school activity busses for events.
- Assist in processing and maintain CHSAA and other athletic reports.
- Assist in scheduling and coordinating game workers and school mascot.
- Assist in maintenance of the school mascot.
- Coordinate end-of-season athletic awards/banquets, including organizing, processing, and printing CHSAA, League, and athletic team awards and ordering certificates, pins, and awards.
- Assist Student Council, SALT, and other high school-sponsored clubs with school and community activities.
- Ensure compliance with Executive Board and school policies and applicable regulations.
- Attend work and arrive in a timely manner.
- Perform other duties as assigned.

Education and Related Work Experience

- High school degree or equivalent

- Associate degree or college coursework completion preferred
- Two years of related experience preferred

Licenses, Registrations or Certifications

- Criminal background check required for hire
- CPR and first aid training will be required at hire

Technical Skills, Knowledge & Abilities

- Possess the following:
 - Oral and written communication skills
 - Conflict resolution skills
 - English language skills
 - Math skills
 - Interpersonal relations skills
 - Critical thinking and problem-solving skills
- Extensive communication, supervision, training, and public relations skills
- Ability to diffuse and manage volatile and stressful situations
- Maintain confidentiality in all aspects of the job
- Manage multiple priorities
- Manage multiple tasks with frequent interruptions
- Maintain honesty and integrity in all aspects of the job
- Adhere to attendance requirements, including regular and punctual employee presence
- Communicate, interact, and work effectively and cooperatively with people from diverse ethnic and educational backgrounds
- Recognize the importance of safety in the workplace, follow safety rules, practice safe work habits, utilize appropriate safety equipment, and report unsafe conditions

Materials and Equipment Operating Knowledge

- Personal computers, peripherals, and media equipment
 - Microsoft Word, Excel, PowerPoint, Adobe, and/or other software packages
 - Typical educational/instructional technology equipment and programs
 - Typical office equipment
-

Physical Requirements & Working Conditions

The physical demands, work environment factors, and mental functions described below are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these essential functions.

Physical Activity	Amount of Time			
	None	Under 1/3	1/3 to 2/3	Over 2/3
Stand			X	
Walk			X	
Sit			X	
Use hands to finger, handle, or feel				X
Reach with hands and arms				X
Climb or balance		X		
Stoop, kneel, crouch, or crawl		X		
Talk				X
Hear				X

Weight and Force Demands	Amount of Time			
	None	Under 1/3	1/3 to 2/3	Over 2/3
Up to 10 pounds				X
Up to 25 pounds			X	
Up to 50 pounds		X		
Up to 100 pounds		X		
More than 100 pounds	X			

Mental Functions	Amount of Time			
	None	Under 1/3	1/3 to 2/3	Over 2/3
Compare				X
Analyze				X
Communicate				X
Copy				X
Coordinate				X
Instruct			X	
Compute				X
Synthesize				X
Evaluate				X
Interpersonal Skills				X
Compile			X	
Negotiate		X		

5.3 2024-2025 CALENDAR

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	2024-2025 Calendar
Agenda Item:	5.3
Pertinent Background Information:	The Calendar Committee met during three meetings—September 11 th , September 25 th , and October 6 th . Various stakeholders were represented—parents, teachers, administration and board members. The committee created calendars and selected three to have parents and staff vote on. The three calendars and the results of the vote are shared as part of item 5.3.
Financial Considerations:	NA
Recommendation(s):	It is the recommendation to approve the 2024-2025 Calendar as presented by the Calendar Committee.
Attachments:	2024-2025 Calendar

The Calendar Committee met during three meetings—September 11th, September 25th, and October 6th. Various stakeholders were represented—parents, teachers, administration and board members. The following were members who attended:

Administration & Board	Teachers	Parents
Rebecca Teeples Sherry Bartmann Jenny Ojala Jessica Wilson Kelly Seilbach Hannah Mancina Chris West	Hannah Ryan Lindsay Yackey Bethany Mann Catherine Fuller Tara Schwindt Shari Frazee Greg Mulder	Bethany Bailey Anna Brandley Sara Baldwin Amy Tallent Eileen Cieniuch Megan Silcox Meredith Logan

On September 11th, the Committee met and reviewed criteria for building a calendar. Some of the criteria discussed were:

- The calendar year for students is 172 days to ensure seat hours.
- The calendar year for teaching staff is a 185-day contract.
- 4 additional days should be added for new teachers that begins before the official start for all other staff.
- 13 professional development days/work days need to be added; this includes the days before students begin school that staff are on contract.
- The calendar should include 5 additional days off for elementary school students. The 5 days are planning days for elementary teachers, instructional staff and administration. This ensures equity for teachers given that elementary teachers have less plan daily throughout the year than middle and high school teachers.
- The first semester must end before the end of December due to the early college program. Colleges require that grades must be submitted before the end of the year.
- The 2nd semester typically has more days than the first semester due to loss of days for standardized state testing.

At the first meeting, members reviewed three draft calendars to see how the criteria applied. At the end of the meeting, members were given the assignment to complete their perfect calendar based on the criteria outlined. Ten new calendars were submitted by the second meeting.

On September 25th, members met to review a total of 13 calendars—the 3 original draft calendars and the 10 new calendars. Members presented their individual calendars. The committee members voted for their three favorite calendars. Once votes were tallied, three calendars with the most votes were selected. A summary of each calendar is listed below.

	#1	#2	#3
Summary	School starts on August 14/15 th ; 4–5-day break at end of October; full week of Thanksgiving Break (9 days)	Later start date of August 20/21 st ; less days off throughout 1st semester due to later start; shorter Thanksgiving Break (5 days)	School starts on August 14/15 th ; day(s) off each month; full week of Thanksgiving Break (9 days)
First Day of School	08/14 & 08/15	08/20 & 08/21	08/14 & 08/15
Thanksgiving Break	11/23-12/01	11/27-12/01	11/23-12/01
Last Day of School	05/22	05/23	05/22

These three calendars were sent to parents and staff members. 548 stakeholders voted:

- 443 parents voted
- 73 staff that were also parents voted
- 32 staff that were not parents voted

351 voters wanted a start of August 14/15 and a longer Thanksgiving. 206 voters wanted to start 6 days later and have a shorter Thanksgiving. The breakdown between option 1, 2 and 3 are as follows:

- #1: 217 (August 14/15 start; longer Thanksgiving)
- #2: 206 (August 20/21; shorter Thanksgiving)
- #3: 134 (August 14/15 start; longer Thanksgiving)

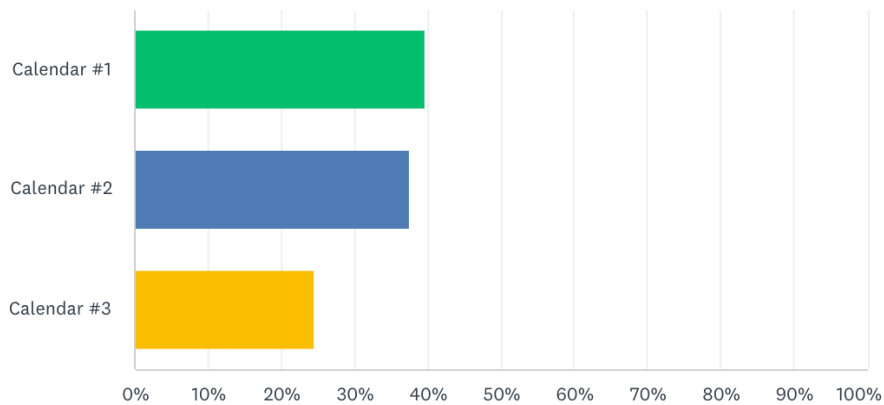
Calendar option 1, 2, and 3 are listed following the breakdown of the votes.

Q1



Which calendar do you like best from the three options for the 2024-2025 school year?

Answered: 548 Skipped: 0



ANSWER CHOICES	RESPONSES	
Calendar #1	39.60%	217
Calendar #2	37.59%	206
Calendar #3	24.45%	134
Total Respondents: 548		

July 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

September 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

March 2025						
S	M	T	W	T	F	S
2	3	4	5	6	7	1/8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

October 2024						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

November 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2025						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

December 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2025						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

AUGUST

- 1 New Teachers Report
- 7 Staff Report
- 14 1st Day of School for K, 6, & 9 Students
- 15 1st Day of School for All Other Students

SEPTEMBER

- 2 No School/Labor Day
- 26 No School for ES Students/Teachers Report
- 27 No School/Professional Development

OCTOBER

- End of 1st Quarter
- 30 No School for ES Students/Teachers Report
- 31 No School/Professional Development

NOVEMBER

- 1 No School/Conference Comp. Day
- 25-29 No School/Thanksgiving Break

DECEMBER

- 20 End of 2nd Quarter/End of 1st Semester
- 23-31 No School/Winter Break

JANUARY

- 1-3 No School/ Winter Break
- 6 No School/Professional Development
- 20 No School/Martin Luther King, Jr. Day

FEBRUARY

- 13 No School for ES Students/Teachers Report
- 14 No School/Conference Comp. Day
- 17 No School/President's Day

MARCH

- End of 3rd Quarter
- 24-28 No School/Spring Break

APRIL

- 24 No School for ES Students/Teachers Report
- 25 No School/Professional Development

MAY

- 22 End of 4th Quarter/End of 2nd Semester
- 22 Last Day of School/Release at 11:30 a.m.
- 23-29 No School/Professional Development
- 29 Teacher Check Out

- First Day of School
- Vacation; No Students or Staff Report
- No School; Teachers Report
- No School/Conference Comp. Day
- No School for Elementary Students
- Half Day of School/Release at 11:30 a.m.

2024-2025 School Calendar

Option 2

July 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
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December 2024						
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29	30					

AUGUST

- 7 New Teachers Report
- 13 Staff Report
- 21 1st Day of School for K, 6, & 9 Students
- 22 1st Day of School for All Other Students

SEPTEMBER

- 2 No School/Labor Day
- 30 No School for ES Students/Teachers Report

OCTOBER

- End of 1st Quarter
- 30 No School for ES Students/Teachers Report

NOVEMBER

- 1 No School/Conference Comp. Day
- 27-29 No School/Thanksgiving Break

DECEMBER

- 20 End of 2nd Quarter/End of 1st Semester
- 23-31 No School/Winter Break

JANUARY

- 1-3 No School/ Winter Break
- 21 No School/Professional Development
- 20 No School/Martin Luther King, Jr. Day

FEBRUARY

- 14 No School for ES Students/Teachers Report
- 14 No School/Conference Comp. Day
- 17 No School/President's Day

MARCH

- End of 3rd Quarter
- 24-28 No School/Spring Break

APRIL

- 18 No School for ES Students/Teachers Report
- 21 No School/Professional Development

MAY

- End of 4th Quarter/End of 2nd Semester
- 23 Last Day of School/Release at 11:30 a.m.
- 27-30 No School/Professional Development
- 30 Teacher Check Out

- First Day of School
- Vacation; No Students or Staff Report
- No School; Teachers Report
- No School/Conference Comp. Day
- No School for Elementary Students
- Half Day of School/Release at 11:30 a.m.

2024-2025 School Calendar

Option 3

July 2024						
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August 2024						
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February 2025						
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September 2024						
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March 2025						
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October 2024						
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April 2025						
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November 2024						
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May 2025						
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December 2024						
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June 2025						
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29	30					

AUGUST

- 1 New Teachers Report
- 7 Staff Report
- 14 1st Day of School for K, 6, & 9 Students
- 15 1st Day of School for All Other Students

SEPTEMBER

- 2 No School/Labor Day
- 20 No School/Professional Development
- 30 No School for ES Students/Teachers Report

OCTOBER

- End of 1st Quarter
- 18 No School/Professional Development

NOVEMBER

- 1 No School/Conference Comp. Day
- 25-29 No School/Thanksgiving Break

DECEMBER

- 2 No School for ES Students/Teachers Report
- 20 End of 2nd Quarter/End of 1st Semester
- 23-31 No School/Winter Break

JANUARY

- 1-3 No School/ Winter Break
- 6 No School/Professional Development
- 20 No School/Martin Luther King, Jr. Day

FEBRUARY

- 3 No School for ES Students/Teachers Report
- 14 No School/Conference Comp. Day
- 17 No School/President's Day

MARCH

- 10 No School for ES Students/Teachers Report
- End of 3rd Quarter
- 24-28 No School/Spring Break
- 31 No School/Professional Development

APRIL

- 28 No School/Professional Development

MAY

- 5 No School for ES Students/Teachers Report
- 22 End of 4th Quarter/End of 2nd Semester
- 22 Last Day of School/Release at 11:30 a.m.
- 23-28 No School/Professional Development
- 28 Teacher Check Out

- First Day of School
- Vacation; No Students or Staff Report
- No School; Teachers Report
- No School/Conference Comp. Day
- No School for Elementary Students
- Half Day of School/Release at 11:30 a.m.

6.1 Personnel

6.1.1 Appointments

- 6.1.1.1 Margaret Archuleta: Facilities Custodian
- 6.1.1.2 Eliza Greenberg: AVID Tutor
- 6.1.1.3 Zachary Kahn: Certified Substitute Teacher
- 6.1.1.4 Keegan Koonce: Food Services Assistant
- 6.1.1.5 Winston Montano: MS Assistant Soccer Coach
- 6.1.1.6 Randy Meyers: HS Teacher
- 6.1.1.7 Emma Trubia: Certified Substitute Teacher

6.1.2 Terminations/Resignations

- 6.1.2.1 Rusty Leflar: HS Teacher
- 6.1.2.2 Drew Gilbert: HS Teacher

6.2 Policies

- 6.2.1 Policy JKD/JKE Suspension/Expulsion of Students, First Read
- 6.2.2 Policy JKD/JKE-R Suspension/Expulsion of Students (Hearing Procedures), First Read
- 6.2.3 Policy JBB Sexual Harassment, First Read
- 6.2.4 Policy GBEBA Staff Member Dress, Second Read

6.3 Financials

- 6.3.1 September 2023

A motion to approve the Consent Agenda was made by James and seconded by Ojala. James withdrew the motion and Ojala seconded it.

Policy GBEBA was moved to Item 7.1.

The motion was made by James and seconded by Ojala to approve the Consent Agenda without Policy GBEBA. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously.

6.2.1 POLICIES

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	Policy JKD/JKE Suspension/Expulsion of Students, First Read
Agenda Item:	6.2.1
Pertinent Background Information:	Legislators passed two bills during the 2023 legislative session that impact procedures for suspending, expelling, or denying admission to a student. House Bill 23-1291 Procedures for Expulsion Hearing Officers and Senate Bill 23-029 Disproportionate Discipline in Public Schools requires updates regarding hearing procedure, including records, conflicts of interest, and legal standards. Policy JKD/JKE has been updated accordingly.
Financial Considerations:	NA
Recommendation(s):	It is the recommendation to approve the revision to Policy JKD/JKE Suspension/Expulsion of Students on first read.
Attachments:	Policy JKD/JKE-R Suspension/Expulsion of Students



SUSPENSION AND EXPULSION OF STUDENTS

In matters involving student misconduct that may or will result in the student's suspension and/or expulsion, the student's parent/guardian shall be notified and involved to the greatest possible extent in the disciplinary procedures. In all cases of suspension and expulsion, students shall be afforded due process of law.

Proportionate disciplinary interventions and consequences shall be imposed to address the student's misconduct and maintain a safe and supportive learning environment for students and staff.

The Executive Board and its designee(s) shall consider the following factors in determining whether to suspend or expel a student:

1. the student's age;
2. the student's disciplinary history;
3. the student's eligibility as a student with a disability;
4. the seriousness of the violation committed by the student;
5. the threat posed to any student or staff; and
6. the likelihood that a lesser intervention would properly address the violation.

For a student in preschool, kindergarten, first grade, or second grade, the Executive Board and its designee(s) also shall determine that failure to remove the student from the school building through suspension and/or expulsion would create a safety threat that otherwise cannot be addressed, and shall document any alternate behavioral and disciplinary interventions that it employs before suspending or expelling the student.

Alternatives to Suspension

In lieu of suspension, the principal or designee may, at their discretion, permit the student to remain in school on the condition that the student's parent, guardian or legal custodian attend class with the student for a period of time established by the principal or designee. This alternative is not automatic. The

principal or designee shall consult with the student's teachers and obtain their consent before implementing this alternative. This alternative to suspension shall not be used if expulsion proceedings have been or are to be initiated, or if the principal or designee determines that the student's presence in school, even if accompanied by a parent, guardian or legal custodian, would be disruptive to the operations of the school or be detrimental to the learning environment of other students. In the event that this alternative becomes disruptive if it is used, then the school shall immediately terminate this option and suspend the student in accordance with policy. If the student's parent, guardian or legal custodian does not agree or fails to attend class with the student, the principal or designee shall suspend the student in accordance with policy.

Delegation of Authority for Suspensions

1. Student's in third grade and higher grade levels: The Executive Board delegates to the principals or to a person designated by the principal, the power to suspend a student in third grade and higher grade levels in that school for not more than five school days on the grounds stated in C.R.S. 22-33-106 (1)(a), (1)(b), (1)(c), or (1)(e) (JKD/JKE-E 1-3, 8) or not more than 10 school days on the grounds stated in C.R.S. 22-33-106 (d) (JKD/JKE-E 5-7) unless expulsion is mandatory under law.

Student's in kindergarten through second grade levels: The Executive Board delegates to the principals or to a person designated by the principal, the power to suspend a student in preschool, kindergarten, first grade, or second grade in that school for not more than three school days on the grounds stated in C.R.S. 22-33-106.1 (2) (JKD/JKE-E 3, 5, 7), unless the principal or designee determines that a longer period of suspension is necessary to resolve the safety threat or expulsion is mandatory under law.

2. The Executive Board delegates to the Executive Director the authority to suspend a student, in accordance with C.R.S. 22-33-105 and 22-33.106.1 (3), for an additional 10 school days plus up to and including an additional 10 days necessary in order to present the matter to the Executive Board, but the total period of suspension shall not exceed 25 school days.

Delegation of Authority for Denial of Admission or Expulsion

The Executive Board delegates to the Executive Director the authority to deny admission to or expel, a student. The expulsion will be for any period not extending beyond one calendar year. The Executive Director must act, in accordance with the limitations imposed by Title 22, Article 33, of the Colorado

Revised Statutes, when determining that a student does not qualify for admission to or continued attendance at Windsor Charter Academy. If the Executive Director designates a person as a hearing officer, such hearing officer shall prepare findings of fact and recommendations for the Executive Director at the conclusion of the hearing. The Executive Director shall render a written opinion in the expulsion matter within five school days after the hearing.

Expulsion for Unlawful Sexual Behavior or Crime of Violence

When a petition is filed in juvenile court or district court that alleges a student between the ages of 12 to 18 years has committed an offense that would constitute unlawful sexual behavior or a crime of violence if committed by an adult, basic identification information, as defined in state law, along with the details of the alleged delinquent act or offense, is required by law to be provided immediately to the school district in which the juvenile is enrolled. The information shall be used by the Executive Director to determine whether the student has exhibited behavior that is detrimental to the safety, welfare, and morals of the other students or school personnel and whether educating the student in the school may disrupt the learning environment in the school, provide a negative example for other students, or create a dangerous and unsafe environment for students, teachers, and other school personnel. Windsor Charter Academy shall take appropriate disciplinary action, which may include suspension or expulsion, in accordance with the student code of conduct and related policies.

1. Definitions

- A. ~~“Expulsion” means the exclusion of a student from attending school and participating in school activities for a specified period of time not to extend beyond one calendar year, unless student contact with the Windsor Charter Academy is otherwise authorized by the Executive Director.~~
- B. ~~“Habitually Disruptive Student” means a student who three or more times during the school year has caused a material and substantial disruption in the classroom, while on Windsor Charter Academy property, at a school-sanctioned activity or event, or while being transported in a Windsor Charter Academy-approved vehicle.~~
- C. ~~“Informal Hearing” means notice to the student of what he or she has been accused of doing and an opportunity for the student to explain his or her position regarding the incident constituting grounds for discipline. There need be no delay between the time notice is given and the time of the hearing. An informal hearing does not include representation by counsel, the ability to confront and cross-examine~~

witnesses, or to call witnesses to verify the student's version of the incident.

D. ~~"Parent" means a student's parent, legal guardian, or legal custodian of students under 18 years of age; if the student is 18 years or older, it refers to the student.~~

E. ~~"Student with Disabilities" means a student for whom a determination of disability has been made by a properly constituted Individualized Education Plan (IEP) or 504 team in accordance with state and federal laws governing the education of children with disabilities.~~

F. ~~"Suspension" means the exclusion of a student from attending school and participating in school activities for a specified and limited period of time as set forth under "Suspension from School," below, unless student contact with Windsor Charter Academy is otherwise authorized by the Executive Director.~~

G. ~~A "Classroom Suspension" means the exclusion of a student from the classroom by a teacher when the student has caused a material and substantial disruption.~~

2. ~~Due Process Policy~~

~~It is the policy of the Executive Board to provide due process of law to students through written procedures consistent with law for the suspensions, expulsions and denials of admission.~~

~~In matters involving student misconduct that may or will result in the student's suspension and/or expulsion, the student's parent/guardian shall be notified and involved to the greatest possible extent in the disciplinary procedures.~~

~~Proportionate disciplinary interventions and consequences shall be imposed to address the student's misconduct and maintain a safe and supportive learning environment for students and staff.~~

~~The Executive Board and its designee(s) shall consider the following factors in determining whether to suspend or expel a student:~~

- ~~1. The student's age.~~
- ~~2. The student's disciplinary history.~~
- ~~3. The student's eligibility as a student with a disability.~~
- ~~4. The seriousness of the violation committed by the student.~~
- ~~5. The threat posed to any student or staff.~~

6. The likelihood that a lesser intervention would properly address the violation.

The Executive Board hereby directs the Executive Director to periodically review current procedures and develop new procedures for adoption by the Executive Board, if necessary, which are consistent with this policy. The Executive Board further directs the Executive Director to provide copies of the Windsor Charter Academy's Conduct and Discipline Code, as defined in Policy JICDA and JK, annually to each student and to post or keep on file copies of the Conduct and Discipline Code in each school at Windsor Charter Academy.

Other Disciplinary Interventions

In lieu of an out-of-school suspension or expulsion and in accordance with applicable law, the principal or designee may consider the use of available interventions to address the student's misconduct. The use of such

interventions will vary, depending upon the facts and circumstances of an individual case. Such interventions shall be at the principal's or designee's sole discretion and include but are not limited to: detention, in-school suspension, counseling, positive behavioral intervention support program, peer mediation, referral to a juvenile assessment center for counseling or other services, or other approaches to address the student's misconduct that do not involve an out-of-school suspension or expulsion and minimize the student's exposure to the criminal and juvenile justice system.

As another intervention and alternative to suspension, the principals or designee may permit the student to remain in school with the consent of the student's teachers if the parent/guardian attends class with the student for a period of time specified by the principal or designee. If the parent/guardian does not agree or fails to attend class with the student, the student shall be suspended in accordance with the accompanying regulations.

This alternative to suspension shall not be used if expulsion proceedings have been or are about to be initiated or designee determines that the student's presence in school, even if accompanied by a parent/guardian, would be disruptive to the operations of the school or be detrimental to the learning environment.

Delegation of Authority

The Executive Board delegates to the Executive Director the power to suspend a student for not more than five school days on the grounds stated in C.R.S. 22-33-106 (1)(a), (1)(b), (1)(c) or (1)(e) or not more than 10 school

Policy JKD JKE

days on the grounds stated in C.R.S. 22-33-106 (1)(d) unless expulsion is mandatory under law, but the total period of suspension shall not exceed 25 school days.

The Executive Board delegates to the Executive Director the authority to suspend a student, in accordance with C.R.S. 22-33-105, for an additional 10 school days plus up to and including an additional 10 days necessary in order to present the matter to the Executive Board.

Unless otherwise determined by the Executive Board, the Executive Board delegates to the Executive Director the authority to deny admission to or expel for any period not extending beyond one year any student whom the Executive Director, in accordance with the limitations imposed by Title 22, Article 33, of the Colorado Revised Statutes, shall determine does not qualify for admission to or continued attendance at Windsor Charter Academy. The

Executive Director shall render a written opinion within five days after a hearing is conducted on the expulsion matter.

The Executive Director shall report on each case to the Executive Board that has been recommended for expulsion, briefly describing the circumstances and the reason for the action given. Such denial of admission or expulsion by the Executive Director shall be subject to appeal to the Executive Board. The appeal shall consist of a review of the facts that were presented, arguments relating to the decision and questions of clarification from the Executive Board.

3. ~~Grounds for Suspension or Expulsion~~

In addition to those grounds set forth in Policy JICDA, according to Colorado Revised Statutes 22-33-106 (1)(a-g), students enrolled at Windsor Charter Academy may be suspended or expelled for the following conduct while in school buildings, on school property, when being transported in vehicles dispatched by Windsor Charter Academy, during school sponsored activity or event; off school property when the conduct has a reasonable connection to Windsor Charter Academy curricular or non-curricular activity or event.

A. ~~Continued willful disobedience or open and persistent defiance of proper authority.~~

B. ~~Willful destruction or defacing of school property.~~

- ~~C. Behavior on or off school property which is detrimental to the welfare or safety of other students or school personnel, including behavior which creates a threat of physical harm to the student or to other students.~~
- ~~D. Declaration as a habitually disruptive student.~~
- ~~E. Repeated interference with the school's ability to provide educational opportunities to other students.~~
- ~~F. The commission of an act on school grounds, in a school vehicle, or at a school activity or sanctioned event that, if committed by an adult, would be robbery pursuant to C.R.S. 18-4-301 or assault pursuant to C.R.S. 18-3-201, other than the commission of an act that would be third-degree assault under C.R.S. 18-3-204 if committed by an adult.~~
- ~~G. Possession of a dangerous weapon on school grounds, in a school vehicle, or at a school activity or sanctioned events, without the authorization of Windsor Charter Academy.~~

Note: In accordance with the federal law, expulsion shall be mandatory for no less than one full calendar year for a student who is determined to have brought to or possessed a firearm at school. The Executive Director may modify the length of this federal requirement for expulsion on a case-by-case basis. Such modification shall be in writing.

As used in this paragraph, "dangerous weapon" is as defined in Policy JIC.
- ~~H. The use, possession or sale of a drug or controlled substance as defined in C.R.S. 18-18-102(5) on school grounds, in a school vehicle or at a school activity or sanctioned event.~~
- ~~I. Carrying, using, actively displaying, or threatening with the use of a firearm facsimile that could reasonably be mistaken for an actual firearm in a school building or in or on school property.~~
- ~~J. Pursuant to C.R.S. 22-12-105(3), making a false accusation of criminal activity against an employee of an educational entity to law enforcement authorities or to Windsor Charter Academy officials or personnel.~~
- ~~K. Other violations of Windsor Charter Academy policy, including but not limited to Windsor Charter Academy's Discipline and Conduct Code.~~

Expulsion for Unlawful Sexual Behavior or Crime of Violence

Policy JKD JKE

When a petition is filed in juvenile court or district court that alleges a student between the ages of 12 to 18 years has committed an offense that would constitute unlawful sexual behavior or a crime of violence if committed by an adult, basic identification information, as defined in state law, along with the details of the alleged delinquent act or offense, is required by law to be provided immediately to Windsor Charter Academy, in which the juvenile is enrolled.

This information shall be used by the Executive Director to determine whether the student has exhibited behavior that is detrimental to the safety or welfare of the other students or school personnel and whether educating the student in the school may disrupt the learning environment in the school, provide a negative example for other students, or create a dangerous and unsafe

environment of students, teachers, and other school personnel. The Executive Director shall take appropriate disciplinary action, which may include suspension or expulsion, in accordance with this policy.

The Executive Board may determine to wait until the conclusion of court proceedings to consider expulsion, in which case it shall be the responsibility of Windsor Charter Academy to provide an alternative educational program for the student as specified in state law.

Windsor Charter Academy Executive Board
October 2017
February 2020
February 2022
November 2023

Legal References

C.R.S. 16-22-102(9)
C.R.S. 18-1.3-406
C.R.S. 18-3-202 et seq.
C.R.S. 18-4-301 et seq.
C.R.S. 18-9-124 (2)(a)
C.R.S. 22-12-105 (3)
C.R.S. 22-32-109.1 (2)(a)
C.R.S. 22-32-109.1 (2)(a)(I)(E)
C.R.S. 22-32-109.1 (3)

C.R.S. 22-32-144
C.R.S. 22-33-105
C.R.S. 22-33-106
C.R.S. 22-33-106.1
C.R.S. 22-33-106.3
C.R.S. 22-33-106.5
C.R.S. 22-33-107
C.R.S. 22-33-107.5
C.R.S. 22-33-108

Cross References

~~GBGB, Teacher/Staff Protection~~

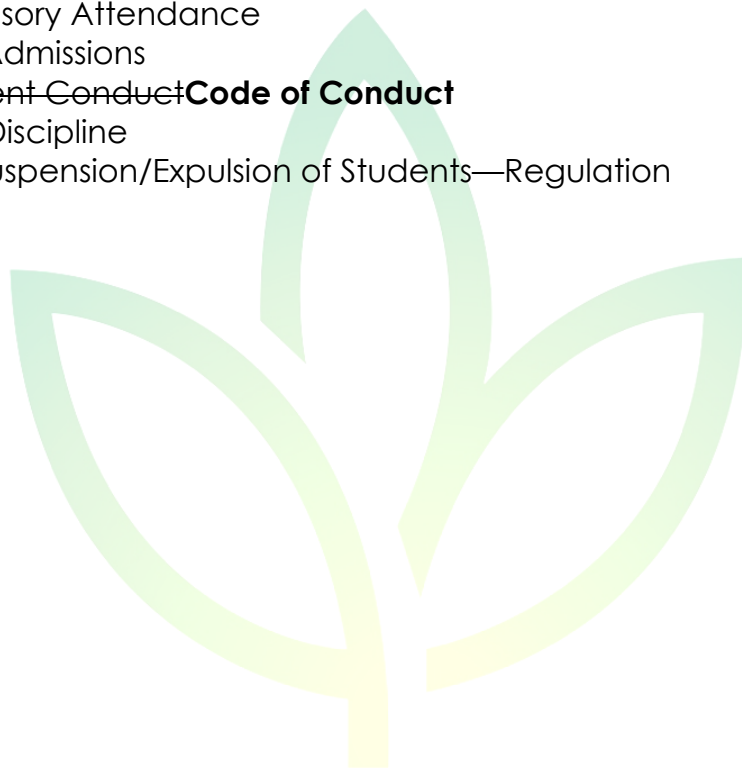
JEA Compulsory Attendance

JF Student Admissions

~~JICDA Student Conduct~~ **Code of Conduct**

JK Student Discipline

JKD JKE-R Suspension/Expulsion of Students—Regulation



6.2.2 POLICIES

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	Policy JKD/JKE-R Suspension/Expulsion of Students (Hearing Procedures), First Read
Agenda Item:	6.2.2
Pertinent Background Information:	Legislators passed two bills during the 2023 legislative session that impact procedures for suspending, expelling, or denying admission to a student. House Bill 23-1291 Procedures for Expulsion Hearing Officers and Senate Bill 23-029 Disproportionate Discipline in Public Schools requires updates regarding hearing procedure, including records, conflicts of interest, and legal standards. Policy JKD/JKE-R has been updated accordingly.
Financial Considerations:	NA
Recommendation(s):	It is the recommendation to approve the revision to Policy JKD/JKE-R Suspension/Expulsion of Students (Hearing Procedures) on first read.
Attachments:	Policy JKD/JKE-R Suspension/Expulsion of Students (Hearing Procedures)



SUSPENSION AND EXPULSION—REGULATION HEARING PROCEDURES

A. Procedure for Suspension of Ten Days or Less:

Through written policy the Executive Board has delegated to any school principal the power to suspend a student for not more than three, five or 10 school days, depending upon the grade of the student and type of infraction. Pursuant to policy JKD/JKE, the Executive Director has been delegated the power to suspend a student for additional periods of time. However, the total period of suspension will not exceed 25 school days. As a general rule, a suspension will be three school days or less for students in kindergarten through second grade, and 10 school days or less for students in third grade and higher grade levels.

The following procedures shall be followed in any suspension, unless the student is suspended pending an expulsion proceeding, in which case the expulsion procedures shall apply.

1. **Notice.** The principal, designee or the Executive Director at the time of contemplated action will give the student and the parent/guardian notice of the contemplated action. Such notice may be oral or in writing. If oral, such notice will be given in person. If written, delivery may be by US mail addressed to the last known address of the student or student's parent/guardian.
2. **Contents of notice.** The notice will contain the following basic information:
 - a. A statement of the charges against the student.
 - b. A statement of what the student is accused of doing.
 - c. A statement of the basis of the allegation; specific names may be withheld if necessary.

This information need not be sent out formally but should sufficiently inform the student and parent/guardian of the basis for the contemplated action.

3. **Informal Hearing.** In an informal setting, the student will be given an opportunity to admit or deny the accusation and to give his or her version of the events. The administrator may allow the student to call witnesses or may personally call the accuser or other witnesses. The administrator may hold a more extensive hearing in order to gather relevant information prior to making a decision on the contemplated action.
4. **Timing.** The notice and informal hearing should precede removal of the student from school. There need be no delay between the time notice is given and the time of the informal hearing.
5. **If the student's presence in school presents a danger.** Notice and an informal hearing need not be given prior to removal from school where a student's presence poses a continuing danger to persons or property or an ongoing threat of disrupting the academic process. In this case, an informal hearing will follow as soon after the student's removal as practicable.
6. **Notification following suspension.** If a student is suspended, the administrator delegated the authority to suspend will immediately notify the parent/guardian that the student has been suspended, the grounds for such suspension and the period of such suspension. The notification will include the time and place for the parent/guardian to meet with the administrator to review the suspension.
7. **Removal from school grounds.** A suspended student must leave the school building and the school grounds immediately after the parent/guardian and administrator have determined the best way to transfer custody of the student to the parent/guardian.
8. **Readmittance.** No student will be readmitted to school until the meeting with the parent/guardian has taken place or until, in the opinion of the administrator, the parent/guardian has substantially agreed to review the suspension with the administrator. However, if the administrator cannot contact the parent/guardian or if the parent/guardian repeatedly fails to appear for scheduled meetings, the administrator may re-admit the student. The meeting will address whether there is a need to develop a remedial discipline plan for the student in an effort to prevent further disciplinary action.

9. **Make-up work.** Suspended students will be provided an opportunity to make up school work during the period of suspension, so the student is able to reintegrate into the educational program of Windsor Charter Academy following the period of suspension. Students will receive full or partial academic credit to the extent possible for makeup work which is completed satisfactorily.

B. Procedures for Expulsion or Denial of Admission

The Executive Board delegates the power to expel and deny admission of students to the Executive Director provided that the Executive Director shall briefly report on each case acted upon at the next regular meeting of the Executive Board. If the Executive Director believes that there is a reasonable basis to support the principal's recommendation, the Executive Director shall make provisions for the following:

- a. **Notice.** Not less than 5 business days prior to the date of the contemplated action, the Executive Director will cause written notice of such proposed action to be delivered to the student and the student's parent/guardian. Such delivery may be by United States mail addressed to the last known address of the student or the student's parent/guardian or via email.
- b. **Emergency notice.** In the event it is determined that an emergency exists necessitating a shorter period of notice, the period of notice may be shortened provided that the student or the student's parent/guardian have actual notice of the hearing prior to the time it is held.
- c. **Contents of notice.** The notice will contain the following basic information:
 - i. A statement of the basic reasons alleged for the contemplated denial of admission or expulsion.
 - ii. A statement that a hearing on the question of expulsion or denial of admission will be held if requested by the student or parent/guardian within 5 days after the date of the notice.
 - iii. A statement of the date, time and place of the hearing in the event one is requested.

- iv. A statement that the student may be present at the hearing and hear all information against him or her, that the student will have an opportunity to present such information as is relevant and that the student may be accompanied and represented by a parent/guardian and an attorney.
 - v. A statement that failure to participate in such hearing constitutes a waiver of further rights in the matter.
- d. **Records.** At least two business days in which school is in session prior to the expulsion hearing, all records intended to be used as supporting evidence must be provided to the student or their parent/guardian. If a record is discovered afterwards, the record must be provided to the student or their parent/guardian as soon as possible.
- e. **Conduct of hearing.** A hearing may be requested by the parent/guardian. Such a hearing will be conducted by a hearing officer who does not have a conflict of interest regarding the student or any alleged victim. The hearing will be closed except to those individuals deemed advisable by the Executive Director but including in all events the student, the parent/guardian, administration from the school and, if requested, the student's attorney. Such individuals who may have pertinent information will be admitted to a closed hearing to the extent necessary to provide information.

During the hearing, Windsor Charter Academy will have the burden of proving by a preponderance of the evidence that the student has violated one of the grounds for expulsion in its policy and state law. Technical rules of evidence will not be applicable, and the hearing officer may consider and give appropriate weight to such information or evidence he deems appropriate. The student's written statement, if any, may be presented as evidence in accordance with applicable law. The student or representative may question individuals presenting information.

The hearing officer will make specific factual findings and submit those findings and a recommendation regarding expulsion or denial of admission to the Executive Director. The Executive Director will review the hearing officer's factual findings and recommendation, and issue a written decision within five business days of the hearing, and provide the written decision to the student or their parent/guardian.

- f. **Appeal.** Within 10 business days after the decision of the Executive Director, the student may appeal the decision to the Executive Board. Failure to request an appeal within 10 business days will result in a waiver of the right to appeal and the Executive Director's decision will become final.

If an appeal is properly requested, the Executive Board will review the record concerning the expulsion or denial of admission. The record includes notices and other documents concerning the challenged action, the recording of the testimony, the hearing exhibits, the findings and recommendation of the hearing officer, the hearing officer's written decision, and other documents concerning the challenged action. The student may be represented by counsel at the appeal. Representatives of Windsor Charter Academy and the parents may make brief statements to the Executive Board, but no new evidence may be presented unless such evidence was not reasonably discoverable at the time of the hearing. Members of the Executive Board may ask questions for purposes of clarification of the record. The Executive Board will make final determination regarding the expulsion or denial of admission to the student and will inform the student and his parent/guardian of the right to judicial review.

- g. **Information to parents.** Upon expelling a student, Windsor Charter Academy personnel shall provide information to the student's parent/guardian concerning the educational alternatives available to the student during the period of expulsion, including the right of parents to request that the Windsor Charter Academy provide services during the expulsion. If the parent/guardian chooses to provide a home-based education program for the student, Windsor Charter Academy personnel will assist the parent in obtaining appropriate curricula for the student if requested by the parent/guardian.

If a student is expelled and is not receiving educational services through Windsor Charter Academy, Windsor Charter Academy shall contact the expelled student's parent/guardian at least once every 60 days until the student is eligible to re-enroll to determine whether the child is receiving educational services. Windsor Charter Academy personnel need not contact the parent/guardian after the student is enrolled in another school district or in an independent or parochial school, or if the student is committed to the department of human services or sentenced through the juvenile justice system.

- h. Readmittance. A student who has been expelled shall be prohibited from enrolling or re-enrolling in the same school in which the victim of the offense or member of the victim's immediate family is enrolled or employed when:
- i. the expelled student was convicted of a crime, adjudicated a juvenile delinquent, received a deferred judgment or was placed in a diversion program as a result of committing the offense for which the student was expelled;
 - ii. there is an identifiable victim of the expelled student's offense; and
 - iii. the offense for which the student was expelled does not constitute a crime against property.

If Windsor Charter Academy has no actual knowledge of the name of the victim, the expelled student shall be prohibited from enrolling or re-enrolling only upon request of the victim or a member of the victim's immediate family.

No student will be readmitted to school until after a meeting between the principal or designee and the parent/guardian has taken place except that if the administrator cannot contact the parent/guardian or if the parent/guardian repeatedly fails to appear for scheduled meetings, the administrator may readmit the student.

Crimes of Violence or Unlawful Sexual Behavior

Whenever Windsor Charter Academy is notified that a student at least 12 years of age but under 18 years of age has been charged in juvenile court with an offense that would constitute a crime of violence or unlawful sexual behavior if

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committed by an adult, or has been charged in district court with a crime of violence or unlawful sexual behavior, the Executive Director shall determine whether the student has exhibited behavior that is detrimental to the safety, welfare and morals of the other students or personnel at school, and whether educating the student at school may disrupt the learning environment, provide a negative example for other students, or create a dangerous and unsafe environment for students, teachers and other school personnel.

If it is determined that the student should not be educated at school, Windsor Charter Academy may institute procedures to suspend or expel the student. Alternatively, Windsor Charter Academy may delay consideration of the student's suspension or expulsion pending the outcome of the juvenile court or district court proceedings, during which Windsor Charter Academy shall provide the student with an appropriate alternate education program. The time that a student spends in an alternate education program shall not be considered a period of suspension or expulsion.

As used in this policy, a "crime of violence" means any of the following crimes as defined by law committed, conspired to be committed or attempted to be committed by a student in connection with which the student used or possessed and threatened the use of a deadly weapon, or caused serious bodily injury or death to any other person except another participant: (1) any crime against an at-risk adult or at-risk juvenile; (2) murder; (3) first or second degree assault; (4) kidnapping; (5) sexual assault; (6) unlawful sexual contact; (7) sexual assault on a child; (8) sexual assault on a child by one in a position of trust; (9) internet sexual exploitation of a child; (10) invasion of privacy for sexual gratification; (11) aggravated robbery; (12) first degree arson; (13) first degree burglary; (14) escape; or (15) criminal extortion. "Crime of violence" also means any felony unlawful sexual offense in which the student caused bodily injury to the victim or in which the student used threats, intimidation or force against the victim.

As used in this policy, "unlawful sexual behavior" means any of the following offenses as defined by law or criminal attempt, conspiracy, or solicitation to commit any of the following offenses: (1) sexual assault; (2) unlawful sexual contact; (3) sexual assault on a child; (4) sexual assault on a child by one in a position of trust; (5) enticement of a child; (6) incest or aggravated incest; (7) trafficking in children; (8) sexual exploitation of children; (9) procurement of a child for sexual exploitation; (10) indecent exposure; (11) soliciting for child prostitution; (12) pandering of a child; (13) procurement of a child; (14) keeping a place of child prostitution; (15) pimping of a child; (16) inducement of child prostitution; (17) patronizing a prostituted child; (18) promotion of obscenity to a minor; (19) wholesale promotion of obscenity to a minor; (20) internet luring of a

child; (21) internet sexual exploitation of a child; (22) two or more incidents of public indecency within any five-year period; (23) invasion of privacy for sexual gratification; or (24) second-degree kidnapping, if the person kidnapped is the victim of a sexual offense.

Students of Special Education Students.

Any discipline of students identified as students with disabilities under the IDEA or Section 504 shall be conducted in accordance with the state and federal laws and regulations concerning the discipline of students with disabilities.

Communication of Disciplinary Information.

The principal shall communicate discipline information concerning any student enrolled in the school to any teacher who has direct contact with the student in the classroom and to any counselor who has direct contact with the student.

Any teacher or counselor who receives such information shall maintain the confidentiality of the information and does not have the authority to communicate the information to any other person. The student and his/her parent may challenge the accuracy of the disciplinary information by making a written request for review to the Executive Director

Procedure for Suspension

The following procedures shall be followed in the suspension of students:

- i. ~~*Informal Hearing.* Prior to the student's removal from school, the student shall receive an informal hearing before the school principal or principal's designee unless an emergency requires immediate removal of the student, in which case an informal hearing shall be held as soon as practicable after removal. The student will be given an opportunity to admit or deny the accusation and to give his or her version of the events. The administrator may hold a more extensive hearing in order to gather relevant information prior to making a decision on the contemplated action.~~
- ii. ~~*Timing.* The notice and informal hearing should precede removal of the student from school. There need be no delay between the time notice is given and the time of the informal hearing.~~
- iii. ~~*If the Student's Presence in School Presents a Danger.* Notice and an informal hearing need not be given prior to removal from school where a student's presence poses a continuing danger to persons or property or an ongoing threat is disrupting the academic process. In this case, an informal hearing will follow as soon after the student's removal as practicable.~~

~~iv.—Notice to Parent(s)/Guardian(s). If possible, the principal or designee shall immediately, by phone or by personal contact, inform the parent(s)/guardian(s) of the student's suspension and shall immediately confirm such notification in writing by mail. The notice will contain the following basic information:~~

- ~~• A statement of the charges against the student.~~
- ~~• A statement of what the student is accused of doing.~~
- ~~• A statement of the basis of the allegation. Specific names may be withheld if necessary.~~

- ~~• The period of the suspension and the time and place for the parent(s)/guardian(s) to meet with the suspending authority to review the suspension.~~

~~v.—Transfer of Custody. A suspended student shall be required to leave the school grounds immediately after the parent(s)/guardian(s) and the principal or designee have determined the best way to transfer custody of the student to the parent(s)/guardian(s).~~

~~vi.—A suspended student shall not be readmitted to school until the student's parent(s)/guardian(s) has met with the principal or designee, or, in the discretion of the school principal or designee, the parent(s)/guardian(s) has substantially agreed to review the suspension with the principal or designee. However, the student may be readmitted if the principal or designee cannot contact the parent(s)/guardian(s) or if the parent(s)/guardian(s) repeatedly fails to appear for the scheduled meeting.~~

~~vii.—The principal or designee shall provide an opportunity for the student to make up school work during the period of suspension to allow the student to reintegrate into the educational program following the suspension. The principal may award appropriate credit for the assigned make-up work.~~

Expulsion or Denial of Admission from School

~~A.—Authority. Unless otherwise determined by the Executive Board in any particular case, the Executive Board delegates the power to expel and deny admission of students to the Executive Director provided that at the next meeting of the Board, the Executive Director shall report on each case that has been recommended for expulsion, briefly describing the circumstances and the reason for the action given.~~

- ~~B. The decision of the Executive Director may, upon the written request of the student or parent(s)/guardian(s) within ten calendar days after receipt of the Executive Director's decision, be appealed to the Executive Board. Failure to request an appeal within ten calendar days shall result in a waiver of the right to appeal, and the Executive Director's decision shall become final.~~
- ~~C. When the student is beyond the compulsory attendance age, recommendation for expulsion may be avoided by a mutual agreement between the parent(s)/guardian(s) and building principal that the parent(s)/guardian(s) withdraw the student from school.~~
- ~~D. Procedures for Expulsion or Denial of Admission~~
- ~~i. The principal may recommend to the Executive Director that a student be expelled from or denied admission to school.~~
 - ~~ii. The principal shall make such recommendation in writing to the Executive Director, setting forth his/her specific reasons for the recommendation.~~
 - ~~iii. If the Executive Director believes that there is a reasonable basis to support the principal's recommendation, he/she shall schedule the matter for a hearing and, in advance of the hearing, shall notify the parent(s)/guardian(s) of the child, in writing, as to the following matters: (a) the time and place of the hearing; (b) the fact that the principal is recommending expulsion or denial of admission; (c) a statement of the basic facts on which the expulsion or denial of admission recommendation is based and a statement of the statutory and policy authority for the recommended expulsion or denial of admission; (d) a statement that the student and his/her parent(s)/guardian(s) may be present at the hearing and hear all information against him/her; that the student will have an opportunity to present relevant information in his/her own behalf, and that the student may be accompanied and represented by an attorney or other representative if he/she so chooses; and (e) a statement that failure of the student and his/her parent(s)/guardian(s) to attend said hearing or to be otherwise represented at said hearing will constitute a waiver of any further rights of the student in respect to the matter of the student's expulsion or denial of admission.~~
 - ~~iv. If no hearing is requested by the student and his/her parent(s)/guardian(s), the Executive Director may take action based upon the oral and written recommendation of the principal.~~

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- v. ~~No continuance of the hearing shall be granted except at the request of the student and his/her parent(s)/guardian(s) for good cause or in the event of an unavoidable emergency; and in any such case the continued hearing shall be set as soon as possible from the date of the original hearing.~~
- vi. ~~The hearing shall be conducted by the Executive Director or by his or her designee acting as a hearing officer, except that in those cases where the Executive Board has determined not to delegate the authority to expel or deny the admission of any student in which case the Executive Board shall conduct the hearing.~~
- vii. ~~At the hearing, technical rules of evidence shall not be applicable and the Executive Director or the Executive Board may consider and give appropriate weight to such credible information as deemed appropriate; provided, that a recitation of any such information shall appear in the record and the student and his/her parent(s)/guardian(s) shall be informed of the nature of such information. In addition, the following procedures shall apply:~~
- ~~• Testimony which is repetitious, irrelevant, immaterial, scandalous, or impertinent may be limited.~~
 - ~~• Testimony of witnesses shall be presented under oath.~~
 - ~~• The student, his/her parent(s)/guardian(s), or his/her representative may question witnesses and may present testimony or evidence for consideration by the Executive Director, but may not question the Executive Director.~~
 - ~~• An audio recording of the proceeding shall be kept so as to enable a transcript of the testimony to be prepared for purposes of an appeal.~~
 - ~~• If a hearing officer conducts the hearing, the hearing officer will make specific factual findings and will promptly submit to the Executive Director these findings and a recommendation regarding the expulsion or denial of admission.~~
 - ~~• The Executive Director will review the hearing officer's factual findings and recommendation, or if the Executive Director or Executive Board conducts the hearing, the Executive Director or Executive Board will make factual findings. The Executive Director or Executive Board shall render a written decision which includes findings of fact sufficient in content to apprise the student, his/her parent(s)/guardian(s), or a reviewing court of the~~

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factual basis for the decision. The written decision shall be rendered within five school days following the hearing, and shall be delivered to the student and his/her parent(s)/guardian(s) by personal delivery or by certified mail. In the event of an order of expulsion or denial of admission, the decision of the Executive Director shall include information for appeal to the Executive Board and the decision of the Executive Board shall include information for appeal to the court, as appropriate.

E. If an appeal of the Executive Director's decision to the Executive Board is properly requested, the Executive Board shall review the record created at the hearing, the findings and recommendation of the Executive Director, and the Executive Director's decision. The student may be represented by counsel at the appeal. Representatives of Windsor Charter Academy and the parent(s)/guardian(s) may make brief statements to the Executive Board but no new evidence shall be presented, unless such evidence was not reasonably discoverable at the time of the hearing. The Executive Board shall make a final determination regarding the expulsion or denial of admission of the student and shall inform the student and his or her parent(s)/guardian(s) of the right to judicial review.

F. Post-Expulsion Matters

- i. If a student between the ages of seven and 17 is expelled for the remainder of a school year, the parent(s)/guardian(s) of the student shall be responsible for assuring compliance with the compulsory school attendance laws during the period of expulsion. Windsor Charter Academy encourages all parent(s)/guardian(s) to provide for their student's education if the student is expelled for any period.
- ii. Upon expelling a student, Windsor Charter Academy shall provide information to the student's parent(s)/guardian(s) concerning the educational alternatives available to the student during the period of expulsion. If the parent(s)/guardian(s) chooses to provide a home-based educational program for the student, Windsor Charter Academy shall assist the parent(s)/guardian(s) in obtaining appropriate curricula for the student. Upon request of a student or student's parent(s)/guardian(s), Windsor Charter Academy shall provide for any student who is expelled from Windsor Charter Academy educational services deemed appropriate for the student by Windsor Charter Academy.
- iii. If a student is expelled for the remainder of the school year and the student is not receiving educational services through Windsor Charter Academy, Windsor Charter Academy shall contact the student's

~~parent(s)/guardian(s) at least once every 60 days until the beginning of the next school year to determine whether the student is receiving educational services. Windsor Charter Academy need not contact the student's parent(s)/guardian(s) after the student is enrolled in another school district, or in an independent or parochial school, or if the student is committed to the Department of Human Services or is sentenced pursuant to the Children's Code contained in Article 2 of Title 19 of the Colorado Revised Statutes.~~

Classroom Suspension

~~A. Authority. A teacher may immediately remove a student from the teacher's classroom for one day if the student's behavior:~~

- ~~• Violates the code of conduct adopted by the Executive Board.~~
- ~~• Is dangerous, unruly, or disruptive.~~
- ~~• Seriously interferes with the ability of the teacher to teach the class or other students to learn.~~

~~A student with a disability may be removed from class and placed in an alternative educational setting only to the extent authorized by state and federal laws and regulations.~~

~~B. Procedures for Classroom Suspension: The teacher initiating a one-day classroom suspension shall provide the principal or designee with assignments and other course work to be completed by the student during the period of suspension.~~

- ~~i. As soon as practicable, the building principal or designee shall notify the student's parent(s)/guardian(s), in writing, that the student was removed from class. The written notice shall specify the class from which the student was removed, the duration of the removal, and the basis for the removal as stated by the teacher. The notice shall provide an opportunity for the parent(s)/guardian(s) to attend a student teacher conference regarding the removal. If the student's removal from class is also subject to disciplinary action (i.e., suspension or expulsion) for the particular classroom misconduct, the parent(s)/guardian(s) shall also be notified of the disciplinary action in accordance with legal and policy requirements.~~
- ~~ii. The teacher may develop a behavior plan approved by the principal after a student's first one-day classroom suspension during any grading term (quarter, trimester or semester) and shall develop a behavior plan approved by the principal after a student's second one-day classroom~~

- suspension during any grading term. The behavior plan shall indicate that upon the third removal from class during a grading period for causing a material and substantial disruption, a student may be officially removed from the teacher's class for the remainder of the grading term. The teacher shall provide a copy of the behavior plan, as well as a copy of each revision thereto, to the student and the student's parent(s)/guardian(s).
- iii. For any student removed from the classroom for the remainder of a grading term as provided in subparagraph ii. above, the teacher responsible for the removal shall provide the principal or designee with a lesson plan, assignments, other course work, quizzes, and exams for the remainder of the grading term so as to allow the student to complete and receive credit for the course. The principal shall be responsible for determining the appropriate educational placement of the student. The principal's decision regarding placement is final.
 - iv. Classroom suspensions may count as suspensions for purposes of declaring a student as "habitually disruptive," in accordance with Windsor Charter Academy policy and regulations.
 - v. A teacher's ability to impose classroom suspensions of special education students shall be subject to governing law and Windsor Charter Academy's policies and regulations concerning suspension/expulsion of students with disabilities.
- C. Removal from class under this policy does not prohibit Windsor Charter Academy from pursuing or implementing additional disciplinary measures, including but not limited to detentions, suspensions, or expulsions for the conduct or behavior for which the student was removed, in accordance with Windsor Charter Academy policy concerning student suspensions, expulsions and other disciplinary interventions.

Crimes of Violence or Unlawful Sexual Behavior

When a petition is filed in juvenile court or district court that alleges a student between the ages of 12 to 18 years has committed an offense that would constitute a crime of violence or unlawful sexual behavior as defined by state law, if committed by an adult, the Executive Board or its designee shall determine whether the student has exhibited behavior that is detrimental to the safety or welfare of the other students or school personnel, and whether educating the student in the school may disrupt the learning environment, provide a negative example for other students, or create a dangerous and unsafe environment for students, teachers, and other school personnel.

If the Executive Board determines that the student should not be educated in the school, it will delegate the power to its Executive Director in determining the appropriate disciplinary action, including instituting procedures to suspend or expel the student. Alternatively, Windsor Charter Academy may delay consideration of the student's expulsion pending the outcome of the juvenile or district court proceedings, in which case it shall be the responsibility of the Windsor Charter Academy to provide the student with an appropriate alternative education program as specified in state law. The time that a student spends in an alternate education program shall not be considered a period of suspension or expulsion. If the student pleads guilty to the charge, is found guilty or is adjudicated a delinquent juvenile, the Executive Board or designee may proceed to expel the student following the procedures set forth in these regulations.

Information regarding the details of the alleged crime of violence or unlawful sexual behavior will be used by the Executive Board or its designee for the purposes set forth in this policy, but shall remain confidential unless the information is otherwise available to the public by law.

Students of Special Education

Any discipline of students identified as students with disabilities under the IDEA or Section 504 shall be conducted in accordance with the provisions of Policy JKB concerning the discipline of students with disabilities.

Communication of Disciplinary Information

The principal shall communicate discipline information concerning any student enrolled in the school to any teacher who has direct contact with the student in the classroom and to any counselor who has direct contact with the student. Any teacher or counselor who receives such information shall maintain the confidentiality of the information and does not have the authority to communicate the information to any other person. The student and his/her parent(s)/guardian(s) may challenge the accuracy of the disciplinary information by making a written request for review to the Executive Director or his/her designee.

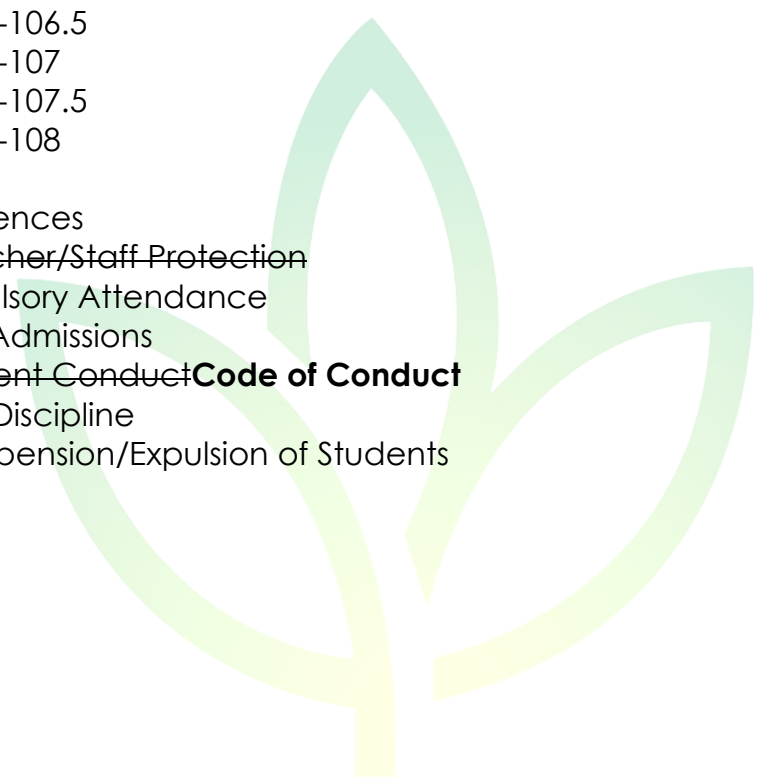
November 2023

Legal References

C.R.S. 16-22-102(9)
C.R.S. 18-1.3-406
C.R.S. 22-32-109.1 (2)(a)
C.R.S. 22-32-109.1 (2)(a)(I)(E)
C.R.S. 22-32-109.1 (3)
C.R.S. 22-32-144
C.R.S. 22-33-105
C.R.S. 22-33-106
C.R.S. 22-33-106.3
C.R.S. 22-33-106.5
C.R.S. 22-33-107
C.R.S. 22-33-107.5
C.R.S. 22-33-108

Cross References

~~GBGB, Teacher/Staff Protection~~
JEA Compulsory Attendance
JF Student Admissions
JICDA Student Conduct **Code of Conduct**
JK Student Discipline
JKD JKE Suspension/Expulsion of Students



6.2.3 POLICIES

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	Policy JBB Sexual Harassment, First Read
Agenda Item:	6.2.3
Pertinent Background Information:	Legislators passed SB23-296, Prevent Harassment and Discrimination in Schools. The bill makes substantial changes to public schools' harassment and discrimination investigation process, including adding a new definition of harassment or discrimination. Policy JBB has been updated accordingly.
Financial Considerations:	NA
Recommendation(s):	It is the recommendation to approve the revision to Policy JBB Sexual Harassment on first read.
Attachments:	Policy JBB Sexual Harassment



SEXUAL HARASSMENT

The Executive Board recognizes that sexual harassment can interfere with a student's academic performance and emotional and physical well-being and that preventing and remedying sexual harassment in schools is essential to ensure a non-discriminatory, safe environment in which students can learn. In addition, sexual harassment is recognized as a form of sex discrimination and thus is a violation of the laws that prohibit sex discrimination.

Windsor Charter Academy's Commitment

Windsor Charter Academy is committed to maintaining a learning environment that is free from sexual harassment. It is a violation of policy for any staff member to harass students or for students to harass other students through conduct or communications of a sexual nature or to retaliate against anyone that reports sexual harassment or participates in a harassment investigation.

Windsor Charter Academy shall investigate all indications, informal reports and formal grievances of sexual harassment by students, staff or third-parties and appropriate corrective action shall be taken. Corrective action includes taking all reasonable steps to end the harassment, to make the harassed student whole by restoring lost educational opportunities, to prevent harassment from recurring and to prevent retaliation against anyone who reports sexual harassment or participates in a harassment investigation.

Sexual Harassment Defined

Pursuant to Title IX of the Educational Amendments of 1972, "sexual harassment" means conduct on the basis of sex that satisfies one or more of the following:

- 1. A school employee conditioning education benefits on participation in unwelcome sexual conduct (i.e., quid pro quo);**
- 2. Unwelcome conduct that a reasonable person would determine is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity; or**
- 3. Sexual assault, dating violence, domestic violence, or stalking.**

Pursuant to state law, “harassment” means any unwelcome physical or verbal conduct or communication directed at a person or group because of their membership in a protected class, which conduct or communication is subjectively offensive to the individual alleging harassment and objectively offensive to a reasonable individual who is a member of the same protected class. The conduct or communication must satisfy one or more of the following, under the preponderance of the evidence:

1. A school employee conditioning educational benefits or terms of employment on participation in unwelcome sexual conduct or communication (i.e., quid pro quo)
2. The conduct or communication unreasonably interferes with the individual’s work performance or creates an intimidating, hostile, or offensive working environment.

Sexual Harassment Prohibited

Unwelcome sexual advances, requests for sexual favors, or other verbal, nonverbal or physical conduct of a sexual nature may constitute sexual harassment, even if the harasser and the harassed are the same sex and whether or not the harassed resists or submits to the harasser, when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of a student’s participation in an education program or activity.
2. Submission to or rejection of such conduct by a student is used as the basis for education decisions affecting the student.
3. Such conduct is sufficiently severe, persistent or pervasive such that it limits a student’s ability to participate in or benefit from an education program or activity or it creates a hostile or abusive educational environment. For a one-time incident to rise to the level of harassment, it must be severe.

For purposes of this policy, “sexual harassment” includes unwelcome conduct of a sexual nature that does not fall under Title IX for reason including, but not limited to: the conduct does not meet Title IX’s definition of sexual harassment; the conduct does not occur in the district’s education programs or activities as defined by Title IX; or the conduct does not occur in the United States.

Sexual harassment may include, but is not limited to:

1. Sex-oriented verbal “kidding,” abuse or harassment.
2. Pressure for sexual activity.
3. Repeated remarks to a person with sexual implications.

- ~~4. Unwelcome touching, such as patting, pinching or constant brushing against the body of another.~~
- ~~5. Suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's grades or similar personal concerns.~~
- ~~6. Sexual violence.~~

~~Any conduct of a sexual nature directed by a student toward a staff member or by a staff member toward a student is presumed to be unwelcome and will constitute sexual harassment.~~

Reporting, Investigation and Sanctions

Students are encouraged to report all incidences of sexual harassment to either a teacher, counselor or principal in their school building and file a complaint. All reports and indications of sexual harassment from students, Windsor Charter Academy employees and third parties must be forwarded to the Title IX Coordinator.

Windsor Charter Academy will initiate and conduct an investigation in accordance with the appropriate procedures **addressing sex-based discrimination and sexual harassment**. ~~If the alleged conduct falls under Title IX, Windsor Charter Academy will investigate the allegations in accordance with AC-R-2. If the alleged conduct does not fall under Title IX, Windsor Charter Academy will investigate the allegations in accordance with AC-R-1 or another appropriate policy.~~

All matters involving sexual harassment reports must remain confidential to the extent possible as long as doing so is in accordance with applicable law and policy and does not preclude Windsor Charter Academy from responding effectively to the harassment or preventing future harassment. **Filing a complaint or otherwise reporting sexual harassment will not reflect upon the individual's status or affect grades.**

Any student found to have engaged in sexual harassment may be subject to discipline, including, but not limited to, being placed under a remedial discipline plan, suspension or expulsion, subject to applicable procedural requirements and in accordance with applicable law.

Windsor Charter Academy will take appropriate corrective action to: make the harassed student whole by restoring lost educational opportunities; prevent harassment from recurring; or prevent retaliation against anyone who reports sexual harassment or participates in a harassment investigation. A formal report

or finding of harassment will not be required before a district takes corrective action.

Notice and Training

To reduce unlawful discrimination and harassment and ensure a respectful school environment, the administration is responsible for providing notice of this policy and complaint procedures in Windsor Charter Academy schools and departments. **All communications regarding this policy must be written in simple and age-appropriate language.** The policy and complaint procedures must be referenced in all student and employee handbooks, **described in hard-copy notices posted at schools**, and otherwise be made available to all students, staff, and members of the public through electronic or hard-copy distribution.

All students and Windsor Charter Academy employees will receive periodic training related to recognizing and preventing sexual harassment. Windsor Charter Academy employees will receive additional periodic training related to handling reports of sexual harassment. Training material are available to the public on the Windsor Charter Academy's website.

Windsor Charter Academy Executive Board

Adopted: March 2016

September 2020

February 2021

November 2023

Legal References

20 U.S.C. § 1681 et seq. (~~Title IX of the Education Amendments of 1972~~)

C.R.S. 22-32-109 (1)(II)

C.R.S. 22-1-143

C.R.S. 24-34-402 **(1.3)(a)**

Cross References

AC Nondiscrimination/Equal Opportunity

AC-R Nondiscrimination/Equal Opportunity (Complaint and Compliance Process)

AC-R-2 Sex-Based Discrimination and Sexual Harassment Investigation Procedures

AC-E-1 Nondiscrimination/Equal Opportunity (Sample Notice)

JLF-R Reporting Child Abuse/Child Protection—Regulation



6.2.4 POLICIES

Memorandum To:	Windsor Charter Academy Executive Board
From:	Dr. Teeples
Date:	September 22, 2023
Re:	Staff Member Dress, Second Read
Agenda Item:	6.2.4
Pertinent Background Information:	This policy reflects a change in the staff member dress code with clarifying language that supports the original intent for jewelry—"no facial piercings with the exception of a small nose stud" rather than current language "no facial piercing with the exception of a small studded nose ring."
Financial Considerations:	NA
Recommendation(s):	It is the recommendation to approve the revision to GBEBA Staff Member Dress on second read.
Attachments:	Policy GBEBA Staff Member Dress



STAFF MEMBER DRESS

All staff members are representatives of Windsor Charter Academy. Staff shall dress appropriately to show a high degree of personal respect and character. Staff dress shall be a direct reflection of the level of character and respect representative of Windsor Charter Academy.

During the workday when students are in school, parent-teacher conferences, and at all work-related activities, employees shall adhere to a professional standard of dress and shall be neat and clean in appearance. Below are some general expectations:

Pants & Capris

- Capris are acceptable as long as they are professional. Fleece pants are not acceptable.
- Denim pants (in any color) are not acceptable, unless worn on Jeans Days. Jeans should not be acid washed or frayed, but rather professional in nature.
- Low riding pants/slacks are not acceptable.

Skirts & Dresses

- Skirts and dresses must be no shorter than a vertical credit card length above the knee.
- No dresses, skirts, or clothing can be sheer or be seen through. An undergarment must be worn for clothing such as this to be considered professional.

Shirts

- No spaghetti strap shirts. Shirts must extend to the shoulder with finished seams.
- Shirts must conceal cleavage, sides, back, shoulders, and midriff
- Fleece tops are for outerwear only.

Shoes

- No Crocs, flip flops, jellied, and or beach wear shoes of any kind.

Policy GBEBA

- Dress sandals are acceptable as long as they are dressy.

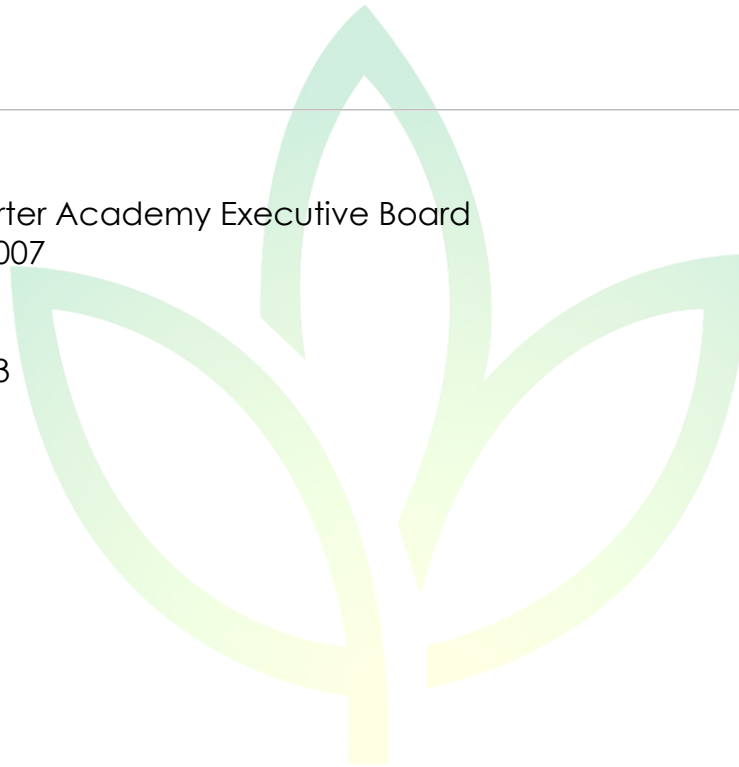
Hair

- Facial hair must be well groomed and natural color.
- Staff may highlight their hair, but they shall not be allowed to dye it any color that is not a natural hair color, including hair extensions.
- No Mohawks and any other hair design that administration deems distracting to learning.

Jewelry

- No facial piercings with the exception of a small nose stud (no hoops or rings).

Windsor Charter Academy Executive Board
December 2007
April 2016
April 2017
October 2023



Memorandum To:	Windsor Charter Academy Executive Board
From:	SarahGennie Colazio
Date:	September 22, 2023
Re:	September 2023 Financials
Agenda Item:	6.3.1
Pertinent Background Information:	Each month the Finance Committee meets to review monthly financials.
Financial Considerations:	The financials summarize the work that has occurred
Recommendation(s):	It is the recommendation to approve the September financials.
Attachments:	September Financials

Committee

Donna James, Board Treasurer and Chair
John Feyen, Board Member
Rebecca Teeples, Executive Director
SarahGennie Colazio, Finance Director

Paige Adams, Member
Matt Meuli, Member
Sara Bakula, Member-absent

Lauren Miller, Business Manager~ attends as a resource to the Finance Committee

Agenda 10.18.23

Meeting called to order 4:01pm

1. Review September Financials
 - a. Rev & Exp
 - b. Balance Sheet
 - c. Student Fund Financials
 - d. Credit Card Statement
 - e. Purchases Detail (Check Debit Register)
 - f. Motion to approve financials by Donna, second by Matt, motion passes unanimously.

2. Review 2022-2023 Audit
 - a. Motion to approve audit by Donna, second by Matt, motion passes unanimously.

3. Next Meeting **Wednesday November 15th, 4:00pm.**

Meeting adjourned 5:00pm

Rev and Exp as of 9.30.23

Printed: 10/19/2023 10:11 AM
Windsor Charter Academy

Charter School 11						
Account Type	I	Revenue				
Source of Revenue/Objec	1500	Earnings on Investments				
Description		Y.T.D. Activity	Current Budget	Budget Balance	% of Budget	
1500	Earnings on Investments	18,506.57	57,502.00	38,995.43	32.18	
1700	Pupil Activities	22,008.00	83,048.00	61,040.00	26.50	
1900	Other Revenue from Local Sources	7,377.84	130,546.00	123,168.16	5.65	
3000	Revenue from State Sources	0.00	167,850.00	167,850.00	0.00	
3900	Other Revenue From State Sources	51,322.83	473,751.00	422,428.17	10.83	
5200	Interfund Transfers	0.00	511,000.00	511,000.00	0.00	
5600	Direct Allocations	1,427,513.37	16,898,939.00	15,471,425.63	8.45	
I	Revenue	<u>1,526,728.61</u>	<u>18,322,636.00</u>	<u>16,795,907.39</u>	<u>8.33</u>	* Account Type
0100	Salaries	773,826.80	9,305,268.00	8,531,441.20	8.32	
0200	Employee Benefits	242,402.02	3,719,278.00	3,476,875.98	6.52	
0300	Purchased Professional and Technical Services	12,859.34	112,691.00	99,831.66	11.41	
0400	Purchased Property Services	149,451.92	2,050,097.00	1,900,645.08	7.29	
0500	Other Purchased Services	190,705.74	1,817,925.00	1,627,219.26	10.49	
0600	Supplies	59,701.92	637,649.36	577,947.44	9.36	
0700	Property	686,918.70	16,326,013.00	15,639,094.30	4.21	
0800	Other Objects	19,643.95	(15,893,300.00)	(15,912,943.95)	-0.12	
0900	Other Uses of Funds	0.00	0.00	0.00	0.00	
X	Expense	<u>2,135,510.39</u>	<u>18,075,621.36</u>	<u>15,940,110.97</u>	<u>11.81</u>	* Account Type
11	Charter School	<u><u>608,781.78</u></u>	<u><u>(247,014.64)</u></u>	<u><u>(855,796.42)</u></u>	<u><u>-246.46</u></u>	Fund

Rev and Exp as of 9.30.23

Printed: 10/19/2023 10:11 AM
Windsor Charter Academy

Food Service Fund 21					
Account Type	I	Revenue			
Source of Revenue/Objec	1900	Other Revenue from Local Sources			
Description		Y.T.D. Activity	Current Budget	Budget Balance	% of Budget
1900	Other Revenue from Local Sources	2,468.50	37,000.00	34,531.50	6.67
3900	Other Revenue From State Sources	81,441.53	941,323.99	859,882.46	8.65
5200	Interfund Transfers	0.00	0.00	0.00	0.00
I	Revenue	<u>83,910.03</u>	<u>978,323.99</u>	<u>894,413.96</u>	<u>8.58</u> * Account Type
0100	Salaries	31,538.69	316,013.44	284,474.75	9.98
0200	Employee Benefits	13,098.82	149,613.16	136,514.34	8.76
0300	Purchased Professional and Technical Services	(11.87)	0.00	11.87	0.00
0400	Purchased Property Services	29.53	1,000.00	970.47	2.95
0500	Other Purchased Services	35,231.52	350,500.00	315,268.48	10.05
0600	Supplies	4,206.60	100,242.99	96,036.39	4.20
X	Expense	<u>84,093.29</u>	<u>917,369.59</u>	<u>833,276.30</u>	<u>9.17</u> * Account Type
21	Food Service Fund	<u>183.26</u>	<u>(60,954.40)</u>	<u>(61,137.66)</u>	<u>-0.30</u> Fund

Rev and Exp as of 9.30.23

Printed: 10/19/2023 10:11 AM
Windsor Charter Academy

Pupil Activity Fund 23						
Account Type	I	Revenue				
Source of Revenue/Objec	1900	Other Revenue from Local Sources				
Description		Y.T.D. Activity	Current Budget	Budget Balance	% of Budget	
1900	Other Revenue from Local Sources	54,039.15	0.00	(54,039.15)	0.00	
I	Revenue	54,039.15	0.00	(54,039.15)	0.00	* Account Type
0600	Supplies	22,966.93	228,566.79	205,599.86	10.05	
X	Expense	22,966.93	228,566.79	205,599.86	10.05	* Account Type
23	Pupil Activity Fund	<u>(31,072.22)</u>	<u>228,566.79</u>	<u>259,639.01</u>	<u>-13.59</u>	Fund

Rev and Exp as of 9.30.23

Printed: 10/19/2023 10:11 AM
Windsor Charter Academy

Building Corporation 61						
Account Type	I	Revenue				
Source of Revenue/Objec	1500	Earnings on Investments				
Description		Y.T.D. Activity	Current Budget	Budget Balance	% of Budget	
1500	Earnings on Investments	9,235.14	100,800.00	91,564.86	9.16	
1900	Other Revenue from Local Sources	115,716.67	1,485,213.00	1,369,496.33	7.79	
2000	Revenue from Intermediate Sources	387.17	15,000.00	14,612.83	2.58	
I	Revenue	<u>125,338.98</u>	<u>1,601,013.00</u>	<u>1,475,674.02</u>	<u>7.83</u>	* Account Type
0700	Property	0.00	525,000.00	525,000.00	0.00	
0800	Other Objects	885,063.47	1,464,270.00	579,206.53	60.44	
0900	Other Uses of Funds	0.00	115,800.00	115,800.00	0.00	
X	Expense	<u>885,063.47</u>	<u>2,105,070.00</u>	<u>1,220,006.53</u>	<u>42.04</u>	* Account Type
61	Building Corporation	<u>759,724.49</u>	<u>504,057.00</u>	<u>(255,667.49)</u>	<u>150.72</u>	Fund
	Report Total:	<u>(1,337,617.31)</u>	<u>(424,654.75)</u>	<u>912,962.56</u>	<u>314.99</u>	

Balance Sheet

Printed: 10/17/2023 7:57 PM
Windsor Charter Academy

Charter School 11						
Account Class	8100	Current Assets				
	Description		Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
Current Assets						
	Bingo Checking Acct		551.11	0.00	551.11	11-950-00-0000-8101-000-0000
	General Fund Checking 1stBANK		2,157,135.74	(626,339.09)	1,530,796.65	11-950-00-0000-8102-000-0000
	Health Insurance Checking 1stBank		782,967.73	(59,190.73)	723,777.00	11-950-00-0000-8102-000-0000
	COLOTRUST Account		3,842,543.93	17,425.49	3,859,969.42	11-950-00-0000-8102-000-0000-9393
	Savings 1stBANK		442,967.77	879.86	443,847.63	11-950-00-0000-8102-000-0000-9393
	Savings 1stBANK- CC		101,302.30	201.22	101,503.52	11-950-00-0000-8102-000-0000-9393
	MSHS Petty Cash		82.21	0.00	82.21	11-950-00-0000-8103-000-0000
	PTC/Booster Petty Cash		18.56	0.00	18.56	11-950-00-0000-8103-000-0000
	Food Service Petty Cash		133.00	0.00	133.00	11-950-31-0000-8103-000-0000
	Due From Food Service		143,554.34	44,298.02	187,852.36	11-950-31-0000-8141-000-0000
8100	Current Assets		<u>7,471,256.69</u>	<u>(622,725.23)</u>	<u>6,848,531.46</u>	* Account Class
Fixed Assets						
	Construction in progress		1,458,328.93	0.00	1,458,328.93	11-950-00-0000-8231-000-0000-9393
8200	Fixed Assets		<u>1,458,328.93</u>	<u>0.00</u>	<u>1,458,328.93</u>	* Account Class
Liabilities						
	Accounts Payable		(110,231.44)	3,821.96	(106,409.48)	11-950-00-0000-7421-000-0000
	Rental Deposits Liability		(800.00)	0.00	(800.00)	11-950-00-0000-7421-000-0000
	Accrued Salaries		(9,121.66)	118.19	(9,003.47)	11-950-00-0000-7461-000-0000
	BOCES Tuition Deduction		(525.00)	5,775.00	5,250.00	11-950-00-0000-7471-000-0000
	Deferred Grant Revenue		(11,171.94)	0.00	(11,171.94)	11-950-00-0000-7482-000-0000-9393
	PERA & Life Liab		3.06	0.38	3.44	11-950-04-0000-7471-000-0000
	Health/Dental/Vision Liab		(29,749.33)	(16,597.24)	(46,346.57)	11-950-05-0000-7471-000-0000
7400	Liabilities		<u>(161,596.31)</u>	<u>(6,881.71)</u>	<u>(168,478.02)</u>	* Account Class
Reserved Co Dept of Ed use only.						
	Tabor Reserve		(459,000.00)	0.00	(459,000.00)	11-950-00-0000-6721-000-0000
	Unreserved Fund Balance		(7,583,496.60)	0.00	(7,583,496.60)	11-950-00-0000-6770-000-0000
	Gen Fund Net Income/Loss		(704,667.55)	608,781.78	(95,885.77)	11-950-00-0000-6775-000-0000
6100	Reserved Co Dept of Ed use only.		<u>(8,747,164.15)</u>	<u>608,781.78</u>	<u>(8,138,382.37)</u>	* Account Class
11	Charter School		<u><u>20,825.16</u></u>	<u><u>(20,825.16)</u></u>	<u><u>0.00</u></u>	Fund

Balance Sheet

Printed: 10/17/2023 7:57 PM
Windsor Charter Academy

Food Service Fund 21						
Account Class	8100	Current Assets				
	Description		Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
Current Assets						
		Food Service Checking 1stBANK	118,070.25	(16,961.14)	101,109.11	21-950-00-0000-8102-000-0000-9393
		Accounts Receivable Food Service	35,109.33	77,196.63	112,305.96	21-950-31-0000-8153-000-0000
8100	Current Assets		<u>153,179.58</u>	<u>60,235.49</u>	<u>213,415.07</u>	* Account Class
Liabilities						
		Accounts Payable- Food Service	(17,035.43)	5,527.58	(11,507.85)	21-950-00-0000-7421-000-0000
		Due to GF	(143,554.34)	(44,298.02)	(187,852.36)	21-950-31-0000-7402-000-0000-9393
		TITAN Account Bal Liability- Food Service	(2,032.05)	(21,648.31)	(23,680.36)	21-950-31-0000-7481-000-0000-9393
7400	Liabilities		<u>(162,621.82)</u>	<u>(60,418.75)</u>	<u>(223,040.57)</u>	* Account Class
Reserved Co Dept of Ed use only.						
		Food Services Unreserved Fund Balance	(15,462.40)	0.00	(15,462.40)	21-950-00-0000-6770-000-0000
		Food Services Net Income/Loss	24,904.64	183.26	25,087.90	21-950-00-0000-6775-000-0000
6100	Reserved Co Dept of Ed use only.		<u>9,442.24</u>	<u>183.26</u>	<u>9,625.50</u>	* Account Class
21	Food Service Fund		<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

Balance Sheet

Printed: 10/17/2023 7:57 PM
Windsor Charter Academy

Pupil Activity Fund 23						
Account Class	8100	Current Assets				
	Description		Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
Current Assets						
		SF Checking 1stBank	195,905.54	34,887.78	230,793.32	23-950-00-0000-8100-000-0000
		SF Checking Arbiter Athletic	1,377.81	3,170.00	4,547.81	23-950-00-0000-8100-000-0000
8100	Current Assets		<u>197,283.35</u>	<u>38,057.78</u>	<u>235,341.13</u>	* Account Class
Liabilities						
		Bus Liab Due to GF	(606.00)	(18.00)	(624.00)	23-950-00-0000-7400-000-0000
		MSSH Activity Accts Payable	(9,183.67)	(6,967.56)	(16,151.23)	23-950-00-0000-7421-000-0000
7400	Liabilities		<u>(9,789.67)</u>	<u>(6,985.56)</u>	<u>(16,775.23)</u>	* Account Class
Reserved Co Dept of Ed use only.						
		Activity Net Income/Loss	(187,493.68)	(31,072.22)	(218,565.90)	23-950-00-0000-6775-000-0000
6100	Reserved Co Dept of Ed use only.		<u>(187,493.68)</u>	<u>(31,072.22)</u>	<u>(218,565.90)</u>	* Account Class
23	Pupil Activity Fund		<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	Fund

Balance Sheet

Printed: 10/17/2023 7:57 PM
Windsor Charter Academy

Building Corporation 61						
Account Class	8100	Current Assets				
	Description		Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
Current Assets						
	Bldg Corp Gain on 2021 Refunding		(339,463.60)	0.00	(339,463.60)	61-950-00-5100-8193-000-0000
	Bldg Corp Reserve Fund-2020		1,408,459.68	(15,698.61)	1,392,761.07	61-950-65-0000-8105-000-0000-9393
	Bldg Corp Interest Fund-2020		207,526.46	(151,677.47)	55,848.99	61-950-65-0000-8105-000-0000-9393
	Bldg Corp Reserve Fund-2021		993,822.90	(20,573.34)	973,249.56	61-950-65-0000-8105-000-0000-9393
	Bldg Corp Interest Fund-2021		300,367.21	(225,099.80)	75,267.41	61-950-65-0000-8105-000-0000-9393
	Bldg Corp Principal Fund-2021		384,048.62	(346,675.27)	37,373.35	61-950-65-0000-8105-000-0000-9393
8100	Current Assets		<u>2,954,761.27</u>	<u>(759,724.49)</u>	<u>2,195,036.78</u>	* Account Class
Fixed Assets						
	Bldg Corp Land-Elem		692,451.00	0.00	692,451.00	61-950-00-0000-8211-000-0000
	Bldg Corp Land-MSHS		1,060,000.00	0.00	1,060,000.00	61-950-00-0000-8211-000-0000
	Bldg Corp Water Shares 2017		92,000.00	0.00	92,000.00	61-950-00-0000-8211-000-0000
	Bldg Corp Building & Imp ELEM		9,172,903.94	0.00	9,172,903.94	61-950-00-0000-8231-000-0000
	Bldg Corp Building & Imp MSHS		14,261,329.03	0.00	14,261,329.03	61-950-00-0000-8231-000-0000
	Bldg Corp Accum Depr ELEM		(4,428,480.61)	0.00	(4,428,480.61)	61-950-00-0000-8232-000-0000
8200	Fixed Assets		<u>20,850,203.36</u>	<u>0.00</u>	<u>20,850,203.36</u>	* Account Class
Liabilities						
	Bldg Corp Premium on Bonds		(3,432,418.00)	0.00	(3,432,418.00)	61-950-00-0000-7443-000-0000
	Bldg Corp Loans Payable		(24,935,000.00)	0.00	(24,935,000.00)	61-950-00-0000-7451-000-0000
	Bldg Corp Accrued Interest		(337,483.35)	0.00	(337,483.35)	61-950-00-0000-7455-000-0000
7400	Liabilities		<u>(28,704,901.35)</u>	<u>0.00</u>	<u>(28,704,901.35)</u>	* Account Class
Reserved Co Dept of Ed use only.						
	Bldg Corp Unreserved Fund Bal		5,159,635.68	0.00	5,159,635.68	61-950-00-0000-6720-000-0000
	Bldg Corp Net Income/Loss		(259,698.96)	759,724.49	500,025.53	61-950-00-0000-6775-000-0000
6100	Reserved Co Dept of Ed use only.		<u>4,899,936.72</u>	<u>759,724.49</u>	<u>5,659,661.21</u>	* Account Class
61	Building Corporation		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Fund
	Report Total:		<u>20,825.16</u>	<u>(20,825.16)</u>	<u>0.00</u>	

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
24 Hour Sign Language Services			
11.950.25.0010.0330.000.0000	Safety committee sign language 9/7/23	3966	168.75
Total for 24 Hour Sign Language Services			\$168.75
ACA Booster Club			
23-901-3037	JV Girls` VB Addenbrooke Ambush Tourney Fee	91147	275.00
23-901-3037	V Girls` VB Addenbrooke Ambush Tourney Fee	91147	275.00
Total for ACA Booster Club			\$550.00
Ace Hardware WCA			
11.901.26.2620.0439.000.0000	Sept supplies for repairs	3993	64.24
11.901.26.2620.0439.000.0000	Sept supplies for repairs	3993	37.94
11.901.26.2620.0439.000.0000	Sept supplies for repairs	3993	61.93
11.901.26.2620.0439.000.0000	Sept supplies for repairs	3993	39.45
11.901.26.2620.0439.000.0000	Sept supplies for repairs	3993	31.92
11.901.26.2620.0439.000.0000	Sept supplies for repairs	3993	123.40
Total for Ace Hardware WCA			\$358.88
AED Everywhere Inc.			
11.950.21.2130.0610.000.0000	AED Battery	3994	405.00
11.950.21.2130.0610.000.0000	Adult AED pads	3994	149.85
Total for AED Everywhere Inc.			\$554.85
Aims Community College			
11.950.21.2130.0610.000.0000	CPR Certification Cards	3944	162.00
Total for Aims Community College			\$162.00
Airgas USA LLC			
11.950.26.2620.0610.000.0000	Sept helium tank rental	4006	45.63
Total for Airgas USA LLC			\$45.63
American Fidelity			
11.950.05.0000.7471.000.0000	Health/Dental/Vision Liab	93023111	3,779.91
11.950.05.0000.7471.000.0000	Health/Dental/Vision Liab	93023222	612.49
11.950.05.0000.7471.000.0000	HSA EE liab sept	93023333	6,172.32
11.950.11.0020.0250.201.0000	HSA ER exp sept	93023333	8,900.00
11.950.11.0020.0250.201.0000	hsa ER exp sept FS	93023333	400.00
Total for American Fidelity			\$19,864.72
Amplify Education Inc			
11.950.11.0020.0640.000.0000	MS science Amplify curriculum quote Q-176480-1	4007	46,706.48
Total for Amplify Education Inc			\$46,706.48
Antal, Jordan			
11.950.20.2200.0581.000.0000	Void Teacher Signs	3746	(233.96)
11.950.20.2200.0581.000.0000	Teacher Signs	3977	233.96
Total for Antal, Jordan			\$0.00
AreteLabs			
23-901-3053	Math Madness Competition	91159	225.00
Total for AreteLabs			\$225.00
Banner Health Physicians Colorado LLC			
11.950.25.0010.0330.000.0000	July-Sept Athletic Trainer services	3995	1,625.00
Total for Banner Health Physicians Colorado LLC			\$1,625.00

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Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Beloin, Allen			
23-1990-3225	Duplicate charge for MS AVID: Beloin, Christopher	91167	20.00
		Total for Beloin, Allen	\$20.00
Bimbo Bakeries USA			
21-950-31-3100-0610-000-0000	MSHS bread purchase	500057	148.05
21-950-31-3100-0610-000-0000	ES bread purchase	500057	148.05
21-950-31-3100-0610-000-0000	ES bread purchase	500057	164.50
21-950-31-3100-0610-000-0000	MSHS bread purchase	500057	111.86
21-950-31-3100-0610-000-0000	MSHS bread purchase	500066	26.32
		Total for Bimbo Bakeries USA	\$598.78
Brokhausen, April			
21-950-31-0000-7481-000-0000	Lunch balance refund: Bjorlie, Taylor	500038	32.75
		Total for Brokhausen, April	\$32.75
Brooms N More Inc			
11.950.26.2620.0610.000.0000	Black trash liners	3946	150.40
11.950.26.2620.0610.000.0000	White trash liners	3946	167.40
11.950.26.2620.0610.000.0000	Toilet paper	3946	156.20
11.950.26.2620.0610.000.0000	Fullsan	3967	215.52
11.950.26.2620.0610.000.0000	Fullerose	3967	195.96
11.950.26.2620.0610.000.0000	Laundry detergent	3967	82.66
11.950.26.2620.0610.000.0000	Medium gloves	3967	92.50
11.950.26.2620.0610.000.0000	XL gloves	3967	92.50
11.950.26.2620.0610.000.0000	Black trash liners	3967	225.60
11.950.26.2620.0610.000.0000	White trash liners	3967	251.10
11.950.26.2620.0610.000.0000	Hand soap	3967	199.20
11.950.26.2620.0610.000.0000	Paper towels	3967	301.20
11.950.26.2620.0610.000.0000	Window cleaner	3978	61.80
11.950.26.2620.0610.000.0000	Mr. Clean magic clean eraser	3978	39.04
		Total for Brooms N More Inc	\$2,231.08
BSN Sports			
23-901-3037	Freight on above items	91160	39.15
23-901-3037	HS Girls VB White Jerseys	91160	783.00
23-901-3037	HS boys` basketball uniforms	91168	3,364.20
23-901-3037	HS girls` basketball uniforms	91168	3,177.30
		Total for BSN Sports	\$7,363.65
Buford, Priscilla			
11.950.00.0000.7461.000.0000	Accrued Salaries	3947	439.26
		Total for Buford, Priscilla	\$439.26
cash			
23-901-3231	Cash for book fair registers	91153	166.00
		Total for cash	\$166.00
Centennial BOCES			
11.950.00.0000.7471.000.0001	Blake Lewis ALTP program fee	3979	6,300.00
		Total for Centennial BOCES	\$6,300.00
Cerullo, Adam			

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Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Cerullo, Adam - (Continued)			
23-901-3006	MS Fall Dance	91161	400.00
		Total for Cerullo, Adam	\$400.00
CobraHelp			
11.950.11.0020.0250.201.0000	September cobra payment	3968	50.00
		Total for CobraHelp	\$50.00
Colazio, Nadya			
21-950-31-3100-0663-000-0000	Logo design for Farm to school	500059	108.00
		Total for Colazio, Nadya	\$108.00
Colorado In Motion			
11.950.11.0020.0250.201.0000	Benefits- Medical	10748	85.00
11.950.11.0020.0250.201.0000	Benefits- Medical	10746	90.00
11.950.11.0020.0250.201.0000	Benefits- Medical	10745	90.00
		Total for Colorado In Motion	\$265.00
Comcast Cable			
11.950.28.0030.0530.000.0000	ES Sept phone service	3929	648.13
11.950.28.0030.0530.000.0000	Sept. MSHS phone service	3911	656.26
11.950.28.0030.0530.000.0000	Sept fiber internet	3949	3,409.05
		Total for Comcast Cable	\$4,713.44
CTL Thompson Incorporated			
11.901.26.2620.0868.000.0000	testing through 9.1.23	3980	2,181.50
		Total for CTL Thompson Incorporated	\$2,181.50
Delta Dental of Colorado			
11.950.05.0000.7471.000.0000	Sept. dental insurance	3913	1,455.15
11.950.11.0020.0250.00.0000	Sept. Benefits- Dental	3913	3,411.05
21-950-31-3100-0200-000-0000	Sept. dental insurance	500040	240.78
		Total for Delta Dental of Colorado	\$5,106.98
Diversified Underground Inc.			
11.901.26.2620.0868.000.0000	Sept fiber locates for Firebird facility	4013	90.00
11.950.28.0030.0530.000.0000	Sept fiber locates	4013	6.00
		Total for Diversified Underground Inc.	\$96.00
Divine, Robert and Jennifer			
21-950-31-0000-7481-000-0000	Lunch balance refund: Divine, Hunter	500041	36.75
		Total for Divine, Robert and Jennifer	\$36.75
Dohn Construction, Inc.			
11.901.26.2620.0868.000.0000	Dohn pay app #3	3951	814,641.11
		Total for Dohn Construction, Inc.	\$814,641.11
Earth Engineering Consultants, LLC			
11.901.26.2620.0868.000.0000	testing from 8/7/23 to 8/19/23	3930	687.45
		Total for Earth Engineering Consultants, LLC	\$687.45
Ela Family Farms			
21-950-31-3100-4000-001-0000	Santa Rosa Plums	500060	252.00
21-950-31-3100-4000-001-0000	Heirloom imperfect tomatoes	500060	40.00
21-950-31-3100-4000-001-0000	organic peaches	500060	660.00
21-950-31-3100-4000-001-4185	Santa Rosa plums	500068	270.00

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Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Ela Family Farms - (Continued)			
21-950-31-3100-4000-001-4185	organic pears	500068	825.00
21-950-31-3100-4000-001-4185	organic gala apples	500068	770.00
21-950-31-3100-4000-001-4185	organic peaches	500068	660.00
Total for Ela Family Farms			\$3,477.00
Elite Awards and Trophies			
11.950.20.2800.0610.000.0000	Name tags	3952	10.00
11.901.11.0010.0610.000.0000	Name Plates, name tags	3981	67.25
11.901.11.0010.0610.000.0000	Wall brackets for name plates	3998	30.00
11.950.20.2800.0610.000.0000	HS Nameplate	4016	7.25
11.950.20.2800.0610.000.0000	HS Nametags	4016	55.00
Total for Elite Awards and Trophies			\$169.50
EON Office			
23-901-3085	BSN78509 Box Green Pocket Folders	91148	13.97
11.950.20.2800.0610.000.0000	Lamination	3969	52.25
11.950.20.2800.0610.000.0000	Staplers	3969	53.16
11.950.20.2800.0610.000.0000	Envelopes	3969	156.42
11.950.20.2800.0610.000.0000	Rubberbands	3969	11.97
11.950.20.2800.0610.001.0000	1" 3-Ring Binders #BSN09953	3969	14.08
11.950.20.2800.0610.001.0000	Double Pocket Dividers #BSN32373	3969	9.15
Total for EON Office			\$311.00
Estes Park High School			
23-901-3107	MS CC - Longs Peak CC Invitational	91142	100.00
23-901-3037	HS CC - Longs Peak CC Invitational	91142	250.00
Total for Estes Park High School			\$350.00
ExpressToll			
23-901-3037	HS boys` soccer tolls: Skyview Academy	91154	22.25
Total for ExpressToll			\$22.25
Fields, Donovan			
23-901-3037	HS girls` volleyball game worker	91143	55.00
Total for Fields, Donovan			\$55.00
FirstBank			
11.901.26.2650.0610.000.0000	Fuel for bus	4004	31.66
11.901.26.2650.0610.000.0000	Replacement battery for bus	4004	129.99
11.901.26.2650.0610.000.0000	Fuel for bus	4004	48.70
21-950-31-3100-0868-000-0000	Sept food service storage unit	500069	69.00
21-950-31-3100-0669-000-0000	Paula and Donna`s birthdays	500069	17.00
21-950-31-3100-0610-000-0000	Food Serv Food Cost	500069	26.60
21-950-31-3100-0660-000-0000	Food Serv Equipment	500069	1,851.30
21-950-31-3100-0611-000-0000	Food Serv Supplies	500069	887.88
21-950-31-3100-0611-000-0000	Ink cartridges	500069	148.96
21-950-31-3100-0610-000-0000	Food Serv Food Cost	500069	48.90
21-950-31-3100-0610-000-0000	Personal purchase error: Davison	500069	14.09
21-950-31-3100-0610-000-0000	Food Serv Food Cost	500069	53.74
21-950-31-3100-0669-000-0000	Birthday supplies	500069	11.25
21-950-31-3100-0669-000-0000	Ice cream treats for staff	500069	32.46

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Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
FirstBank - (Continued)			
21-950-31-3100-0660-000-0000	Food Serv Equipment	500069	283.59
21-950-31-3100-0611-000-0000	Trash bins	500069	27.92
11.950.11.0020.0640.000.0001	HS CHEM digital textbook: Wahl, Kaydence	4004	120.28
11.950.11.0020.0640.000.0001	HS CHEM digital textbook: Lumba, Deah	4004	120.28
11.950.11.0020.0640.000.0001	HS AST digital textbook: Solomon, Caleb	4004	109.99
11.950.11.0010.0811.000.0001	Sam's Club annual membership	4004	110.00
11.901.26.2650.0610.000.0000	Security lock for bus	4004	47.99
11.901.26.2650.0610.000.0000	Fuel for bus	4004	58.45
11.950.20.2300.0580.000.0000	Coffee with the board	4004	43.34
11.950.20.2300.0580.000.0000	Coffee with the board	4004	9.82
23-901-3032	Return: paint brushes and notebooks	91164	(96.88)
11.901.11.0010.0643.000.0000	Quizlet: Ruth Davies duplicate payment	4004	35.99
11.950.11.0600.0600.000.002	Credit: Zachary Jones subscription	4004	(83.99)
11.901.26.2650.0610.000.0000	Fuel for bus	4004	48.14
11.901.26.2650.0610.000.0000	Fuel for bus	4004	70.58
11.901.26.2650.0610.000.0000	Fuel for bus	4004	110.33
11.950.11.0010.0811.000.0000	International transaction fee on cc- Yackey purch	4004	0.89
11.901.26.2650.0610.000.0000	Fuel for bus	4004	62.83
11.901.26.2650.0610.000.0000	Fuel for bus	4004	45.21
11.901.26.2650.0610.000.0000	Fuel for bus	4004	87.56
11.901.26.2650.0610.000.0000	Fuel for bus	4004	71.05
23-901-3083	Refund: Student registration USA camp	91164	(62.00)
11.901.26.2650.0610.000.0000	Repairs to bus	4004	4,945.37
11.901.26.2650.0610.000.0000	Repairs to bus	4004	4,986.05
11.950.28.2800.0540.000.0001	Indeed job posting	4004	145.92
11.950.11.0020.0253.00.0000	Sept Benefits- Vision	4004	477.25
21-950-31-3100-0200-000-0000	Sept vision insurance	500069	28.75
11.950.05.0000.7471.000.0000	Sept vision insurance	4004	141.03
11.950.20.2800.0610.001.0000	Laptop bag	4004	42.39
21-950-31-3100-0611-000-0000	Doorbell and misc. supplies	500069	111.94
11.950.11.0010.0811.000.0000	September activity charge	0930238030	50.00
11.950.11.0020.0640.000.0001	APEX credit recovery	4004	888.12
11.950.11.0020.0640.000.0001	APEX credit recovery	4004	649.65
11.901.11.0010.0641.000.0000	Gr 2-4 typing club license	4004	1,528.00
11.901.14.1800.0610.000.0000	ES innovation: wooden peg dolls	4004	59.10
11.901.14.1800.0610.000.0000	ES innovation: LEGO building blocks	4004	60.40
11.950.11.0010.0643.000.0002	MS band: sheet music and method books	4004	744.51
11.950.11.0010.0643.000.0002	MS band: ukulele	4004	465.45
11.901.11.0010.0643.000.0000	HS Delta Math subscription: Weilert	4004	145.00
11.901.11.0010.0643.000.0000	MS Spanish Gimkit: Gonikishvili	4004	59.88
11.950.11.0010.0643.000.0003	HS sci 20: lab materials	4004	195.93
11.950.11.0010.0643.000.0003	HS band/choir CMEA dues	4004	60.00
11.950.11.0010.0643.000.0003	HS choir CMEA dues	4004	166.00
11.950.11.0010.0643.000.0003	HS band CMEA dues	4004	166.00
11.950.11.0010.0643.000.0003	HS band: Colorado Bandmasters Assoc. dues	4004	75.00
11.950.11.0010.0643.000.0003	HS choir: ACDA dues	4004	125.00

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Account Number	Description	Check	Amount
FirstBank - (Continued)			
11.950.28.2800.0540.000.0000	Aug mailchimp subscription	4004	47.00
23-901-3065	Game Arch & Concession Stand Items	91164	76.75
23-901-3065	Game Arch & Concession Stand Items	91164	12.45
23-901-3065	Game Arch & Concession Stand Items	91164	31.36
23-901-3065	Game Arch & Concession Stand Items	91164	40.68
23-901-3065	Game Arch & Concession Stand Items	91164	154.94
23-901-3003	Snacks for snack cart	91164	57.98
11.950.22.2220.0738.000.0000	Teacher Desks	4004	461.00
11.950.20.2800.0610.000.0000	rolling carts	4004	76.44
11.950.20.2800.0610.000.0000	mobile white boards	4004	49.48
11.950.20.2800.0610.000.0000	Poster Printer ink	4004	162.98
11.950.20.2200.0585.000.0000	Instructional Coaching Summit - Anne Watson	4004	280.00
11.950.11.1100.0600.000.0008	Weilert: Classroom Supplies for Math/Business	4004	37.64
23-901-3082	Household engineering lab supplies	91164	75.48
11.901.11.0010.0613.000.0005	Classroom set of white board erasers	4004	18.48
11-950-00-2500-0990-335	Outdoor Play Equipment	4004	128.86
11.950.21.2130.0610.000.0000	Thermometer	4004	42.00
11.901.11.0010.0641.000.0000	Brain Pop (3-8+)- Moore	4004	230.00
11.901.11.0010.0641.000.0000	Brain Pop Junior (K-2)- Hoover	4004	275.00
23-901-3203	Wedding gift	91164	50.00
11.950.22.2220.0430.000.0000	Replacement MacBook Battery	4004	101.38
11.950.22.2220.0430.000.0000	Avery 6570 Labels	4004	30.44
11.950.24.2400.0580.000.0000	AVID Showcase Snacks	4004	115.77
11.901.11.0010.0614.000.0004	CLASSROOM SCREEN SLIDES FOR YEAR	4004	29.90
11.950.28.2800.0540.000.0000	Firebird Mascot Naming Competition Prize	4004	100.00
11.950.11.0600.0600.000.0003	JAM PAPER Heavy Duty Plastic 2 Pocket School Folde	4004	14.69
11.950.11.0600.0600.000.0003	130 Pack Animal Erasers for Kids , Desk Pets Class	4004	16.73
11.950.11.0600.0600.000.0003	Fellowes Workstation Legal Size Desk Tray Organize	4004	61.95
23-901-3217	Origami Paper Kit 1000 Sheets	91164	29.58
23-901-3018	7th gr FT: Main Event admission fee	91164	1,161.00
23-901-3218	Calligraphy supplies	91164	170.47
23-901-3218	Shipping	91164	9.87
11.920.24.2329.0600.000.0003	Donut Holes for Dress Code	4004	35.91
11-950-20-2660-0600-000-0000-961	Security Supplies (traffic vest,ID cards)	4004	153.68
11-950-24-2660-0580-000-0000-961	New membership for Tim	4004	880.00
11.950.21.2130.0610.000.0000	2x2 gauze	4004	15.34
11.950.21.2130.0610.000.0000	Skittles for diabetic supplies	4004	34.95
23-901-3040	memory cards and adapters	91164	32.30
23-901-3040	memory cards and adapters	91164	20.97
11.950.20.2300.0580.000.0003	KJ Photography Starter Course	4004	149.00
11.950.28.2800.0540.000.0000	KJ Photography Preset Software Download	4004	99.00
23-901-3065	Return: concessions items	91164	(40.47)
23-901-3065	Concessions Inventory Restock	91164	43.14
23-901-3065	Concessions Inventory Restock	91164	218.90
23-901-3065	Concessions Inventory Restock	91164	37.93
23-901-3065	Concessions Inventory Restock	91164	40.47

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Account Number	Description	Check	Amount
FirstBank - (Continued)			
23-901-3065	Concessions Inventory Restock	91164	490.41
23-901-3065	Concessions Inventory Restock	91164	31.36
23-901-3065	Concessions Inventory Restock	91164	17.98
23-901-3065	Concessions Inventory Restock	91164	17.98
23-901-3065	Concessions Inventory Restock	91164	17.98
23-901-3065	Concessions Inventory Restock	91164	17.98
23-901-3065	Concessions Inventory Restock	91164	17.98
23-901-3203	Wedding gift	91164	50.00
23-901-3203	Peculiar Ales room rental for baby shower	91164	50.00
11.901.11.0010.0643.000.0000	NearPod Subscription - Zac Arnold	4004	159.00
11.901.11.0010.0610.000.0000	Chargers for small walkies	4004	133.84
11.901.11.0010.0610.000.0000	Chargers for small walkies	4004	10.92
23-901-3002	Shipping	91164	34.01
23-901-3002	Director Scripts (RG)	91164	99.79
23-901-3002	Student Scripts (RG)	91164	119.25
23-901-3002	Play Rights (Radium Girls)	91164	329.29
11.950.21.2130.0610.000.0000	Shelf	4004	32.90
11.950.21.2130.0610.000.0000	File organizer	4004	20.65
11.950.21.2130.0610.000.0000	Tablet stand	4004	19.98
11.950.21.2130.0610.000.0000	Storage Baskets	4004	11.98
11.950.21.2130.0610.000.0000	Desk Organizer	4004	16.42
11.950.21.2130.0610.000.0000	Thermometer covers	4004	15.99
11.950.21.2130.0610.000.0000	Clipboards	4004	7.57
23-901-3000	5th gr FT museum of discovery admission fee	91164	546.00
11.901.14.1800.0610.000.0000	Developing Number Concepts, Book 2	4004	32.97
11.901.14.1800.0610.000.0000	Developing Number Concepts, Book 1	4004	25.70
11.901.14.1800.0610.000.0000	Developing Number Concepts, Book 2	4004	39.00
11.901.14.1800.0610.000.0000	Developing Number Concepts, Book 1	4004	21.00
11.950.21.2130.0610.000.0000	Nitrile Gloves	4004	23.74
11.950.21.2130.0610.000.0000	Standing Desk	4004	129.87
11.950.21.2130.0610.000.0000	Contact Case	4004	4.99
11.950.20.2800.0610.000.0000	Ink cartridges for picture printer	4004	32.28
11.950.20.2800.0610.000.0000	Mounting putty	4004	9.98
11.950.24.2329.0600.000.0004	Ice Cream Bars for AVID Ice Cream Social	4004	13.71
23-901-3006	Ice Cream Bars for AVID Ice Cream Social	91164	13.71
11.950.24.2329.0600.000.0004	Ice Cream Bars for AVID Ice Cream Social	4004	3.49
23-901-3006	Ice Cream Bars for AVID Ice Cream Social	91164	3.49
11.950.11.0020.0640.000.0001	Kaydence Wahl: CIS 1018 digital textbook	4004	128.61
11.950.11.0500.0600.000.0002	laminating sheets	4004	26.53
11.950.11.0500.0600.000.0002	construction paper	4004	16.55
11.950.11.0500.0600.000.0002	file organizer	4004	42.27
11.950.11.0500.0600.000.0002	heavy duty dry erase ticket holder	4004	13.71
23-901-3211	ES cooking club supplies	91164	39.13
23-901-3211	ES cooking club supplies	91164	29.39
23-901-3211	ES cooking club supplies	91164	47.93
11.950.28.2800.0540.000.0000	SignUp Genius Annual Subscription	4004	269.89

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Account Number	Description	Check	Amount
FirstBank - (Continued)			
11.950.20.2220.0899.000.0000	Spine Labels	4004	60.94
23-901-3001	Yearbook supplies/memory cards for cameras	91164	61.74
11.950.24.2329.0600.000.0001	Snacks for data digs	4004	77.00
11.901.21.2130.0610.000.0000	Taking Diabetes to School (Book)	4004	16.90
11.901.21.2130.0610.000.0000	Teddy Talks: Type 1 Diabetes (Book)	4004	13.03
11.901.20.2220.0899.000.0000	Books, Battle of the Books	4004	26.88
11.901.20.2220.0899.000.0000	Books, Battle of the Books	4004	12.48
11.901.20.2220.0899.000.0000	Books, Battle of the Books	4004	234.08
11.901.20.2220.0899.000.0000	Books, Battle of the Books	4004	16.06
11.950.11.2120.0600.000.0003	5 Steps to a 5: AP Computer Science Principles	4004	30.00
11.901.29.0090.0600.000.0000	Innovation night decor	4004	64.34
23-901-3065	Concession supplies	91164	358.84
23-901-3063	ES classroom novels shipping	91164	9.95
23-901-3063	Gr 4 classroom novel: Gulliver`s Travels	91164	29.85
23-901-3063	Gr 4 classroom novel: King Arthur	91164	9.95
23-901-3063	ES classroom novels shipping	91164	7.50
23-901-3063	Gr 4 classroom novel: King Arthur	91164	22.65
23-901-3063	Gr 5 classroom novel: Don Quixote	91164	16.00
23-901-3063	Gr 5 classroom novel: Who was Frederick Douglas	91164	5.99
23-901-3063	Gr 5 classroom novel: Adventures of Tom Sawyer	91164	38.32
11.950.21.2130.0610.000.0000	Sources of Strength Food	4004	104.30
11.950.11.2120.0600.000.0003	Set of 20 classroom rules	4004	9.29
23-901-3078	pizza for XC overnight	91164	180.00
23-901-3048	VEX Team Registrations	91164	969.00
23-901-3048	Vex Tournament Registrations - YEAR	91164	409.39
11.950.28.2800.0540.000.0000	Return: wall file organizer	4004	(19.70)
11.950.28.2800.0540.000.0000	Office Storage	4004	120.24
11.950.28.2800.0540.000.0000	Office Storage	4004	30.43
11.950.28.2800.0540.000.0000	Office Storage	4004	270.34
11.950.22.2220.0734.000.0000	8-port Gigabit Network Switch	4004	35.84
11.950.11.2120.0600.000.0003	AAA batteries for calculators	4004	28.70
23-901-3003	Homecoming: photo backdrop	91164	69.97
23-901-3003	Homecoming: water bottles	91164	69.65
23-901-3003	Homecoming Decor	91164	136.20
23-901-3003	Homecoming: Starburst	91164	21.99
11-950-00-2500-0990-335	Recess Items	4004	102.05
23-901-3006	Pizza for AVID students	91164	134.85
11.920.24.2329.0600.000.0002	Pop Tarts-Staff Breakfast	4004	30.20
11.950.20.2300.0580.000.0003	Colorado School Public Relations Association Dues	4004	100.00
		Total for FirstBank	\$33,933.50
Follett School Solutions, Inc			
11.950.28.0010.0340.000.0000	Follett Library Manager for ES and MSHS	3982	2,650.72
		Total for Follett School Solutions, Inc	\$2,650.72
Frontier Academy High School			
23-901-3107	MS Cross Country - Wolverine Invitational	91138	150.00

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Frontier Academy High School - (Continued)			
23-901-3037	HS V Cross Country - Wolverine Invitational	91138	250.00
Total for Frontier Academy High School			\$400.00
Hamilton, Eliza			
11.950.00.0000.7461.000.0000	Accrued Salaries	4017	118.19
Total for Hamilton, Eliza			\$118.19
Home Depot Pro			
11.901.26.2620.0439.000.0000	Materials for repairs	3983	69.46
11.901.26.2620.0431.000.0000	32w lightbulb	4018	84.42
11.950.26.2620.0610.000.0000	Mop pad	3976	9.34
11.950.26.2620.0610.000.0000	Microfiber finish pad	3976	111.24
11.950.26.2620.0610.000.0000	Microfiber mop pad	3976	177.84
11.950.26.2620.0610.000.0000	Hand soap	3976	51.60
11.950.26.2620.0610.000.0000	Paper towels	3976	208.96
11.950.26.2620.0610.000.0000	Vacuum bags	3976	20.22
11.950.26.2620.0610.000.0000	Multi purpose cleaner	3976	77.44
11.950.26.2620.0610.000.0000	Janitor cart	4018	153.55
11.950.26.2620.0610.000.0000	Toilet paper	4018	173.76
11.950.26.2620.0610.000.0000	Bleach	4018	32.52
11.950.26.2620.0610.000.0000	Mop bucket	4018	84.40
11.950.26.2620.0610.000.0000	Broom	4018	10.31
11.950.26.2620.0610.000.0000	Dust pan	4018	22.38
Total for Home Depot Pro			\$1,287.44
Hopkinson, Christine			
11.950.24.2400.0580.000.0000	5 Practices for Productive Math Admin PD	3984	300.00
Total for Hopkinson, Christine			\$300.00
Hospitality Supply Inc.			
21-950-31-3100-0611-000-0000	thermometer probes	500048	64.95
Total for Hospitality Supply Inc.			\$64.95
Hudl			
23-901-3067	HS Girls VB - HUDL VB Assist Unlimited	91155	800.00
23-901-3067	HS Girls VB - HUDL Silver Additional	91155	549.00
Total for Hudl			\$1,349.00
Hungenberg Produce Inc.			
21-950-31-3100-4000-001-0000	20# baby carrots 9/19	500074	72.00
Total for Hungenberg Produce Inc.			\$72.00
InfoArmor, Inc.			
11.950.05.0000.7471.000.0000	ID theft invoice	4019	89.75
Total for InfoArmor, Inc.			\$89.75
ISolved Inc.			
11.950.25.0030.0333.000.0000	Accounting/Payroll Services	93023666	3,323.19
11.950.00.0000.7461.000.0000	Accrued Salaries	93023666	594,252.20
11.950.01.0000.7471.000.0000	Tax Liabilities	93023666	97,445.46
Total for ISolved Inc.			\$695,020.85
John Cutler & Associates			

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
John Cutler & Associates - (Continued)			
11.950.25.0030.0332.000.0000	partial bill 22-23 audit	3933	4,500.00
Total for John Cutler & Associates			\$4,500.00
JW Pepper			
11.950.11.0010.0643.000.0003	HS band: Afro Blue	3934	37.50
11.950.11.0010.0643.000.0003	HS band: Jazz Play Along	3970	19.99
11.950.11.0010.0643.000.0003	HS choir: You Will be Found	3934	27.00
11.950.11.0010.0643.000.0003	HS choir: Glory, Glory!	3954	24.99
Total for JW Pepper			\$109.48
K&W Printing, Inc.			
11.901.26.2620.0437.000.0000	Facility uniforms	3955	424.50
Total for K&W Printing, Inc.			\$424.50
Kahn, Zachary			
11.950.25.0010.0330.000.0000	Sub license reimbursement	3985	62.40
Total for Kahn, Zachary			\$62.40
Knowledge Bound			
11.950.20.2220.0899.000.0000	Decor for media center	3956	27.22
Total for Knowledge Bound			\$27.22
Las 9 Americas LLC			
21-950-31-3100-0610-000-0000	White tortilla 10". 9/11	500061	78.00
21-950-31-3100-0610-000-0000	Wholegrain 8" tortilla. 9/11	500061	165.00
21-950-31-3100-0610-000-0000	White tortilla 10" 9/5	500061	52.00
Total for Las 9 Americas LLC			\$295.00
Lewan and Associates			
11.950.28.0010.0442.000.0000	July-Sept copier overages	3986	2,454.95
11.950.28.0010.0442.000.0000	Altalink Staples	3986	134.99
11.950.28.0010.0442.000.0000	Altalink Staples	3986	134.99
11.950.28.0010.0442.000.0000	D95 Staples	3986	426.00
Total for Lewan and Associates			\$3,150.93
Liden Technologies			
11.950.11.0010.0811.000.0001	23-24 Volunteer tracking software subscription	3935	150.00
Total for Liden Technologies			\$150.00
Lincoln National Life Insurance			
11.950.11.0020.0254.00.0000	Sept. Benefits- Life, AD&D, LTD	3917	1,891.59
21-950-31-3100-0200-000-0000	Sept. Life/LTD insurance	500043	69.96
Total for Lincoln National Life Insurance			\$1,961.55
Logisoft Computer Products LLC			
11.950.28.0010.0340.000.0000	Adobe Creative Cloud Licensing - 23/24	4021	2,450.00
Total for Logisoft Computer Products LLC			\$2,450.00
Mail N Copy			
11.950.28.2800.0540.000.0000	Award banners	4022	360.00
11.950.28.2800.0540.000.0000	Safety Banners for School Entryways	4022	615.00
11.901.29.0090.0600.000.0000	Innovation night and student showcase signs	4022	54.90
Total for Mail N Copy			\$1,029.90
Martin, Nick and Sherry			

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Martin, Nick and Sherry - (Continued)			
21-950-31-0000-7481-000-0000	Lunch balance refund: Martin, Adyson	500062	160.00
21-950-31-0000-7481-000-0000	Lunch balance refund: Martin, Brexly	500062	160.00
Total for Martin, Nick and Sherry			\$320.00
Mathematical Association of America			
23-901-3053	AMC 10/12 Competition	91162	130.00
Total for Mathematical Association of America			\$130.00
Mead High School			
23-901-3107	MS CC- Mead Stampede	91163	125.00
23-901-3037	HS CC - Mead Stampede	91163	250.00
Total for Mead High School			\$375.00
Mountain View Family Medicine			
11.950.11.0020.0250.201.0000	Benefits- Medical	10754	53.84
Total for Mountain View Family Medicine			\$53.84
Munn, Lauren			
21-950-31-0000-7481-000-0000	Lunch balance refund: Munn, Allyson	500063	20.00
Total for Munn, Lauren			\$20.00
My Office Etc.			
11.950.26.2620.0610.000.0000	Colored pens	3957	119.96
11.950.22.2220.0738.000.0000	MS Avid White Boards	3957	1,437.00
Total for My Office Etc.			\$1,556.96
NCIL League			
23-901-3107	NCIL 23-24 League Dues	91150	350.00
Total for NCIL League			\$350.00
Northern Colorado Anes Pro			
11.950.11.0020.0250.201.0000	Benefits- Medical	10753	688.00
Total for Northern Colorado Anes Pro			\$688.00
On the Vine			
21-950-31-3100-4000-001-0000	organic onions	500064	44.82
21-950-31-3100-4000-001-0000	organic potatoes yukon	500064	357.50
21-950-31-3100-4000-001-0000	Organic Peaches	500064	1,190.00
21-950-31-3100-4000-001-0000	organic sweet corn	500064	400.00
Total for On the Vine			\$1,992.32
OptumRX			
11.950.11.0020.0250.201.0000	Benefits- Medical	0925234439	14,270.28
11.950.11.0020.0250.201.0000	Benefits- Medical	0929233265	1,684.45
11.950.11.0020.0250.201.0000	Benefits- Medical	0911238379	1,808.86
11.950.11.0020.0250.201.0000	Benefits- Medical	0905235799	1,841.61
11.950.11.0020.0250.201.0000	Benefits- Medical	10743	1,881.16
11.950.11.0020.0250.201.0000	Benefits- Medical	10749	2,434.84
11.950.11.0020.0250.201.0000	Benefits- Medical	0918235024	4,510.61
11.950.11.0020.0250.201.0000	Benefits- Medical	10750	5.60
11.950.11.0020.0250.201.0000	Benefits- Medical	10744	6.00
Total for OptumRX			\$28,443.41
Orthopedic Spine Center			

Board Report - Windsor Charter Academy

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Account Number	Description	Check	Amount
Orthopedic Spine Center - (Continued)			
11.950.11.0020.0250.201.0000	Benefits- Medical	10751	949.28
Total for Orthopedic Spine Center			\$949.28
PERA			
11.950.06.0000.7471.000.0000	401k setp	93023444	4,384.00
11.950.06.0000.7471.000.0000	457 Liab sept	93023555	3,710.27
11.950.04.0000.7471.000.0000	PERA & Life Liab	93023888	256,648.81
Total for PERA			\$264,743.08
Philadelphia Insurance Companies			
11.950.26.2620.0522.000.0000	Liability & Property Insurance	3971	64,304.65
Total for Philadelphia Insurance Companies			\$64,304.65
Pinnacol			
11.950.28.2850.0526.000.0000	Workers Comp Insurance	3959	4,699.00
Total for Pinnacol			\$4,699.00
Purchase Power Pitney Bowes			
11.950.20.2800.0610.001.0000	Sept-Dec postage meter rental	3987	38.85
11.950.20.2800.0610.001.0000	Sept postage	3987	503.50
Total for Purchase Power Pitney Bowes			\$542.35
Radio Resource Inc.			
11-950-20-2660-0600-000-0000-96	3 Leadership Radio's	3972	2,410.00
Total for Radio Resource Inc.			\$2,410.00
Reed, Erin and Aeson			
21-950-31-0000-7481-000-0000	Lunch balance refund: Reed, Helton	500044	7.00
Total for Reed, Erin and Aeson			\$7.00
Republic Services Inc.			
11.950.26.2620.0421.000.0000	Sept MSHS trash service	3960	539.80
11.950.26.2620.0421.000.0000	Sept MSHS trash service	3960	158.83
21-950-31-3100-0868-000-0000	Sept MSHS food service trash service	500058	179.93
21-950-31-3100-0868-000-0000	Sept MSHS food service recycling service	500058	158.84
Total for Republic Services Inc.			\$1,037.40
Royal Crest Dairy Inc.			
21-950-31-3100-0610-000-0000	Sept ES milk purchase	500071	3,327.91
21-950-31-3100-0610-000-0000	Sept MSHS milk purchase	500071	1,969.56
Total for Royal Crest Dairy Inc.			\$5,297.47
Schlosser Signs Inc.			
11.901.26.2620.0868.000.0000	changes to parking lot signs	3988	407.50
11.901.26.2620.0868.000.0000	50% deposit for monument sign	3936	11,684.00
11.901.26.2620.0868.000.0000	50% deposit for channel letters for FF	3988	16,810.00
Total for Schlosser Signs Inc.			\$28,901.50
Schroeder, Barry			
21-950-31-3100-4000-001-4185	Beef patties	500065	1,425.45
21-950-31-3100-4000-001-4185	Local stew meat	500065	571.20
21-950-31-3100-4000-001-4185	Local ground beef	500065	5,215.20
Total for Schroeder, Barry			\$7,211.85
Security Benefit			

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Security Benefit - (Continued)			
11.950.06.0000.7471.000.0000	403b liab sept	4025	1,452.85
Total for Security Benefit			\$1,452.85
Shred Monster LLC			
11.950.20.2800.0610.000.0000	Sept. MSHS shred service	3973	100.00
11.901.11.0010.0610.000.0000	Sept ES shred service	3973	60.00
Total for Shred Monster LLC			\$160.00
Southern Exposure Landscape Management Inc			
11.901.26.2620.0430.000.0000	2023 landscaping contract 7 of 7	3938	2,796.86
Total for Southern Exposure Landscape Management Inc			\$2,796.86
SparksWillson, P.C.			
11.950.25.0030.0331.000.0000	Legal Services Sept	3989	1,180.00
Total for SparksWillson, P.C.			\$1,180.00
Sphero			
11-950-00-2500-0990-335	shipping	3974	79.70
11-950-00-2500-0990-335	mulit pack- bergan donation	3974	1,670.00
11-950-00-2500-0990-335	programmable robot- Bergan donation	3974	279.00
11-950-00-2500-0990-335	littlebits RVR and topper kit- Bergan donation	3974	875.00
11-950-00-2500-0990-335	RVR fundamentals self guided course- Bergan donati	3974	100.00
Total for Sphero			\$3,003.70
Staples Advantage			
11.950.20.2800.0610.000.0000	Command Strips	3962	18.14
11.950.20.2800.0610.000.0000	Envelopes	3962	23.65
11.950.20.2800.0610.000.0000	mobile white boards	3990	45.88
11.901.11.0010.0610.000.0000	Tri-Fold Board for AVID Showcase	3990	12.52
11.950.20.2800.0610.000.0000	Tri-Fold Board for AVID Showcase	3990	25.02
Total for Staples Advantage			\$125.21
Stewart, Matthew and Erin			
21-950-31-0000-7481-000-0000	Lunch balance refund: Stewart, Emilia	500045	9.50
21-950-31-0000-7481-000-0000	Lunch balance refund: Stewart, Makenna	500045	12.00
21-950-31-0000-7481-000-0000	Lunch balance refund: Stewart, Brenna	500045	11.50
11.950.00.000.1740.000.0000	23-24 registration fee refund: Stewart, Emilia	3991	60.00
11.950.00.000.1740.000.0000	23-24 registration fee refund: Stewart, Makenna	3991	60.00
23-1990-3054	23-24 ES AVID fee refund: Stewart, Makenna	91156	35.00
11.950.00.000.1740.000.0000	23-24 registration fee refund: Stewart, Brenna	3991	60.00
23-1990-3204	23-24 MS tech refund: Stewart, Brenna	91156	20.00
Total for Stewart, Matthew and Erin			\$268.00
Teacher Synergy LLC			
11.901.11.0010.0615.000.0001	interactive notebook materials & spiral review	4001	25.99
Total for Teacher Synergy LLC			\$25.99
Teladoc Physicians PA			
11.950.11.0020.0250.201.0000	Benefits- Medical	10752	49.00
Total for Teladoc Physicians PA			\$49.00
T-Mobile			
11.950.26.2620.0610.000.0001	Sept facilities cell phone service	4002	28.63

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Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
T-Mobile - (Continued)			
11.950.21.2130.0610.000.0000	Sept health office cell phone service	4002	28.63
		Total for T-Mobile	\$57.26
UC Health Medical Group			
11.950.11.0020.0250.201.0000	Benefits- Medical	10756	1,393.00
11.950.11.0020.0250.201.0000	Benefits- Medical	10755	278.35
11.950.11.0020.0250.201.0000	Benefits- Medical	10747	124.81
		Total for UC Health Medical Group	\$1,796.16
UMB Bank			
11.950.11.0010.0812.000.0000	Bond trustee fees annual	3975	1,000.00
11.950.11.0010.0812.000.0000	2020 bond trustee fees	3975	4,000.00
		Total for UMB Bank	\$5,000.00
UMR Health			
11.950.11.0020.0250.201.0000	Sept admin and stop loss fees	0908233626	41,079.05
		Total for UMR Health	\$41,079.05
UNCC			
11.950.28.0030.0530.000.0000	Sept fiber monitoring	4003	1.29
		Total for UNCC	\$1.29
US Foods Inc.			
21-950-31-3100-0610-000-0000	Sept US Foods- food cost	0930238819	24,738.31
21-950-31-3100-0611-000-0000	Sept US Foods- supplies	0930238819	2,863.31
21-950-31-3100-0610-000-0000	Sept US Foods- food cost credits	0930238819	(18.61)
21-950-31-3100-0611-000-0000	Sept US Foods- supplies credits	0930238819	(72.65)
		Total for US Foods Inc.	\$27,510.36
VEX Robotics			
23-901-3048	HS VEX - for miscellaneous parts/season start	91151	495.44
		Total for VEX Robotics	\$495.44
Virtual College Counselors			
11.950.11.0030.0300.000.0000	College Consultant august 23	3940	1,000.00
11.950.11.0030.0300.000.0000	College Consultant sept 2023	3992	1,000.00
		Total for Virtual College Counselors	\$2,000.00
Wahl, Kaydence			
23-901-3037	HS girls` volleyball game worker	91157	40.00
		Total for Wahl, Kaydence	\$40.00
Walters, Trevor			
23-901-3037	HS girls` volleyball game worker	91152	40.00
		Total for Walters, Trevor	\$40.00
Waste Management			
11.901.26.2620.0421.000.0000	Sept ES trash service	3941	431.40
11.901.26.2620.0421.000.0000	Sept ES recycling service	3941	71.83
21-950-31-3100-0868-000-0000	Sept ES food service trash service	500056	143.80
21-950-31-3100-0868-000-0000	Sept ES food service recycling service	500056	71.83
		Total for Waste Management	\$718.86
Weld RE-4 School District			
23-901-3015	6th gr FT transportation: Poudre Learning Center	91158	547.87

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
Weld RE-4 School District - (Continued)			
23-901-3054	Sept IC credit card processing fees	91177	80.79
23-901-3110	Sept IC credit card processing fees	91177	10.09
11.950.11.0010.0811.000.0000	Sept IC credit card processing fees	4027	614.54
23-901-3206	Sept IC credit card processing fees	91177	32.22
23-901-3045	Sept IC credit card processing fees	91177	23.10
23-901-3037	Sept IC credit card processing fees	91177	169.46
23-901-3021	Sept IC credit card processing fees	91177	5.92
23-901-3030	Sept IC credit card processing fees	91177	4.44
23-901-3075	Sept IC credit card processing fees	91177	2.96
23-901-3032	Sept IC credit card processing fees	91177	8.88
23-901-3039	Sept IC credit card processing fees	91177	14.07
23-901-3064	Sept IC credit card processing fees	91177	5.18
23-901-3053	Sept IC credit card processing fees	91177	1.48
23-901-3002	Sept IC credit card processing fees	91177	1.92
23-901-3028	Sept IC credit card processing fees	91177	4.26
23-901-3084	Sept IC credit card processing fees	91177	214.22
23-901-3229	Sept IC credit card processing fees	91177	2.96
23-901-3048	Sept IC credit card processing fees	91177	74.03
23-901-3105	Sept IC credit card processing fees	91177	21.91
23-901-3107	Sept IC credit card processing fees	91177	218.40
23-901-3225	Sept IC credit card processing fees	91177	32.57
23-901-3103	Sept IC credit card processing fees	91177	39.98
23-901-3218	Sept IC credit card processing fees	91177	2.37
23-901-3104	Sept IC credit card processing fees	91177	12.44
23-901-3226	Sept IC credit card processing fees	91177	1.04
23-901-3216	Sept IC credit card processing fees	91177	3.70
23-901-3228	Sept IC credit card processing fees	91177	5.03
23-901-3082	Sept IC credit card processing fees	91177	3.55
23-901-3217	Sept IC credit card processing fees	91177	2.37
23-901-3204	Sept IC credit card processing fees	91177	46.32
23-901-3227	Sept IC credit card processing fees	91177	1.50
11.950.20.2800.0610.000.0000	Front office student slips	3964	92.80
11.901.11.0010.0610.000.0000	Student Admit Slips	4027	43.70
11.901.11.0010.0610.000.0000	Carbon receipt slips for Field trips-Printshop	4027	43.70
Total for Weld RE-4 School District			\$2,389.77
Wells Fargo Financial Leasing			
11.950.28.0010.0442.000.0000	Sept copier lease	3965	3,730.04
Total for Wells Fargo Financial Leasing			\$3,730.04
Xcel Energy			
11.901.26.2620.0622.000.000	Aug ES Electricity	1017238888	7,323.20
11.901.26.2620.0621.000.0000	Aug and Sept ES Natural Gas	1017238888	358.73
11.901.26.2620.0622.000.000	Aug ES Electricity	1017238888	13.72
11.920.26.2620.0622.000.0000	Aug and Sept MSHS Electricity	1017238888	18,594.47
11.950.26.2620.0621.000.0000	Aug and Sept MSHS Natural Gas	1017238888	472.06
Total for Xcel Energy			\$26,762.18

Board Report - Windsor Charter Academy

Expense on Date: 9/1/2023 to 9/30/2023

Account Number	Description	Check	Amount
		Report Total	<u><u>\$2,204,246.32</u></u>

7.0

Executive Board
Pulled-Consent
Agenda Items

The motion to approve Policy GBEBA on second read was made by James and seconded by Ojala. Members voted the following: Hungenberg, nay; James, nay; Mader, nay; Ojala, nay; Bartmann, aye. The motion did not pass.

8.0

Member Pulled-
Consent Agenda
Items

9.0

Executive Session

A Board of Education, upon the affirmative vote of a quorum present, may convene in Executive Session at a Regular or Special Meeting. The Board is not allowed to adopt any proposed policy, resolution, regulation, or take any formal action at an executive session that is not open to the public. Prior to convening in executive session, the Board is required to refer to the specific citation to statute authorizing it to meet when it announces the session. The Board may hold an executive session to:

- Conduct discussions regarding the purchase, acquisition, lease, transfer or sale of property, C.R.S. §24-6-402(4)(a)
- Conduct conferences with the Charter's attorney for the purpose of receiving legal advice on a particular matter, C.R.S. §24-6-402(4)(b)
- Discuss matters which are required to be kept confidential by federal or state law, rules or regulations. In such cases, the Executive Board must announce the specific citation of the law, rule, or regulation which provides for confidentiality, C.R.S. §24-6-402(4)(c)
- Discuss security arrangements or investigations, C.R.S. §24-6-402(4)(d)
- Conduct discussions regarding the Charter's position, strategies, and bargaining instructions regarding collective bargaining negotiations, C.R.S. §24-6-402(4)(e)
- Discuss personnel matters, subject to the limitations discussed below. If the employee who is the subject of the discussions desires the discussions occur in open meeting, the discussions must be held in open meeting, C.R.S. §24-6-402(4)(f)
- To consider any documents which are protected from disclosure by the Colorado Open Records Act, C.R.S. §24-6-402(4)(g)
- Discuss individual students where public disclosure would adversely affect the person or persons involved, C.R.S. §24-6-402(4)(h)

10.0

Adjournment

The motion was made by James and seconded by Ojala to adjourn. Members voted the following: Hungenberg, aye; James, aye; Mader, aye; Ojala, aye; Bartmann, aye. The motion passed unanimously. The Executive Board adjourned at 9:09 p.m.