



REPORT OF

THE

STATE AUDITOR

School Capital Construction Report

Fiscal Year 2006

**LEGISLATIVE AUDIT COMMITTEE
2007 MEMBERS**

Senator Jack Taylor
Chair

Senator Stephanie Takis
Vice-Chair

Representative Dorothy Butcher
Senator Jim Isgar
Representative James Kerr
Representative Rosemary Marshall
Representative Victor Mitchell
Senator Nancy Spence

Office of the State Auditor Staff

Sally Symanski
State Auditor

Dianne Ray
Deputy State Auditor

Christy Reeves
Director of Local Government Audits

TABLE OF CONTENTS

	PAGE
Purpose and Overview of the State Education Fund	1
Exhibit 1: Expenditures for Capital Construction Summary	E-1
Exhibit 2: Capital Construction Expenditures Reserve Summary	E-2
Exhibit 3: Expenditures for Capital Construction By District	E-3
Exhibit 4: Capital Construction Expenditure Reserve By District	E-4
Exhibit 5: Expenditures for Capital Construction By Charter School ...	E-5
Exhibit 6: Received and Expended from the Capital Construction Expenditures Reserve by District	E-6
Exhibit 7: Expenditures for Capital Construction by District and School	E-7
APPENDIX	A-1

Purpose and Overview of the State Education Fund

Purpose

The School Capital Construction Report contained herein was completed pursuant to Section 2-3-115, C.R.S., which requires the State Auditor to report annually on the amount of State Education Fund moneys expended in the State for school capital construction. The State Auditor must submit the School Capital Construction Report to the House and Senate Education Committees, the Legislative Audit Committee, and the Joint Budget Committee by February 1st of each year, commencing with the Fiscal Year 2002 reporting period. The statutory provisions related to the School Capital Construction Report are provided in Appendix A.

The Office of the State Auditor compiles the School Capital Construction Report from data maintained and self-reported by the Department of Education. We gratefully acknowledge the cooperation of department staff in providing the requested information.

Overview of the State Education Fund

The State Education Fund (the Fund) was established by voters in November 2000 through Amendment 23 (Section 17 of Article IX of the Colorado Constitution). Amendment 23 provides funding for preschool through twelfth grade, financed through state income taxes. Among other things, Fund moneys can be used to support public school construction.

State Education Fund moneys for capital construction were provided to both school districts and charter schools during Fiscal Years 2002 through 2006 as follows:

- **School districts.** Moneys from the State Education Fund intended for school capital construction were appropriated to the School Capital Construction Expenditures Reserve (Reserve Fund) in Fiscal Year 2006. Moneys from the General Fund intended for school capital construction were also appropriated the Reserve Fund and the School Construction and Renovation Fund (Renovation Fund) in Fiscal Year 2006. The moneys in the Reserve and the Renovation Funds are used for grants by the State Board of Education, paid out on a reimbursement basis. There is no requirement that

school districts spend all of their capital construction grants in the same year as the grant award. Therefore, State Education Fund expenditures for Fiscal Year 2006 were paid from grants awarded in Fiscal Years 2002 through 2006.

- **Charter schools.** State Education Fund moneys for capital construction are appropriated as one amount and paid to charter schools individually on a formula basis. Beginning with Fiscal Year 2005, H.B. 04-1362 added institute charter schools to district charter schools eligible for State Education Funds and two eligible institute charter schools received \$48,099 in State Education Funds in Fiscal Year 2006. The Department of Education reported that three charter schools spent the balance of Fiscal Year 2005 appropriations in Fiscal Year 2006, totaling \$13,261. Therefore, State Education Fund expenditures for Fiscal Year 2006 were paid from appropriated funds distributed to charter schools in Fiscal Years 2005 and 2006.

**State Education Fund
Expenditures for Capital Construction
Summary
Fiscal Year 2006**

Exhibit 1

	Student FTE	Fiscal Year 2006 Expenditures Capital Construction State Education Fund
District Total (Exhibit 3)	50,780 [1]	\$ 5,922,769 [2]
Charter School Total (Exhibit 5)	34,407	\$ 4,992,237 [3]
State Total	85,187	\$ 10,915,006

Amounts per student full-time equivalent

Districts	\$ 117
Charter Schools	\$ 145

[1] Student full-time equivalent of districts that expended State Education Fund moneys. Section 2-3-115(2)(f), C.R.S.

[2] State Education Fund expenditures by districts during Fiscal Year 2006 from grants awarded during Fiscal Years 2002 through 2006. Section 2-3-115(2)(a), C.R.S.

[3] State Education Fund expenditures by qualified charter schools during Fiscal Year 2006 from grants awarded in Fiscal Year 2004 through 2006. Section 2-3-115(2)(b), C.R.S.

Note: District totals do not include charter schools within the district.

**State Education Fund
Capital Construction Expenditures Reserve
Summary
January 1, 2007**

Exhibit 2

January 1, 2007 Balance Capital Construction Expenditures Reserve
<hr/>
State Education All Moneys [1] Fund Moneys [2]
<hr/>

Districts Total (Exhibit 4)	\$ 1,656,696	\$ 1,568,025
-----------------------------	--------------	--------------

[1] Balance of all unpaid state capital construction grant awards remaining at January 1, 2007, including State Education Fund moneys, general fund, and lottery proceeds. Section 2-3-115(2)(e), C.R.S.

[2] Balance of State Education Fund monies remaining in the Capital Construction Expenditures Reserve as of January 1, 2007. Section 2-3-115(2)(e), C.R.S.

**State Education Fund
Expenditures for Capital Construction
By District
Fiscal Year 2006**

Exhibit 3

<u>County</u>	<u>School Districts [1]</u>	<u>Student FTE [2]</u>	<u>Fiscal Year 2006 Expenditures State Education Fund [3]</u>
Adams	Strasburg 31J	977	133,326
Arapahoe	Byers 32J	547	100,324
Baca	Walsh RE-1	170	66,974
Conejos	Sanford 6J	371	35,200
Conejos	South Conejos RE-10	302	42,284
El Paso	Harrison 2	11,218	27,376
El Paso	Peyton 23 JT	677	346,152
Elbert	Elizabeth C-1	2,891	133,283
Las Animas	Aguilar Reorganized 6	164	1,624,027
Las Animas	Trinidad 1	1,528	184,594
Lincoln	Genoa-Hugo C-113	186	20,118
Lincoln	Limon RE-4J	542	227,647
Montezuma	Dolores RE-4A	765	17,914
Montezuma	Mancos RE-6	414	103,360
Morgan	Fort Morgan RE-3	3,249	104,855
Morgan	Weldon Valley RE-20J	206	43,072
Morgan	Wiggins RE-50J	613	34,755
Otero	Cheraw 31	218	402,705
Otero	Manzanola 3J	210	82,749
Otero	Rocky Ford R-2	851	743,694
Phillips	Haxtun RE-2J	334	77,303
Powers	Holly RE-3	306	2,256
Powers	Wiley RE-13 JT	285	143,372
Pueblo	Pueblo City 60	17,730	271,820
Rio Grande	Monte Vista C-8	1,249	16,751
Rio Grande	Sargent RE-33J	426	15,041
Saguache	Center 26JT	654	30,308
Saguache	Mountain Valley RE-1	126	24,224
Sedgwick	Julesburg RE 1	313	271,480
Teller	Cripple Creek-Victor RE-1	579	11,869
Washington	Woodlin R-104	114	368,182
Weld	Ault-Highland RE-9	833	6,661
Weld	Eaton RE-2	1,643	153,566
Yuma	Liberty J-4	89	55,527
	<u>Total by District</u>	<u>50,780</u>	<u>\$ 5,922,769</u>

[1] Thirty-eight school districts out of 178 spent State Education Fund moneys in Fiscal Year 2006.

[2] Student full-time equivalent by district for all districts in which State Education Fund moneys were expended in Fiscal Year 2006. Section 2-3-115(2)(f), C.R.S.

[3] State Education Fund monies expended by district for capital construction during Fiscal Year 2006. Section 2-3-115(2)(a), C.R.S.

**State Education Fund
Capital Construction Expenditure Reserve
By District
Fiscal Year 2007**

Exhibit 4

<u>County</u>	<u>School Districts</u>	<u>January 1, 2007 Remaining Balance</u>	
		<u>All Moneys [1]</u>	<u>State Education Fund [2]</u>
Adams	Westminster 50	20,402	8,841
Arapahoe	Sheridan 2	500,000	500,000
Conejos	Sanford 6J	80,870	80,870
El Paso	Colorado Springs 11	53,130	53,130
El Paso	Ellicott 22	86,396	86,396
El Paso	Harrison 2	79,122	34,286
Elbert	Agate 300	147,389	147,389
Jackson	North Park R-1	114,032	114,032
Kit Carson	Arriba-Flagler C-20	36,485	36,485
Morgan	Ft Morgan Re-3	70,885	70,885
Park	Platte Canyon 1	29,925	29,925
Pueblo	Pueblo City 60	56,954	24,680
Saguache	Center 26JT	7,296	7,296
Sedgwick	Julesburg Re-1	10,512	10,512
Washington	Woodlin R-104	250,566	250,566
Weld	Briggsdale Re-10	112,732	112,732
	Total by District	\$ 1,656,696	\$ 1,568,025

[1] Balance of all unpaid state capital construction grant awards remaining at January 1, 2007, including State Education Fund moneys, general fund, and lottery proceeds. Section 2-3-115(2)(e), C.R.S.

[2] Balance of State Education Fund moneys remaining in the Capital Construction Expenditure Reserve as of January 1, 2007. The balance represents unpaid state capital construction grants awarded to districts during Fiscal Years 2002 through 2006. Section 2-3-115(2)(e), C.R.S.

**State Education Fund
Expenditures for Capital Construction
By Charter School
Fiscal Year 2006**

Exhibit 5

			Student	FY2006	
County	District	Charter School	FTE [1]	Project [2]	Expenditures State Education Fund [3]
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	ACADEMY OF CHARTER SCHOOLS	1,050.00	Financing	152,348
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	PINNACLE CHARTER ELEMENTARY SCHOOL	772.50	Financing	112,085
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	PINNACLE CHARTER HIGH SCHOOL	199.50	Financing	28,946
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	PINNACLE CHARTER MIDDLE SCHOOL	331.00	Financing	48,026
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	STARGATE CHARTER SCHOOL	533.00	Financing	77,335
ADAMS	ADAMS COUNTY 14	COMMUNITY LEADERSHIP ACADEMY	320.00	Purchase	46,430
ADAMS	ADAMS COUNTY 14	NEW AMERICA SCHOOL	180.50	Lease	26,189
ADAMS	BENNETT 29J	CORRIDOR COMMUNITY ACADEMY	92.50	Lease	13,421
ADAMS	BRIGHTON 27J	BELLE CREEK CHARTER SCHOOL	570.00	Lease	82,703
ADAMS	BRIGHTON 27J	BRIGHTON CHARTER SCHOOL	223.00	Lease	32,356
ADAMS	BRIGHTON 27J	BROMLEY EAST CHARTER SCHOOL	728.00	Lease	105,628
ADAMS	WESTMINSTER 50	CROWN POINTE CHARTER ACADEMY	104.50	Lease	15,162
ARAPAHOE	ADAMS-ARAPAHOE 28J	AURORA ACADEMY CHARTER SCHOOL	448.00	Purchase, Lease	65,002
ARAPAHOE	ADAMS-ARAPAHOE 28J	NEW AMERICA SCHOOL	403.00	Lease	58,473
ARAPAHOE	CHERRY CREEK 5	CHERRY CREEK CHARTER ACADEMY	433.00	Lease	62,826
ARAPAHOE	LITTLETON 6	LITTLETON ACADEMY	430.50	Financing	62,463
ARAPAHOE	LITTLETON 6	LITTLETON PREP CHARTER SCHOOL	467.00	Financing, Lease	67,759
BOULDER	BOULDER VALLEY RE 2	BOULDER PREP CHARTER HIGH SCHOOL	103.00	Lease	14,945
BOULDER	BOULDER VALLEY RE 2	PEAK TO PEAK CHARTER SCHOOL	1,196.50	Lease	173,605
BOULDER	BOULDER VALLEY RE 2	HORIZONS K-8 ALTERNATIVE CHARTER SCHOOL	152.00	Remodeling	22,054
BOULDER	BOULDER VALLEY RE 2	SUMMIT MIDDLE CHARTER SCHOOL	153.50	Remodeling	22,272
BOULDER	ST VRAIN VALLEY RE 1J	CARBON VALLEY CHARTER SCHOOL	252.00	Financing, Lease	36,564
BOULDER	ST VRAIN VALLEY RE 1J	FLAGSTAFF CHARTER SCHOOL	188.50	Lease	27,350
BOULDER	ST VRAIN VALLEY RE 1J	UTE CREEK SECONDARY CHARTER ACADEMY	169.00	Lease	24,521
BOULDER	ST VRAIN VALLEY RE 1J	TWIN PEAKS CHARTER ACADEMY	211.50	Remodeling, Financing	30,687
DENVER	DENVER COUNTY 1	ACADEMY OF URBAN LEARNING	46.00	Lease	6,674
DENVER	DENVER COUNTY 1	ACE COMMUNITY CHALLENGE CHARTER SCHOOL	121.00	Lease	17,556
DENVER	DENVER COUNTY 1	CHALLENGES, CHOICES & IMAGES CHARTER SCHOOL	357.00	Financing	51,798
DENVER	DENVER COUNTY 1	COLORADO HIGH SCHOOL	129.00	Lease	18,717
DENVER	DENVER COUNTY 1	DENVER ARTS & TECHNOLOGY ACADEMY	406.50	Lease	58,981
DENVER	DENVER COUNTY 1	DENVER SCHOOL OF SCIENCE AND TECHNOLOGY	237.00	Financing	34,387
DENVER	DENVER COUNTY 1	HIGHLINE ACADEMY CHARTER SCHOOL	344.00	Lease	49,912
DENVER	DENVER COUNTY 1	KIPP SUNSHINE PEAK ACADEMY	293.00	Construction	42,512
DENVER	DENVER COUNTY 1	LIFE SKILLS CENTER OF DENVER	408.00	Lease	59,198
DENVER	DENVER COUNTY 1	NORTHEAST ACADEMY CHARTER SCHOOL	291.50	Lease	42,295
DENVER	DENVER COUNTY 1	P.S.1 CHARTER SCHOOL	369.50	Lease	53,612
DENVER	DENVER COUNTY 1	SOUTHWEST EARLY COLLEGE CHARTER SCHOOL	253.00	Lease	36,709
DENVER	DENVER COUNTY 1	WYATT-EDISON CHARTER ELEMENTARY SCHOOL	638.00	Financing	92,570
DENVER	DENVER COUNTY 1	COLE COLLEGE PREP: A KIPP TRANSITION SCHOOL	57.50	Construction, Lease	8,343
DENVER	DENVER COUNTY 1	ODYSSEY CHARTER ELEMENTARY SCHOOL	102.50	Lease	14,872
DENVER	DENVER COUNTY 1	OMAR D BLAIR CHARTER SCHOOL	380.00	Lease	55,136
DENVER	DENVER COUNTY 1	PIONEER CHARTER SCHOOL	127.75	Construction	18,536
DOUGLAS	DOUGLAS COUNTY RE 1	ACADEMY CHARTER SCHOOL	564.00	Lease	81,833
DOUGLAS	DOUGLAS COUNTY RE 1	AMERICAN ACADEMY AT CASTLE PINES CHARTER	343.00	Remodeling, Lease	49,767
DOUGLAS	DOUGLAS COUNTY RE 1	CHALLENGE TO EXCELLENCE CHARTER SCHOOL	424.50	Financing	61,592
DOUGLAS	DOUGLAS COUNTY RE 1	CORE KNOWLEDGE CHARTER SCHOOL	375.50	Lease	54,483
DOUGLAS	DOUGLAS COUNTY RE 1	DCS MONTESSORI CHARTER SCHOOL	299.00	Lease	43,383
DOUGLAS	DOUGLAS COUNTY RE 1	PLATTE RIVER CHARTER ACADEMY	474.00	Financing	68,774
EAGLE	EAGLE COUNTY RE 51	EAGLE COUNTY CHARTER ACADEMY	273.00	Purchase	39,611
EL PASO	ACADEMY 20	THE CLASSICAL ACADEMY CHARTER	2,307.00	Lease	334,731
EL PASO	CALHAN RJ-1	FRONTIER CHARTER ACADEMY	74.50	Financing	10,809
EL PASO	CHEYENNE MOUNTAIN 12	CHEYENNE MOUNTAIN CHARTER ACADEMY	501.50	Financing	72,764
EL PASO	COLORADO SPRINGS 11	21st CENTURY CHARTER SCHOOL AT COLORADO SPRINGS	150.00	Lease	21,764

**State Education Fund
Expenditures for Capital Construction
By Charter School
Fiscal Year 2006**

Exhibit 5

County	District	Charter School	Student FTE [1]	Project [2]	FY2006 Expenditures State Education Fund [3]
EL PASO	COLORADO SPRINGS 11	CIVA CHARTER SCHOOL	198.00	Remodeling, Lease	28,729
EL PASO	COLORADO SPRINGS 11	COMMUNITY PREP CHARTER SCHOOL	168.00	Construction, Lease	24,376
EL PASO	COLORADO SPRINGS 11	GLOBE CHARTER SCHOOL	209.50	Construction	30,397
EL PASO	COLORADO SPRINGS 11	LIFE SKILLS CENTER OF COLORADO SPRINGS	277.00	Lease	40,191
EL PASO	COLORADO SPRINGS 11	EMERSON-EDISON JUNIOR CHARTER ACADEMY	210.50	Construction	30,542
EL PASO	COLORADO SPRINGS 11	ROOSEVELT EDISON CHARTER SCHOOL	289.00	Construction	41,932
EL PASO	FALCON 49	PIKES PEAK SCHOOL EXPEDITIONARY LEARNING	167.00	Lease	24,231
EL PASO	HARRISON 2	JAMES IRWIN CHARTER ELEMENTARY SCHOOL	307.50	Financing	44,616
EL PASO	HARRISON 2	JAMES IRWIN CHARTER HIGH SCHOOL	330.50	Financing	47,953
EL PASO	HARRISON 2	JAMES IRWIN CHARTER MIDDLE SCHOOL	374.00	Financing	54,265
EL PASO	HARRISON 2	SHIVERS ACADEMY CHARTER SCHOOL	42.50	Demolition, Remodeling, Financing	6,166
EL PASO	LEWIS-PALMER 38	MONUMENT CHARTER ACADEMY	690.00	Lease	100,115
EL PASO	WIDFIELD 3	JAMES MADISON CHARTER ACADEMY SCHOOL	155.50	-	22,562
ELBERT	ELIZABETH C-1	ELBERT COUNTY CHARTER SCHOOL	326.00	Purchase, Lease	47,301
FREMONT	CANON CITY RE-1	MOUNT VIEW CORE KNOWLEDGE CHARTER SCHOOL	215.50	Lease	31,268
GARFIELD	ROARING FORK RE-1	CARBONDALE COMMUNITY CHARTER SCHOOL	116.50	Financing	16,903
GRAND	EAST GRAND 2	INDIAN PEAKS CHARTER SCHOOL	15.00	Remodeling	2,176
GUNNISON	GUNNISON WATERSHED RE1J	MARBLE CHARTER SCHOOL	26.00	Construction, Remodeling	3,772
JEFFERSON	JEFFERSON COUNTY R-1	COLLEGIATE ACADEMY OF COLORADO	529.00	Purchase	76,755
JEFFERSON	JEFFERSON COUNTY R-1	COMPASS MONTESSORI - GOLDEN CHARTER SCHOOL	302.00	Financing	43,818
JEFFERSON	JEFFERSON COUNTY R-1	EXCEL ACADEMY CHARTER SCHOOL	417.00	Purchase	60,504
JEFFERSON	JEFFERSON COUNTY R-1	FREE HORIZON MONTESSORI CHARTER SCHOOL	149.00	Remodeling, Lease	21,619
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON ACADEMY CHARTER SCHOOL	347.50	Financing	50,420
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON CHARTER ACADEMY JUNIOR HIGH SCHOOL	147.00	Financing	21,329
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON CHARTER ACADEMY SENIOR HIGH SCHOOL	232.00	Financing	33,662
JEFFERSON	JEFFERSON COUNTY R-1	LINCOLN CHARTER ACADEMY	590.00	Remodeling, Purchase	85,605
JEFFERSON	JEFFERSON COUNTY R-1	MONTESSORI PEAKS CHARTER ACADEMY	311.00	Financing	45,124
JEFFERSON	JEFFERSON COUNTY R-1	ROCKY MOUNTAIN ACADEMY OF EVERGREEN	179.50	Lease	26,044
JEFFERSON	JEFFERSON COUNTY R-1	ROCKY MOUNTAIN DEAF SCHOOL	28.50	Lease	4,135
JEFFERSON	JEFFERSON COUNTY R-1	WOODROW WILSON CHARTER ACADEMY	364.00	Lease	52,814
JEFFERSON	JEFFERSON COUNTY R-1	COMPASS MONTESSORI - WHEAT RIDGE CHARTER SCHOOL	94.25	Construction, Remodeling, Financing	13,675
LA PLATA	DURANGO 9-R	THE EXCEL CHARTER SCHOOL	54.50	-	7,908
LARIMER	POUDRE R-1	LIBERTY COMMON CHARTER SCHOOL	541.50	Lease	78,568
LARIMER	POUDRE R-1	PIONEER CHARTER SCHOOL	231.00	Financing	33,517
LARIMER	POUDRE R-1	RIDGEVIEW CLASSICAL CHARTER SCHOOLS	617.50	Financing, Lease	89,595
MESA	MESA COUNTY VALLEY 51	DEEP RIVER SCHOOL	81.00	Lease	11,753
MOFFAT	MOFFAT COUNTY RE:NO 1	DINOSAUR COMMUNITY CHARTER SCHOOL	23.50	Remodeling	3,410
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	SOUTHWEST OPEN CHARTER SCHOOL	164.00	Construction, Purchase	23,795
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	BATTLE ROCK CHARTER SCHOOL	11.50	Construction	1,669
MONTROSE	MONTROSE COUNTY RE-1J	VISTA CHARTER SCHOOL	140.00	Construction	20,313
MONTROSE	WEST END RE-2	PARADOX VALLEY CHARTER SCHOOL	21.00	Remodeling	3,047
PARK	PARK COUNTY RE-2	GUFFEY CHARTER SCHOOL	13.25	Construction, Remodeling	1,922
PARK	PARK COUNTY RE-2	LAKE GEORGE CHARTER SCHOOL	47.75	Construction, Remodeling	6,928
PITKIN	ASPEN 1	ASPEN COMMUNITY CHARTER SCHOOL	113.00	Remodeling	16,396
PROWERS	LAMAR RE-2	ALTA VISTA CHARTER SCHOOL	93.00	Construction, Remodeling	13,494

**State Education Fund
Received and Expended from the
Capital Construction Expenditures Reserve
By District
Fiscal Year 2006**

Exhibit 6

<u>County</u>	<u>School Districts</u>	FY2006 <u>Receipts and Expenditures</u> <u>State Education Fund</u>	[1], [2]
Adams	Strasburg 31J	133,326	
Arapahoe	Byers 32J	100,324	
Baca	Walsh Re-1	66,974	
Conejos	Sanford 6J	35,201	
Conejos	South Conejos Re-10	33,822	
El Paso	Harrison 2	27,376	
El Paso	Peyton 23 JT	346,152	
Elbert	Elizabeth C-1	133,283	
Las Animas	Aguilar Reorganized 6	1,624,027	
Montezuma	Dolores Re-4A	17,914	
Morgan	Fort Morgan Re-3	89,852	
Morgan	Wiggins Re-50J	34,755	
Otero	Cheraw 31	402,705	
Otero	Manzanola 3J	82,749	
Prowers	Holly Re-3	2,256	
Prowers	Wiley Re-13 JT	143,372	
Pueblo	Pueblo City 60	214,626	
Rio Grande	Monte Vista C-8	355	
Rio Grande	Sargent Re-33J	15,041	
Saguache	Center 26JT	30,308	
Teller	Cripple Creek-Victor RE-1	11,869	
Washington	Woodlin R-104	368,182	
Weld	Eaton Re-2	153,566	
Yuma	Liberty J-4	55,527	
	Total by District	\$ 4,123,562	

[1] Districts' receipts and expenditures of State Education Fund moneys through the Capital Construction Expenditures Reserve are equal since the grants are paid to the districts on a reimbursement basis.

[2] Portion of State Education Fund monies received indirectly from the School Capital Construction Expenditures Reserve and expended for capital construction during Fiscal Year 2006. This does not include State Education Fund monies received and expended from the School Construction and Renovation Fund.

**State Education Fund
Expenditures for Capital Construction
By District and School
Fiscal Year 2006**

Exhibit 7

County	District	School	Student FTE [1]	Project [2]	State Education Fund [3]
Adams	Strasburg 31J	Strasburg Elementary & High School	977	HVAC Units Replacement	\$ 133,326
Arapahoe	Byers 32J	Byers Elementary School	547	Elementary Roof Replacement	\$ 100,324
Baca	Walsh RE-1	Walsh High School	170	Roof Replacement/Water Damage Control (Partial)	\$ 66,974
Conejos	Sanford 6J	Sanford Public School	371	Kitchen Plumbing Replacement/Water Syst Repair	\$ 2,080
Conejos	Sanford 6J	District Wide	371	Re-Roofing Secondary Classrooms	\$ 33,120
Conejos	South Conejos RE-10	Guadalupe Elementary School	302	Guadalupe ES Roof	\$ 648
Conejos	South Conejos RE-10	Guadalupe Elementary School	302	Guadalupe ES Roof	\$ 7,814
Conejos	South Conejos RE-10	Antonito Jr/Sr High School	302	South Wing Roof & Ceiling Project	\$ 33,822
El Paso	Harrison 2	District Wide	11,218	Fire Alarm Upgrade/Replace	\$ 27,376
El Paso	Peyton 23 JT	Peyton High School	677	Water System	\$ 346,152
Elbert	Elizabeth C-1	Frontier High School	2,891	Roofing Replacement	\$ 133,283
Las Animas	Aguilar Reorganized 6	Jr/Sr High School & Administration	164	Jr/Sr HS Replacement (Partial see Powerball)	\$ 1,624,027
Las Animas	Trinidad 1	Trinidad High School	1,528	THS HVAC (Partial)	\$ 184,594
Lincoln	Genoa-Hugo C-113	Genoa-Hugo Elementary, Middle & High Schools	186	Replace Electrical Switchgear	\$ 20,118
Lincoln	Limon RE-4J	District Wide - Limon Public Schools	542	District Wide Science Lab and Classroom Addition	\$ 227,647
Montezuma	Dolores RE-4A	Dolores High School	765	Roof Repair/Replacement	\$ 17,914
Montezuma	Mancos RE-6	Mancos High School	414	HS Boiler Replacement	\$ 103,360
Morgan	Fort Morgan RE-3	Middle School	3,249	Roof Replacement (Partial Balance C4 ER and C4 PB)	\$ 15,003
Morgan	Fort Morgan RE-3	Middle School	3,249	MS Roof Replacement (Partial Balance C2 ER & C4 PB)	\$ 89,852
Morgan	Weldon Valley RE-20J	K-12 School	206	New Jr/Sr HS & ES Classrooms / Core Area Renovation	\$ 43,072
Morgan	Wiggins RE-50J	Wiggins Jr/Sr High School & Ag Building	613	Fire Alarm System Replacement	\$ 34,755
Otero	Cheraw 31	Cheraw High School/Administration/Cafeteria	218	Roof Replacement	\$ 402,705
Otero	Manzanola 3J	Manzanola Elementary School	210	ES Roof Replacement (Partial)	\$ 82,749
Otero	Rocky Ford R-2	Liberty Elementary School	851	Ventilation Upgrades	\$ 743,694
Phillips	Haxtun RE-2J	Haxtun Elementary School & High School	334	Fire Safety and Electricity Savings and Handicapped Accessibility	\$ 77,303
Prowers	Holly RE-3	Shanner Elementary School	306	Building Structure Stabilization & Repair	\$ 2,256
Prowers	Wiley RE-13 JT	Wiley School District Main Building	285	Roof Replacement	\$ 143,372
Pueblo	Pueblo City 60	District Wide	17,730	Life Safety	\$ 57,194
Pueblo	Pueblo City 60	District Wide	17,730	Life Safety of Students and Staff (multi-yr)	\$ 214,626
Rio Grande	Monte Vista C-8	Elementary School	1,249	Modular Renovation	\$ 355
Rio Grande	Monte Vista C-8	Central Auditorium	1,249	Central Auditorium Roof (Recommend Partial Award)	\$ 16,396
Rio Grande	Sargent RE-33J	Sargent Jr/Sr High School	426	Library Roof Replacement	\$ 15,041
Saguache	Center 26JT	Center Middle & High School	654	Fire Rated Corridor - New Doors and Ceilings (Partial-Bal C4 PB)	\$ 30,308
Saguache	Mountain Valley RE-1	Classroom / Cafeteria Building	126	Boiler Replacement	\$ 24,224

**State Education Fund
Expenditures for Capital Construction
By District and School
Fiscal Year 2006**

Exhibit 7

<u>County</u>	<u>District</u>	<u>School</u>	<u>Student FTE [1]</u>	<u>Project [2]</u>	<u>State Education Fund [3]</u>
Sedgwick	Julesburg RE 1	Elementary & High School	313	ES & HS Roof Replacement	\$ 271,480
Teller	Cripple Creek-Victor RE-1	Middle School	579	Replace / Repair Roof (Partial)	\$ 11,869
Washington	Woodlin R-104	Woodlin School	114	HVAC & Electric Service Remediation	\$ 368,182
Weld	Ault-Highland RE-9	Highland High School	833	Roof Replacement to Highland HS	\$ 6,661
Weld	Eaton RE-2	Eaton High School	1,643	Eaton HS Structural Repair	\$ 153,566
Yuma	Liberty J-4	District Wide	89	Roof Repair	\$ 55,527
	Total Projects				\$ 5,922,769

[1] Student full-time equivalent of schools in which State Education Fund moneys were expended for capital Construction during Fiscal Year 2006. Section 2-3-115(2)(f), C.R.S.

[2] Capital construction project for the specific school. Section 2-3-115(2)(d), C.R.S.

[3] State Education Fund moneys expended for capital construction during Fiscal Year 2006. Section 2-3-115(2)(d), C.R.S.

[4] Individual schools not identified.

School Capital Construction Report
Fiscal Year 2006
Appendix

2-3-115. Use of state education fund moneys for school capital construction - audits - reports.

(1) For the 2001-02 school district budget year [fiscal year] and each school district budget year [fiscal year] thereafter, for the purpose of determining the amount of state education fund moneys expended by each school district in the state for capital construction and identifying the schools and projects on which school districts expended such moneys, the state auditor shall annually examine the records of each school district in the state that received state education fund moneys for the budget year:

(a) Directly from the department of education for capital construction aid to qualified charter schools, as defined in section 22-54-124 (1) (f.6), C.R.S., in accordance with section 22-54-124 (4), C.R.S.; or

(b) Indirectly from the school capital construction expenditures reserve created in section 22-54-117 (1.5), C.R.S., in accordance with section 22-54-117 (1.5) and (1.7), C.R.S.

(2) No later than February 1 of each school district budget year commencing on or after July 1, 2002, the state auditor shall report to the education committees of the senate and the house of representatives, the legislative audit committee, and the joint budget committee of the general assembly:

(a) The total amount of state education fund moneys that districts throughout the state expended for capital construction and the amount of state education fund moneys that each district expended for capital construction during the prior budget year;

(b) The total amount of state education fund moneys that qualified charter schools throughout the state expended for capital construction and the amount of state education fund moneys that each qualified charter school throughout the state expended for capital construction during the prior budget year;

(c) The total amount of state education fund moneys received indirectly from the school capital construction expenditures reserve by districts throughout the state and by each district that were expended for capital construction during the prior budget year;

(d) The schools and projects on which state education fund moneys were expended;

(e) The balances of all moneys and all state education fund moneys in the school capital construction expenditures reserve as of the immediately preceding January 1; and

(f) The total pupil enrollment of all school districts in the state in which state education fund moneys were expended for capital construction during the prior budget year, the pupil enrollment of each school district in which state education fund moneys were expended for capital construction during the prior budget year, and the pupil enrollment of each school in the state on which state education fund moneys were expended for capital construction during the prior budget year.

The electronic version of this report is available on the Web site of the
Office of the State Auditor
www.state.co.us/auditor

A bound report may be obtained by calling the
Office of the State Auditor
303.869.2800

Please refer to the Report Control Number below when requesting this report.

Report Control Number 1840