

School Capital Construction Report
January 2010



**OFFICE OF THE
STATE AUDITOR**

**LEGISLATIVE AUDIT COMMITTEE
2009 MEMBERS**

Representative Dianne Primavera
Chair

Senator David Schultheis
Vice-Chair

Senator Morgan Carroll

Representative Jim Kerr

Representative Frank McNulty

Representative Joe Miklosi

Senator Shawn Mitchell

Senator Lois Tochtrop

OFFICE OF THE STATE AUDITOR

Sally Symanski
State Auditor

Dianne Ray
Deputy State Auditor

Crystal Dorsey
Legislative Audit Manager

Linda Grabe
Legislative Auditor

The mission of the Office of the State Auditor is to improve the efficiency, effectiveness, and transparency of government for the people of Colorado by providing objective information, quality services, and solution-based recommendations.

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: Expenditures for Capital Construction By Charter School.....	E-4
Exhibit 5: Received and Expended from the Capital Construction Expenditures Reserve by District	E-5
Exhibit 6: Expenditures for Capital Construction by District and School	E-6
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 the Appendix.

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

Overview of the State Education Fund

The State Education Fund (Fund) was established by voters in November 2000 through Amendment 23 (Section 17 of Article IX of the Colorado Constitution). Amendment 23 provides specific funding increases 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 beginning in Fiscal Year 2002.

Fiscal Year 2009 expenditures for capital construction from the State Education Fund were as follows:

- **School districts.** For Fiscal Year 2009, no funds were appropriated from the State Education Fund to the School Capital Construction Expenditures Reserve (Reserve Fund) for school capital construction. The moneys previously appropriated but not spent in the Reserve Fund are used for grants awarded by the State Board of Education and are paid to the districts 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. In Fiscal Year 2009, State Education Fund expenditures

of \$404,000 were paid from grants awarded in Fiscal Years 2004 through 2006.

- **Charter schools.** In Fiscal Year 2009, \$5.1 million in State Education Fund moneys for capital construction were appropriated and distributed to charter schools individually on a formula basis. Beginning with Fiscal Year 2005, under House Bill 04-1362 both charter schools approved by the Charter School Institute within the Department, as well as district-approved charter schools, are eligible for State Education Funds. For Fiscal Year 2009, charter schools reported spending approximately \$5.1 million in State Education Funds on capital construction, which was paid from funds appropriated to charter schools in Fiscal Years 2008 and 2009.

Summary of the Exhibits

Each of the exhibits provides information related to the use of State Education Fund moneys for School Capital Construction as required by Section 2-3-115, C.R.S.

- **Exhibit 1.** Total State Education Fund moneys expended by the district schools and the charter schools in Fiscal Year 2009.
- **Exhibit 2.** Total unexpended grants awarded prior to the end of Fiscal Year 2009 for school capital construction from all sources and from State Education Fund moneys at January 1, 2010.
- **Exhibit 3.** Each district's State Education Fund moneys expended in Fiscal Year 2009.
- **Exhibit 4** Each charter school's State Education Fund moneys expended in Fiscal Year 2009.
- **Exhibit 5.** Each district's State Education Fund moneys expended in Fiscal Year 2009, originally distributed through the Capital Construction Expenditures Reserve.
- **Exhibit 6.** Each school's State Education Fund moneys expended in Fiscal Year 2009.

**State Education Fund
Expenditures for Capital Construction
Summary
Fiscal Year 2009**

Exhibit 1

	Student FTE	Fiscal Year 2009 Expenditures Capital Construction State Education Fund
District Total (Exhibit 3)	19,510 [1]	\$ 403,513 [2]
Charter School Total (Exhibit 4)	46,526	\$ 5,126,881 [3]
State Total	66,036	\$ 5,530,394

Amounts per student full-time equivalent

Districts	\$ 21
Charter Schools	\$ 110

[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 2009 from grants awarded during Fiscal Years 2004 through 2006. Section 2-3-115(2)(a), C.R.S.

[3] State Education Fund expenditures by qualified charter schools during Fiscal Year 2009 from grants awarded in Fiscal Years 2008 and 2009. 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
January 1, 2010**

Exhibit 2

All Moneys [1]	State Education Fund Moneys [2]
\$ 4,339,083	\$ 213,306

[1] Balance of all unexpended state capital construction grant awards remaining at January 1, 2010, including State Education Fund and General Fund moneys. Section 2-3-115(2)(e), C.R.S.

[2] Balance of State Education Fund moneys remaining in the Capital Construction Expenditures Reserve, as said reserve existed prior to July 1, 2008, as of January 1, 2010. Section 2-3-115(2)(e), C.R.S.

**State Education Fund
Expenditures for Capital Construction
By District
Fiscal Year 2009**

Exhibit 3

<u>County</u>	<u>School Districts [1]</u>	<u>Student FTE [2]</u>	<u>Fiscal Year 2009 Expenditures State Education Fund [3]</u>
Alamosa	Alamosa Re-11J	2,119	\$ 27,626
Conejos	Sanford 6J	346	1,749
El Paso	Edison 54 JT	199	48,711
El Paso	Ellicott 22	869	2,208
El Paso	Miami/Yoder 60 JT	335	43,751
El Paso	Widefield 3	8,347	13,633
Elbert	Agate 300	56	31,956
Logan	Buffalo Re-4	294	85,686
Montezuma	Montezuma-Cortez Re-1	2,891	10,512
Otero	East Otero R-1	1,354	1,229
Otero	Rocky Ford R-2	859	1,105
Rio Grande	Monte Vista C-8	1,166	21,124
Saguache	Center 26 JT	576	624
Washington	Woodlin R-104	99	113,599
	<u>Total by District</u>	<u>19,510</u>	<u>\$ 403,513</u>

[1] Fourteen school districts out of 178 spent State Education Fund moneys in Fiscal Year 2009.

[2] Student full-time equivalent by district for all districts in which State Education Fund moneys were expended in Fiscal Year 2009. Section 2-3-115(2)(f), C.R.S.

[3] State Education Fund moneys expended by district for capital construction during Fiscal Year 2009. Section 2-3-115(2)(a), C.R.S.

**State Education Fund
Expenditures for Capital Construction
By Charter School
Fiscal Year 2009**

County	District	Charter School	Student FTE [1]	FY2009 Expenditures	
				Project [2]	State Education Fund [3]
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	ACADEMY OF CHARTER SCHOOLS	1,093	Financing	\$ 117,451
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	NEW AMERICA SCHOOL	152	Leasing	\$ 16,362
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	STARGATE CHARTER SCHOOL	588	Financing	\$ 63,212
ADAMS	ADAMS COUNTY 14	COMMUNITY LEADERSHIP ACADEMY	429	Leasing	\$ 46,050
ADAMS	BENNETT 29J	CORRIDOR COMMUNITY ACADEMY	85	Leasing	\$ 9,178
ADAMS	BRIGHTON 27J	BELLE CREEK CHARTER SCHOOL	638	Leasing	\$ 68,586
ADAMS	BRIGHTON 27J	BRIGHTON CHARTER SCHOOL	222	Leasing	\$ 23,804
ADAMS	BRIGHTON 27J	BROMLEY EAST CHARTER SCHOOL	768	Leasing	\$ 82,557
ADAMS	BRIGHTON 27J	LANDMARK CHARTER ACADEMY AT REUNION	498	Leasing	\$ 53,562
ADAMS	STRASBURG 31J	PRAIRIE CREEK CHARTER SCHOOL	3	Leasing	\$ 322
ADAMS	WESTMINSTER 50	CROWN POINTE CHARTER ACADEMY	283	Leasing	\$ 30,413
ARAPAHOE	ADAMS-ARAPAHOE 28J	AURORA ACADEMY CHARTER SCHOOL	467	Leasing	\$ 50,187
ARAPAHOE	ADAMS-ARAPAHOE 28J	AXL ACADEMY	205	Financing, Leasing	\$ 22,052
ARAPAHOE	ADAMS-ARAPAHOE 28J	GLOBAL VILLAGE ACADEMY	381	Leasing	\$ 40,934
ARAPAHOE	ADAMS-ARAPAHOE 28J	LOTUS SCHOOL FOR EXCELLENCE	242	Leasing	\$ 26,007
ARAPAHOE	ADAMS-ARAPAHOE 28J	NEW AMERICA SCHOOL	475	Leasing	\$ 50,993
ARAPAHOE	ADAMS-ARAPAHOE 28J	VANGUARD CLASSICAL SCHOOL	405	Leasing	\$ 43,535
ARAPAHOE	CHERRY CREEK 5	CHERRY CREEK CHARTER ACADEMY	442	Leasing	\$ 47,533
ARAPAHOE	LITTLETON 6	LITTLETON ACADEMY	441	Financing	\$ 47,393
ARAPAHOE	LITTLETON 6	LITTLETON PREP CHARTER SCHOOL	487	Financing, Leasing	\$ 52,283
BOULDER	BOULDER VALLEY RE 2	BOULDER PREP CHARTER HIGH SCHOOL	125	Purchasing	\$ 13,380
BOULDER	BOULDER VALLEY RE 2	HORIZONS K-8 ALTERNATIVE CHARTER SCHOOL	154	Remodeling	\$ 8,426
BOULDER	BOULDER VALLEY RE 2	PEAK TO PEAK CHARTER SCHOOL	1,369	Leasing	\$ 147,102
BOULDER	BOULDER VALLEY RE 2	SUMMIT MIDDLE CHARTER SCHOOL	160	Construction	\$ 17,141
BOULDER	BOULDER VALLEY RE-2	JUSTICE HIGH SCHOOL	93	Purchasing	\$ 9,994
BOULDER	ST VRAIN VALLEY RE 1J	CARBON VALLEY CHARTER SCHOOL	377	Leasing	\$ 40,526
BOULDER	ST VRAIN VALLEY RE 1J	FLAGSTAFF CHARTER SCHOOL	443	Leasing	\$ 47,630
BOULDER	ST VRAIN VALLEY RE 1J	IMAGINE CHARTER SCHOOL OF FIRESTONE	394	Leasing	\$ 42,385
BOULDER	ST VRAIN VALLEY RE 1J	TWIN PEAKS CHARTER ACADEMY	278	Purchasing	\$ 29,838
CLEAR CREEK	CLEAR CREEK RE-1	GEORGETOWN COMMUNITY SCHOOL	50	Construction	\$ 5,336
CSI	CHARTER SCHOOL INSTITUTE	CAPROCK ACADEMY	329	Leasing	\$ 35,357
CSI	CHARTER SCHOOL INSTITUTE	CCA - CENTRAL	94	Leasing	\$ 10,091
CSI	CHARTER SCHOOL INSTITUTE	CCA - NORTH	174	Leasing	\$ 18,678
CSI	CHARTER SCHOOL INSTITUTE	COLORADO SPRINGS CHARTER ACADEMY	345	Purchasing	\$ 37,098
CSI	CHARTER SCHOOL INSTITUTE	COLORADO SPRINGS EARLY COLLEGES	415	Remodeling, Leasing	\$ 44,599
CSI	CHARTER SCHOOL INSTITUTE	EARLY COLLEGE HIGH SCHOOL AT ARVADA	64	Leasing	\$ 6,878
CSI	CHARTER SCHOOL INSTITUTE	NCAAK ACADEMY OF ARTS AND KNOWLEDGE	343	Leasing	\$ 36,861
CSI	CHARTER SCHOOL INSTITUTE	Pikes Peak Prep FORMELY: 21st CENTURY CHARTER SCHOOL AT COLORADO SPRINGS	198	Leasing	\$ 21,268
CSI	CHARTER SCHOOL INSTITUTE	PINNACLE CHARTER SCHOOL	884	Financing	\$ 94,991
CSI	CHARTER SCHOOL INSTITUTE	PINNACLE CHARTER HIGH SCHOOL	316	Remodeling, Financing	\$ 33,960
CSI	CHARTER SCHOOL INSTITUTE	PINNACLE CHARTER MIDDLE SCHOOL	484	Financing	\$ 52,014
CSI	CHARTER SCHOOL INSTITUTE	RICARDO FLORES MAGON ACADEMY	121	Leasing	\$ 12,961
CSI	CHARTER SCHOOL INSTITUTE	ROSS MONTESSORI SCHOOL	187	Leasing	\$ 20,043
CSI	CHARTER SCHOOL INSTITUTE	STONE CREEK ELEMENTARY	181	Leasing	\$ 19,495
CSI	CHARTER SCHOOL INSTITUTE	THE ACADEMY AT HIGH POINT	317	Leasing	\$ 34,024
CSI	CHARTER SCHOOL INSTITUTE	VANGUARD SCHOOL, THE	240	Purchasing	\$ 25,738
DENVER	DENVER COUNTY 1	ACADEMY OF URBAN LEARNING	86	Leasing	\$ 9,188
DENVER	DENVER COUNTY 1	COLORADO HIGH SCHOOL	162	Leasing	\$ 17,410
DENVER	DENVER COUNTY 1	COMMUNITY CHALLENGE CHARTER SCHOOL (ACE)	196	Leasing	\$ 21,064
DENVER	DENVER COUNTY 1	DENVER ARTS & TECHNOLOGY ACADEMY	278	Leasing	\$ 29,822
DENVER	DENVER COUNTY 1	DENVER SCHOOL OF SCIENCE AND TECHNOLOGY	571	Purchasing	\$ 61,310
DENVER	DENVER COUNTY 1	HIGHLINE ACADEMY CHARTER SCHOOL	432	Leasing	\$ 46,394
DENVER	DENVER COUNTY 1	KIPP SUNSHINE PEAK ACADEMY	360	Leasing	\$ 38,688
DENVER	DENVER COUNTY 1	LIFE SKILLS CENTER OF DENVER	292	Leasing	\$ 31,381
DENVER	DENVER COUNTY 1	NORTHEAST ACADEMY CHARTER SCHOOL	432	Leasing	\$ 46,426
DENVER	DENVER COUNTY 1	ODYSSEY CHARTER ELEMENTARY SCHOOL	105	Leasing	\$ 11,311
DENVER	DENVER COUNTY 1	OMAR D BLAIR CHARTER SCHOOL	376	Leasing	\$ 40,440
DENVER	DENVER COUNTY 1	P.S.1 CHARTER SCHOOL	256	Leasing	\$ 27,512

**State Education Fund
Expenditures for Capital Construction
By Charter School
Fiscal Year 2009**

County	District	Charter School	Student FTE [1]	Project [2]	FY2009
					Expenditures State Education Fund [3]
DENVER	DENVER COUNTY 1	PIONEER CHARTER SCHOOL	136	Leasing	\$ 14,616
DENVER	DENVER COUNTY 1	SKYLAND COMMUNITY HIGH SCHOOL	105	Leasing	\$ 11,284
DENVER	DENVER COUNTY 1	SOUTHWEST EARLY COLLEGE CHARTER SCHOOL	363	Leasing	\$ 39,011
DENVER	DENVER COUNTY 1	WEST DENVER PREPARATORY CHARTER SCHOOL	311	Financing	\$ 33,422
DENVER	DENVER COUNTY 1	WYATT-EDISON CHARTER ELEMENTARY SCHOOL	629	Financing	\$ 67,565
DENVER	DENVER 1	DENVER VENTURE CHARTER SCHOOL	39	Remodeling, Leasing	\$ 4,138
DOUGLAS	DOUGLAS COUNTY RE 1	ACADEMY CHARTER SCHOOL	569	Leasing	\$ 61,128
DOUGLAS	DOUGLAS COUNTY RE 1	AMERICAN ACADEMY AT CASTLE PINES	511	Leasing	\$ 54,873
DOUGLAS	DOUGLAS COUNTY RE 1	CHALLENGE TO EXCELLENCE CHARTER SCHOOL	430	Remodeling	\$ 46,254
DOUGLAS	DOUGLAS COUNTY RE 1	CORE KNOWLEDGE CHARTER SCHOOL	404	Remodeling, Leasing	\$ 43,417
DOUGLAS	DOUGLAS COUNTY RE 1	DCS MONTESSORI CHARTER SCHOOL	310	Leasing	\$ 33,315
DOUGLAS	DOUGLAS COUNTY RE 1	NORTH STAR ACADEMY	450	Leasing	\$ 48,350
DOUGLAS	DOUGLAS COUNTY RE 1	PLATTE RIVER CHARTER ACADEMY	478	Purchasing	\$ 51,402
EAGLE	EAGLE COUNTY RE 51	EAGLE COUNTY CHARTER ACADEMY	278	Remodeling	\$ 29,844
EAGLE	EAGLE COUNTY RE 51	NEW AMERICA SCHOOLS- EAGLE CAMPUS	78	Leasing	\$ 8,382
EL PASO	ACADEMY 20	THE CLASSICAL ACADEMY CHARTER	2,628	Leasing	\$ 282,425
EL PASO	CALHAN RJ-1	FRONTIER CHARTER ACADEMY	81	Financing, Purchasing, Leasing	\$ 8,779
EL PASO	CHEYENNE MOUNTAIN 12	CHEYENNE MOUNTAIN CHARTER ACADEMY	692	Purchasing	\$ 74,431
EL PASO	COLORADO SPRINGS 11	CIVA CHARTER SCHOOL	71	Remodeling, Leasing	\$ 7,738
EL PASO	COLORADO SPRINGS 11	COMMUNITY PREP CHARTER SCHOOL	169	Construction	\$ 18,269
EL PASO	COLORADO SPRINGS 11	EMERSON-EDISON JUNIOR CHARTER ACADEMY	204	Construction	\$ 22,031
EL PASO	COLORADO SPRINGS 11	GLOBE CHARTER SCHOOL	149	Leasing	\$ 16,131
EL PASO	COLORADO SPRINGS 11	LIFE SKILLS CENTER OF COLORADO SPRINGS	284	Leasing	\$ 30,628
EL PASO	COLORADO SPRINGS 11	ROOSEVELT EDISON CHARTER SCHOOL	311	Construction	\$ 33,476
EL PASO	COLORADO SPRINGS 11	SPACE TECHNOLOGY AND ARTS (STAR) ACADEMY	211	Leasing	\$ 22,762
EL PASO	FALCON 49	BANNING LEWIS RANCH ACADEMY	567	Leasing	\$ 60,977
EL PASO	FALCON 49	IMAGINE CLASSICAL ACADEMY AT INDIGO RANCH	176	Leasing	\$ 18,871
EL PASO	FALCON 49	PIKES PEAK SCHOOL EXPEDITIONARY LEARNING	232	Financing	\$ 24,954
EL PASO	FALCON 49	ROCKY MOUNTAIN CLASSICAL ACADEMY	598	Leasing	\$ 64,298
EL PASO	HARRISON 2	JAMES IRWIN CHARTER ELEMENTARY SCHOOL	395	Leasing	\$ 42,417
EL PASO	HARRISON 2	JAMES IRWIN CHARTER HIGH SCHOOL	339	Leasing	\$ 36,378
EL PASO	HARRISON 2	JAMES IRWIN CHARTER MIDDLE SCHOOL	368	Leasing	\$ 39,548
EL PASO	LEWIS-PALMER 38	MONUMENT CHARTER ACADEMY	556	Leasing	\$ 59,720
EL PASO	WIDEFIELD 3	JAMES MADISON CHARTER ACADEMY SCHOOL	140	Leasing	\$ 15,067
ELBERT	ELIZABETH C-1	LEGACY ACADEMY (Formerly: ELBERT COUNTY CHARTER SCHOOL)	372	Leasing	\$ 39,946
FREMONT	CANON CITY RE-1	MOUNTAIN VIEW CORE KNOWLEDGE CHARTER SCHOOL	225	Construction, Financing	\$ 24,202
GARFIELD	ROARING FORK RE-1	CARBONDALE COMMUNITY CHARTER SCHOOL	126	Financing	\$ 13,552
GRAND	EAST GRAND 2	INDIAN PEAKS CHARTER SCHOOL	53	Construction	\$ 5,674
GUNNISON	GUNNISON WATERSHED RE1J	MARBLE CHARTER SCHOOL	27	Construction	\$ 2,912
JEFFERSON	JEFFERSON COUNTY R-1	COLLEGIATE ACADEMY OF COLORADO	454	Leasing	\$ 48,823
JEFFERSON	JEFFERSON COUNTY R-1	COMPASS MONTESSORI - GOLDEN CHARTER SCHOOL	310	Purchasing	\$ 33,347
JEFFERSON	JEFFERSON COUNTY R-1	COMPASS MONTESSORI - WHEAT RIDGE CHARTER SCHOOL	205	Construction, Remodeling, Purchasing, Leasing	\$ 22,058
JEFFERSON	JEFFERSON COUNTY R-1	EXCEL ACADEMY CHARTER SCHOOL	440	Purchasing	\$ 47,307
JEFFERSON	JEFFERSON COUNTY R-1	FREE HORIZON MONTESSORI CHARTER SCHOOL	201	Leasing	\$ 21,612
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON ACADEMY CHARTER SCHOOL	355	Financing	\$ 38,194

**State Education Fund
Expenditures for Capital Construction
By Charter School
Fiscal Year 2009**

County	District	Charter School	Student FTE [1]	Project [2]	FY2009
					Expenditures State Education Fund [3]
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON CHARTER ACADEMY JUNIOR HIGH SCHOOL	82	Financing	\$ 8,812
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON CHARTER ACADEMY SENIOR HIGH SCHOOL	274	Financing	\$ 29,446
JEFFERSON	JEFFERSON COUNTY R-1	LINCOLN CHARTER ACADEMY	463	Purchasing	\$ 49,715
JEFFERSON	JEFFERSON COUNTY R-1	MONTESSORI PEAKS CHARTER ACADEMY	355	Financing	\$ 38,172
JEFFERSON	JEFFERSON COUNTY R-1	MOUNTAIN PHOENIX COMMUNITY SCHOOL	41	Leasing	\$ 4,374
JEFFERSON	JEFFERSON COUNTY R-1	NEW AMERICA SCHOOL	122	Remodeling	\$ 13,057
JEFFERSON	JEFFERSON COUNTY R-1	ROCKY MOUNTAIN ACADEMY OF EVERGREEN	339	Financing, Leasing	\$ 36,410
JEFFERSON	JEFFERSON COUNTY R-1	ROCKY MOUNTAIN DEAF SCHOOL	39	Remodeling, Leasing	\$ 139,170
JEFFERSON	JEFFERSON COUNTY R-1	WOODROW WILSON CHARTER ACADEMY	446	Financing	\$ 47,877
LARIMER	POUDRE R-1	LIBERTY COMMON CHARTER SCHOOL	543	Leasing	\$ 58,312
LARIMER	POUDRE R-1	RIDGEVIEW CLASSICAL CHARTER SCHOOLS	717	Financing	\$ 77,033
LARMIER	THOMPSON R-2J	NEW VISION CHARTER SCHOOL	413	Remodeling	\$ 44,373
MESA	MESA COUNTY VALLEY 51	INDEPENDENCE ACADEMY CHARTER SCHOOL (DEEP RIVER SCHOOL)	97	Construction, Purchasing	\$ 10,408
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	BATTLE ROCK CHARTER SCHOOL	28	Remodeling	\$ 3,031
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	SOUTHWEST OPEN CHARTER SCHOOL	165	Construction, Remodeling, Purchasing	\$ 17,678
MONTROSE	MONTROSE COUNTY RE-1J	PASSAGE CHARTER SCHOOL	25	Remodeling	\$ 2,687
MONTROSE	MONTROSE COUNTY RE-1J	VISTA CHARTER SCHOOL	165	Leasing	\$ 17,732
MONTROSE	WEST END RE-2	PARADOX VALLEY CHARTER SCHOOL	13	Construction	\$ 1,381
PARK	PARK COUNTY RE-2	GUFFEY CHARTER SCHOOL	10	Remodeling	\$ 1,075
PARK	PARK COUNTY RE-2	LAKE GEORGE CHARTER SCHOOL	29	Remodeling	\$ 3,095
PITKIN	ASPEN 1	ASPEN COMMUNITY CHARTER SCHOOL	116	Remodeling	\$ 12,477
PROWERS	LAMAR RE-2	ALTA VISTA CHARTER SCHOOL	106	Remodeling, Purchasing	\$ 11,349
PUEBLO	PUEBLO CITY 60	CESAR CHAVEZ ACADEMY	1,130	Financing, Purchasing	\$ 121,481
PUEBLO	PUEBLO CITY 60	DOLORES HUERTA PREPARATORY HIGH SCHOOL	427	Leasing	\$ 45,889
PUEBLO	PUEBLO CITY 60	PUEBLO CHARTER SCHOOL FOR THE ARTS & SCIENCES	186	Construction	\$ 19,951
PUEBLO	PUEBLO CITY 60	YOUTH & FAMILY ACADEMY CHARTER	197	Remodeling, Leasing	\$ 21,171
PUEBLO	PUEBLO COUNTY RURAL 70	SOUTHERN COLORADO EARLY COLLEGE	106	Purchasing	\$ 11,392
PUEBLO	PUEBLO COUNTY RURAL 70	SWALLOWS CHARTER ACADEMY	251	Purchasing	\$ 26,953
PUEBLO	PUEBLO COUNTY RURAL 70	THE CONNECT CHARTER SCHOOL	213	Construction	\$ 22,891
ROUTT	STEAMBOAT SPRINGS RE-2	NORTH ROUTT CHARTER SCHOOL	54	Leasing	\$ 5,760
SAGUACHE	MOFFAT 2	CRESTONE CHARTER SCHOOL	62	Leasing	\$ 6,652
WELD	GREELEY 6	CORE KNOWLEDGE PROJECT (FRONTIER ACADEMY)	1,047	Financing	\$ 112,551
WELD	GREELEY 6	UNION COLONY PREPARATORY SCHOOL	401	Purchasing	\$ 43,095
WELD	GREELEY 6	UNIVERSITY SCHOOLS	1,017	Financing	\$ 109,305
WELD	JOHNSTOWN-MILLIKEN RE-5J	KNOWLEDGE QUEST ACADEMY	321	Financing	\$ 34,519
WELD	KEENESBURG RE-3(J)	CARDINAL COMMUNITY ACADEMY CHARTER SCHOOL	140	Purchasing	\$ 15,035
WELD	WINDSOR RE-4	WINDSOR CHARTER ACADEMY	371	Construction, Remodeling, Financing	\$ 39,870
	<i>Total Charter Schools</i>		46,526		\$ 5,126,881

[1] Student full-time equivalent by charter school for all charter schools in which State Education Fund moneys were expended in Fiscal Year 2009. Section 2-3-115(2)(f), C.R.S.

[2] Type of capital construction project. Section 2-3-115(2)(d), C.R.S.

[3] State Education Fund moneys expended for capital construction during Fiscal Year 2009 Section 2-3-115(2)(b), C.R.S.

**State Education Fund
Received and Expended from the
Capital Construction Expenditures Reserve
By District
Fiscal Year 2009**

Exhibit 5

<u>County</u>	<u>School Districts</u>	FY2009 <u>Receipts and Expenditures</u> <u>State Education Fund</u>	[1], [2]
Elbert	Agate 300	\$ 31,956	
Montezuma	Montezuma-Cortez Re-1	\$ 10,512	
Washington	Woodlin R-104	\$ 113,599	
	<u>Total by District</u>	<u>\$ 156,068</u>	

[1] Districts' receipts and expenditures of State Education Fund moneys through the Capital Construction Expenditures Reserve, as said reserve existed prior to July 1, 2008, are equal since the grants are paid to the districts on a reimbursement basis.

[2] Portion of State Education Fund moneys received indirectly from the School Capital Construction Expenditures Reserve, as said reserve existed prior to July 1, 2008, and expended for capital construction during Fiscal Year 2009. This does not include State Education Fund moneys received and expended from the School Construction and Renovation Fund, as said reserve existed prior to July 1, 2008.

**State Education Fund
Expenditures for Capital Construction
By District and School
Fiscal Year 2009**

County	District	School	Student FTE [1]	Project [2]	State Education Fund [3]
Alamosa	Alamosa Re-11J	Evans Elementary School	331	Evans Elementary Roof Repairs	\$ 24,125
Alamosa	Alamosa Re-11J	Middle School	444	Asbestos Ceiling & Floor Tile Removal & Replacement	3,501
Conejos	Sanford 6J	Junior & Senior High School	128	Entry Door Security & ADA Upgrade	1,069
Conejos	Sanford 6J	Elementary School	218	Exterior Concrete Removal and Installation	680
El Paso	Edison 54 JT	Elementary School	61	Classroom & Kitchen /Cafeteria Addition	48,711
El Paso	Ellicott 22	District	869	HVAC Improvements at Music Room	2,208
El Paso	Miami/Yoder 60 JT	Junior & Senior High School	192	New Junior & Senior High School	43,751
El Paso	Widefield 3	District	8,347	Boiler Room and Tunnel Asbestos Abatement	13,633
Elbert	Agate 300	District	56	Waste Water System	31,956
Logan	Buffalo Re-4	Elementary School	154	New Elementary School	85,686
Montezuma	Montezuma-Cortez Re-1	High School	827	HS Fire Sprinkler & Fire Notification System Upgrade	10,512
Otero	East Otero R-1	Elementary School	326	Elementary School Roof Replacement	1,229
Otero	Rocky Ford R-2	HS, VoAg	222	Indoor Air Quality, Replacement, Security Doors, Electrical Upgrades	1,105
Rio Grande	Monte Vista C-8	Elementary School	213	Marsh ES Heating/Electrical Project	248
Rio Grande	Monte Vista C-8	Middle School	208	MS Heating System Renovation	800
Rio Grande	Monte Vista C-8	District	1,166	Upgrades to Elect, HVAC, ACM Abatement, Fire Alarm	20,076
Saguache	Center 26 JT	High School	147	Science Lab Upgrades	624
Washington	Woodlin R-104	District	99	Water Supply Decontamination	113,599
				Total Projects	\$ 403,513

[1] Student full-time equivalent of schools in which State Education Fund moneys were expended for capital construction during Fiscal Year 2009. 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 2009. Section 2-3-115(2)(d), C.R.S.

School Capital Construction Report
Fiscal Year 2009
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) For the budget years 2000-01 through 2006-07, indirectly from the school capital construction expenditures reserve created in section 22-54-117 (1.5) (a) (I), C.R.S., as said reserve existed prior to July 1, 2008, and for the budget year 2007-08, indirectly from the school capital construction expenditures reserve fund, as said fund existed prior to July 1, 2008.
- (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) For the budget years 2000-01 through 2006-07, the total amount of state education fund moneys received indirectly from the school capital construction expenditures reserve, as said reserve existed prior to July 1, 2008, and for the budget year 2007-08, the total amount of state education fund moneys received indirectly from the school capital construction expenditures reserve fund, as said fund existed prior to July 1, 2008, 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) For the budget years 2000-01 through 2006-07, the balances of all moneys and all state education fund moneys in the school capital construction expenditures reserve, as said reserve existed prior to July 1, 2008, as of the immediately preceding January 1, and for the budget year 2007-08, the balances of all moneys and all state education fund moneys in the school capital construction expenditures reserve fund, as said fund existed prior to July 1, 2008, 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 website 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 2063