



OFFICE OF THE STATE AUDITOR



January 15, 2021

DIANNE E. RAY, CPA
STATE AUDITOR

MEMO

SCHOOL CAPITAL CONSTRUCTION ANNUAL REPORTING BY THE COLORADO DEPARTMENT OF EDUCATION, FISCAL YEAR 2020

Members of the Legislative Audit Committee
Members of the Senate Education Committee
Members of the House Education Committee
Members of the Joint Budget Committee:

The following information on school capital construction 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 monies expended in the State for school capital construction. The State Auditor must submit this information to the House and Senate Education Committees, the Legislative Audit Committee, and the Joint Budget Committee by February 1 of each year. The statutory provisions related to the reporting of this information are provided on PAGE 18 of this memo.

The Office of the State Auditor compiled this memo from data that is self-reported by the charter schools and accumulated by the Department of Education (Department). We gratefully acknowledge the cooperation of Department staff in providing the requested information.

OFFICE OF THE STATE AUDITOR
1525 SHERMAN STREET
7TH FLOOR
DENVER, COLORADO
80203

303.869.2800

OVERVIEW OF THE STATE EDUCATION FUND

The State Education Fund was established by voters in November 2000 through Amendment 23 [Colorado Const., art. IX, sec. 17]. Amendment 23 provides annual funding, which is increased each year based on the rate of inflation, for preschool through 12th grade, financed through state income taxes. Among other things, State Education Fund monies can be used to support public school construction, leasing, and financing.

The State Auditor is required by statute to report only on State Education Fund monies used for school capital construction.

FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES FOR CAPITAL CONSTRUCTION

Fiscal Year 2020 expenditures for capital construction from the State Education Fund were as follows:

- **CHARTER SCHOOLS.** For Fiscal Year 2020, approximately \$20 million in State Education Fund monies for capital construction, authorized by Senate Bill 19-207, were appropriated and distributed to charter schools individually on a formula basis. An additional \$0.7 million was appropriated by House Bill 19-1055 based on changes in charter school enrollment.
- **SCHOOL DISTRICTS.** In Fiscal Year 2020, no State Education Fund monies were appropriated to or expended by the State's school districts.

The schedule on the following pages shows the amount of State Education Fund monies expended by each charter school during Fiscal Year 2020, as required by Section 2-3-115, C.R.S. Also shown in the table is approximately \$691,000 in Fund monies that charter schools are allowed to carry over for future expenditures. In addition, applicable text of Section 2-3-115, C.R.S., is attached for your convenience, beginning on PAGE 18.



STATE EDUCATION FUND
EXPENDITURES FOR CAPITAL CONSTRUCTION
BY CHARTER SCHOOL
FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	NEW AMERICA SCHOOL - THORNTON
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	PROSPECT RIDGE ACADEMY
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	STARGATE CHARTER SCHOOL
ADAMS	ADAMS 12 FIVE STAR SCHOOLS	WESTGATE COMMUNITY SCHOOL
ADAMS	SCHOOL DISTRICT 27J	BELLE CREEK CHARTER SCHOOL
ADAMS	SCHOOL DISTRICT 27J	BROMLEY EAST CHARTER SCHOOL
ADAMS	SCHOOL DISTRICT 27J	EAGLE RIDGE ACADEMY
ADAMS	SCHOOL DISTRICT 27J	FOUNDATIONS ACADEMY
ADAMS	SCHOOL DISTRICT 27J	LANDMARK CHARTER ACADEMY AT REUNION
ARAPAHOE	ADAMS-ARAPAHOE 28J	ACADEMY OF ADVANCED LEARNING
ARAPAHOE	ADAMS-ARAPAHOE 28J	AURORA ACADEMY CHARTER SCHOOL
ARAPAHOE	ADAMS-ARAPAHOE 28J	AURORA COMMUNITY SCHOOL
ARAPAHOE	ADAMS-ARAPAHOE 28J	AXL ACADEMY
ARAPAHOE	ADAMS-ARAPAHOE 28J	DSST: AURORA SCIENCE AND TECH
ARAPAHOE	ADAMS-ARAPAHOE 28J	EMPOWER COMMUNITY HS
ARAPAHOE	ADAMS-ARAPAHOE 28J	GLOBAL VILLAGE ACADEMY - AURORA
ARAPAHOE	ADAMS-ARAPAHOE 28J	LOTUS SCHOOL FOR EXCELLENCE
ARAPAHOE	ADAMS-ARAPAHOE 28J	ROCKY MOUNTAIN PREP - FLETCHER CAMPUS
ARAPAHOE	ADAMS-ARAPAHOE 28J	VANGUARD CLASSICAL SCHOOL EAST
ARAPAHOE	ADAMS-ARAPAHOE 28J	VANGUARD CLASSICAL SCHOOL WEST
ARAPAHOE	ADAMS-ARAPAHOE 28J	VEGA COLLEGIATE ACADEMY CHARTER SCHOOL
ARAPAHOE	CHERRY CREEK 5	CHERRY CREEK CHARTER ACADEMY
ARAPAHOE	CHERRY CREEK 5	COLORADO SKIES ACADEMY
ARAPAHOE	CHERRY CREEK 5	HERITAGE HEIGHTS ACADEMY
ARAPAHOE	LITTLETON 6	LITTLETON ACADEMY
ARAPAHOE	LITTLETON 6	LITTLETON PREP CHARTER SCHOOL
ARCHULETA	ARCHULETA SCHOOL DISTRICT 50 JT	PAGOSA PEAK OPEN SCHOOL
BOULDER	BOULDER VALLEY RE 2	BOULDER PREP CHARTER HIGH SCHOOL
BOULDER	BOULDER VALLEY RE 2	HORIZONS K-8 ALTERNATIVE CHARTER SCHOOL
BOULDER	BOULDER VALLEY RE 2	JUSTICE HIGH SCHOOL
BOULDER	BOULDER VALLEY RE 2	PEAK TO PEAK CHARTER SCHOOL
BOULDER	BOULDER VALLEY RE 2	SUMMIT MIDDLE CHARTER SCHOOL
BOULDER	ST VRAIN VALLEY RE 1J	ASPEN RIDGE PREPARATORY SCHOOL
BOULDER	ST VRAIN VALLEY RE 1J	CARBON VALLEY CHARTER SCHOOL
BOULDER	ST VRAIN VALLEY RE 1J	FLAGSTAFF ACADEMY

SOURCE: Colorado Department of Education.

[1] This column lists the charter schools that received funds from the State Education Fund.

[2] This column shows student full-time equivalent by charter school for all charter schools in which State Education Fund monies were expended in Fiscal Year 2020 [Section 2-3-115(2)(f), C.R.S.].

[3] This column shows the uses of the State Education Fund monies [Section 2-3-115(2)(d), C.R.S.].

[4] This column shows the State Education Fund monies expended for approved uses during Fiscal Year 2020 [Section 2-3-115(2)(b), C.R.S.].

[5] Approximately \$691,000 in funds that charter schools are allowed to carry over for future expenditures.

STUDENT FTE [2]	STATE EDUCATION FUND MONIES PAID TO CHARTER SCHOOLS	PROJECT [3]	FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES [4]	FISCAL YEAR 2020 UNSPENT STATE EDUCATION FUND MONIES [5]
323.0	\$ 65,037	Maintaining, Leasing	\$ 65,037	\$ -
1,390.0	279,879	Construction, Maintaining, Leasing	279,879	-
1,419.0	285,718	Leasing	285,718	-
517.5	104,200	Construction, Maintaining, Financing	104,200	-
689.0	138,732	Leasing	138,732	-
1,181.0	237,797	Construction, Maintaining, Leasing	237,797	-
522.0	105,106	Leasing	105,106	-
751.0	151,215	Leasing	151,215	-
749.0	150,813	Leasing	150,813	-
757.0	152,423	Construction, Leasing	152,423	-
520.0	104,703	Construction, Maintaining, Leasing	104,703	-
104.0	20,941	Leasing	20,941	-
435.0	87,588	Remodel, Finance, Leasing	87,588	-
83.0	16,712	Construction	15,858	854
120.0	24,162	Leasing	24,162	-
947.0	190,680	Maintaining, Leasing	190,680	-
914.0	184,036	Construction, Maintaining, Leasing	184,036	-
271.0	54,566	NA	-	54,566
700.0	140,946	Leasing	140,946	-
422.0	84,971	Leasing	84,971	-
233.0	46,915	Remodel, Leasing	46,915	-
570.0	114,771	Leasing	114,771	-
116.5	23,458	Remodel, Leasing	23,458	-
327.0	65,842	Construction, Maintaining, Leasing	65,842	-
463.0	93,226	Leasing	93,226	-
553.0	111,348	Purchasing	111,348	-
102.0	20,538	Leasing	20,538	-
106.0	21,343	Financing	21,343	-
173.5	34,935	Construction, Remodel	23,937	10,998
89.5	18,021	Financing	18,021	-
1,450.0	291,960	Leasing	291,960	-
179.5	36,143	Remodel, Financing	36,143	-
433.0	87,185	Leasing	87,185	-
205.0	41,277	Leasing	41,277	-
869.5	175,076	Leasing	175,076	-

STATE EDUCATION FUND
 EXPENDITURES FOR CAPITAL CONSTRUCTION
 BY CHARTER SCHOOL
 FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
BOULDER	ST VRAIN VALLEY RE 1J	IMAGINE CHARTER SCHOOL OF FIRESTONE
BOULDER	ST VRAIN VALLEY RE 1J	ST. VRAIN COMMUNITY MONTESSORI
BOULDER	ST VRAIN VALLEY RE 1J	TWIN PEAKS CHARTER ACADEMY
CLEAR CREEK	CLEAR CREEK RE-1	GEORGETOWN COMMUNITY SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	ANIMAS HIGH SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	AXIS INTERNATIONAL
CSI	CHARTER SCHOOL INSTITUTE	CAPROCK ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	COLORADO EARLY COLLEGES - AURORA
CSI	CHARTER SCHOOL INSTITUTE	COLORADO EARLY COLLEGES- FT. COLLINS
CSI	CHARTER SCHOOL INSTITUTE	COLORADO EARLY COLLEGES- FT. COLLINS WEST
CSI	CHARTER SCHOOL INSTITUTE	COLORADO EARLY COLLEGES - PARKER
CSI	CHARTER SCHOOL INSTITUTE	COLORADO EARLY COLLEGES - WINDSOR
CSI	CHARTER SCHOOL INSTITUTE	COLORADO MILITARY ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	COLORADO SPRINGS CHARTER ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	COLORADO SPRINGS EARLY COLLEGES
CSI	CHARTER SCHOOL INSTITUTE	COMMUNITY LEADERSHIP ACADEMY STATE CHARTER SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	COPERNI 3
CSI	CHARTER SCHOOL INSTITUTE	CROWN POINTE CHARTER ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	EARLY COLLEGE HIGH SCHOOL AT ARVADA
CSI	CHARTER SCHOOL INSTITUTE	COLORADO INTERNATIONAL LANGUAGE ACADEMY (WAS GLOBAL VILLAGE ACADEMY - CO SPRINGS
CSI	CHARTER SCHOOL INSTITUTE	GLOBAL VILLAGE ACADEMY - NORTHGLENN
CSI	CHARTER SCHOOL INSTITUTE	GOLDEN VIEW CLASSICAL ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	HIGH POINT ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	JAMES IRWIN CHARTER ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	LAUNCH HIGH SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	COPERNI 2 (WAS MONARCH CLASSICAL)
CSI	CHARTER SCHOOL INSTITUTE	MONTESSORI DEL MUNDO CHARTER SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	MONUMENT VIEW MONTESSORI
CSI	CHARTER SCHOOL INSTITUTE	MOUNTAIN MIDDLE SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	MOUNTAIN SONG COMMUNITY SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	MOUNTAIN VILLAGE MONTESSORI
CSI	CHARTER SCHOOL INSTITUTE	NCAAK ACADEMY OF ARTS AND KNOWLEDGE
CSI	CHARTER SCHOOL INSTITUTE	NEW AMERICA SCHOOL - LOWRY
CSI	CHARTER SCHOOL INSTITUTE	NEW LEGACY CHARTER HS (AND EARLY LEARNING CENTER AT NEW LEGACY CHARTER SCHOOL)

SOURCE: Colorado Department of Education.
 [1] This column lists the charter schools that received funds from the State Education Fund.
 [2] This column shows student full-time equivalent by charter school for all charter schools in which State Education Fund monies were expended in Fiscal Year 2020 [Section 2-3-115(2)(f), C.R.S.].
 [3] This column shows the uses of the State Education Fund monies [Section 2-3-115(2)(d), C.R.S.].
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 [5] Approximately \$691,000 in funds that charter schools are allowed to carry over for future expenditures.

STUDENT FTE [2]	STATE EDUCATION FUND MONIES PAID TO CHARTER SCHOOLS	PROJECT [3]	FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES [4]	FISCAL YEAR 2020 UNSPENT STATE EDUCATION FUND MONIES [5]
584.5	117,690	Maintaining	117,690	-
218.0	43,895	Construction, Maintaining, Leasing	43,895	-
729.0	146,786	Leasing	146,786	-
44.5	8,960	Maintaining	8,960	-
208.0	41,881	Purchasing	41,881	-
182.0	36,646	Leasing	36,646	-
862.0	173,565	Construction, Remodel, Maintaining, Purchasing, Leasing	173,565	-
342.5	68,963	Maintaining, Leasing	68,963	-
1,285.5	258,838	Maintaining, Leasing	258,838	-
34.5	6,947	Maintaining, Leasing	6,947	-
631.0	127,053	Maintaining, Leasing	127,053	-
114.0	22,954	Maintaining, Leasing	22,954	-
495.5	99,770	Leasing	99,770	-
430.0	86,581	Purchasing	86,581	-
568.5	114,469	Maintaining, Leasing	114,469	-
440.0	88,595	Leasing	88,595	-
220.0	44,297	Leasing	44,297	-
469.0	94,434	Construction, Maintaining, Leasing	94,434	-
335.0	67,453	Leasing	67,453	-
356.0	71,681	Leasing	71,681	-
873.0	175,780	Maintaining, Leasing	175,780	-
649.0	130,677	Remodel, Leasing	130,677	-
705.0	141,953	Leasing	141,953	-
326.0	65,641	Leasing	65,641	-
77.0	15,504	Leasing	15,504	-
192.0	38,660	Leasing	38,660	-
306.0	61,614	Leasing	61,614	-
42.0	8,457	Maintaining, Leasing	8,457	-
242.5	48,828	Maintaining, Leasing	48,828	-
164.8	33,173	Leasing	33,173	-
120.0	24,162	Leasing	24,162	-
205.5	41,378	Maintaining, Leasing	41,378	-
278.0	55,976	Leasing	55,976	-
90.0	18,122	Leasing	18,122	-

STATE EDUCATION FUND
EXPENDITURES FOR CAPITAL CONSTRUCTION
BY CHARTER SCHOOL
FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
CSI	CHARTER SCHOOL INSTITUTE	PINNACLE CHARTER SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	RICARDO FLORES MAGON ACADEMY
CSI	CHARTER SCHOOL INSTITUTE	ROSS MONTESSORI SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	SALIDA MONTESSORI
CSI	CHARTER SCHOOL INSTITUTE	STONE CREEK ELEMENTARY
CSI	CHARTER SCHOOL INSTITUTE	THE ACADEMY OF CHARTER SCHOOLS
CSI	CHARTER SCHOOL INSTITUTE	THOMAS MACLAREN
CSI	CHARTER SCHOOL INSTITUTE	TWO RIVERS COMMUNITY SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	VICTORY PREPARATORY ACADEMY HIGH STATE CHARTER SCHOOL
CSI	CHARTER SCHOOL INSTITUTE	VICTORY PREPARATORY ACADEMY MIDDLE STATE CHARTER SCHOOL
DELTA	DELTA COUNTY 50J	VISION CHARTER ACADEMY
DENVER	DENVER COUNTY 1	5280 HIGH SCHOOL
DENVER	DENVER COUNTY 1	ACADEMY 360
DENVER	DENVER COUNTY 1	ACADEMY OF URBAN LEARNING
DENVER	DENVER COUNTY 1	COLORADO HIGH SCHOOL - OSAGE
DENVER	DENVER COUNTY 1	COLORADO HIGH SCHOOL CHARTER - GES
DENVER	DENVER COUNTY 1	COMPASS ACADEMY
DENVER	DENVER COUNTY 1	DENVER JUSTICE HIGH SCHOOL
DENVER	DENVER COUNTY 1	DENVER LANGUAGE SCHOOL (GRADES 6-8)
DENVER	DENVER COUNTY 1	DENVER LANGUAGE SCHOOL (GRADES K-5)
DENVER	DENVER COUNTY 1	DOWNTOWN DENVER EXPEDITIONARY SCHOOL
DENVER	DENVER COUNTY 1	DSST: BYERS HS
DENVER	DENVER COUNTY 1	DSST: BYERS MS
DENVER	DENVER COUNTY 1	DSST: COLE HS
DENVER	DENVER COUNTY 1	DSST: COLE MS
DENVER	DENVER COUNTY 1	DSST: COLLEGE VIEW HS
DENVER	DENVER COUNTY 1	DSST: COLLEGE VIEW MS
DENVER	DENVER COUNTY 1	DSST: CONSERVATORY GREEN HS
DENVER	DENVER COUNTY 1	DSST: CONSERVATORY GREEN MS
DENVER	DENVER COUNTY 1	DSST: GREEN VALLEY RANCH HS
DENVER	DENVER COUNTY 1	DSST: GREEN VALLEY RANCH MS
DENVER	DENVER COUNTY 1	DSST: HENRY MS
DENVER	DENVER COUNTY 1	DSST: NOEL MIDDLE SCHOOL

SOURCE: Colorado Department of Education.

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2,016.5	406,026	Financing	406,026	-
257.0	51,747	Leasing	51,747	-
292.0	58,795	Purchasing	58,795	-
86.0	17,316	Maintaining, Leasing	17,316	-
321.0	64,634	Leasing	64,634	-
1,839.0	370,286	Remodel, Maintaining, Leasing	370,286	-
850.5	171,250	Leasing	171,250	-
349.0	70,272	Financing	70,272	-
123.0	24,766	Leasing	24,766	-
204.0	41,076	Leasing	41,076	-
215.5	43,391	Financing, Leasing	43,391	-
93.5	18,826	Construction, Remodel, Maintaining, Financing, Leasing	18,826	-
197.0	39,666	Leasing	39,666	-
67.3	13,541	Maintaining, Leasing	12,483	1,058
268.0	53,962	Financing	53,962	-
164.5	33,122	Financing	33,122	-
149.0	30,001	Maintaining, Leasing	30,001	-
54.5	10,974	Leasing	10,974	-
115.5	23,256	Maintaining, Leasing	23,256	-
319.0	64,231	Maintaining, Leasing	27,843	36,388
172.0	34,633	Maintaining, Leasing	31,927	2,706
264.5	53,258	Remodel, Maintaining	53,258	-
241.0	48,526	Maintaining, Leasing	44,734	3,792
179.5	36,143	Remodel, Maintaining, Leasing	36,143	-
171.0	34,431	Maintaining, Leasing	33,707	724
268.0	53,962	Maintaining, Leasing	49,746	4,216
235.5	47,418	Maintaining, Leasing	43,714	3,704
221.0	44,499	Maintaining, Leasing	41,022	3,477
236.0	47,519	Maintaining, Leasing	47,519	-
276.0	55,573	Maintaining, Leasing	51,231	4,342
241.0	48,526	Maintaining, Leasing	44,734	3,792
106.5	21,444	Maintaining, Leasing	19,769	1,675
154.5	31,109	Maintaining, Leasing	31,109	-

STATE EDUCATION FUND
EXPENDITURES FOR CAPITAL CONSTRUCTION
BY CHARTER SCHOOL
FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
DENVER	DENVER COUNTY 1	DSST: MONTVIEW HS (WAS STAPLETON)
DENVER	DENVER COUNTY 1	DSST: MONTVIEW MS (WAS STAPLETON)
DENVER	DENVER COUNTY 1	EARLY COLLEGE OF DENVER (Colorado?)
DENVER	DENVER COUNTY 1	GIRLS ATHLETIC LEADERSHIP SCHOOL OF DENVER - HS
DENVER	DENVER COUNTY 1	GIRLS ATHLETIC LEADERSHIP SCHOOL OF DENVER - MS
DENVER	DENVER COUNTY 1	HIGHLINE ACADEMY NORTHEAST
DENVER	DENVER COUNTY 1	HIGHLINE ACADEMY SOUTHEAST
DENVER	DENVER COUNTY 1	KIPP - DENVER COLLEGIATE HIGH SCHOOL
DENVER	DENVER COUNTY 1	KIPP NORTHEAST DENVER LEADERSHIP ACADEMY
DENVER	DENVER COUNTY 1	KIPP NORTHEAST DENVER MS
DENVER	DENVER COUNTY 1	KIPP NORTHEAST ES
DENVER	DENVER COUNTY 1	KIPP SUNSHINE PEAK ACADEMY
DENVER	DENVER COUNTY 1	KIPP SUNSHINE PEAK ES
DENVER	DENVER COUNTY 1	MONARCH MONTESSORI
DENVER	DENVER COUNTY 1	ODYSSEY SCHOOL OF DENVER
DENVER	DENVER COUNTY 1	OMAR D BLAIR CHARTER SCHOOL
DENVER	DENVER COUNTY 1	REACH CHARTER SCHOOL
DENVER	DENVER COUNTY 1	RIDGE VIEW ACADEMY CHARTER SCHOOL
DENVER	DENVER COUNTY 1	RISEUP COMMUNITY SCHOOL
DENVER	DENVER COUNTY 1	ROCKY MOUNTAIN PREP BERKELEY
DENVER	DENVER COUNTY 1	ROCKY MOUNTAIN PREPARATORY SCHOOL - CREEKSIDE
DENVER	DENVER COUNTY 1	ROCKY MOUNTAIN PREPARATORY SCHOOL - SOUTHWEST
DENVER	DENVER COUNTY 1	SOAR - GVR
DENVER	DENVER COUNTY 1	STRIVE PREP - EXCEL (NORTHWEST HS)
DENVER	DENVER COUNTY 1	STRIVE PREP - FEDERAL
DENVER	DENVER COUNTY 1	STRIVE PREP - GVR
DENVER	DENVER COUNTY 1	STRIVE PREP - KEPNER
DENVER	DENVER COUNTY 1	STRIVE PREP - LAKE
DENVER	DENVER COUNTY 1	STRIVE PREP - MONTBELLO
DENVER	DENVER COUNTY 1	STRIVE PREP - RISE HS
DENVER	DENVER COUNTY 1	STRIVE PREP - RUBY HILL ES
DENVER	DENVER COUNTY 1	STRIVE PREP - SMART ACADEMY
DENVER	DENVER COUNTY 1	STRIVE PREP - SUNNYSIDE (NORTHWEST HIGHLANDS CAMPUS)
DENVER	DENVER COUNTY 1	STRIVE PREP - WESTWOOD (HARVEY PARK)
DENVER	DENVER COUNTY 1	THE BOYS SCHOOL OF DENVER (GIRLS ATHLETIC LEADERSHIP)

SOURCE: Colorado Department of Education.

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[5] Approximately \$691,000 in funds that charter schools are allowed to carry over for future expenditures.

STUDENT FTE [2]	STATE EDUCATION FUND MONIES PAID TO CHARTER SCHOOLS	PROJECT [3]	FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES [4]	FISCAL YEAR 2020 UNSPENT STATE EDUCATION FUND MONIES [5]
288.5	58,090	Maintaining, Leasing	53,552	4,538
237.0	47,720	Remodel, Maintaining, Leasing	47,720	-
9.0	1,812	Leasing	1,812	-
66.0	13,289	Maintaining, Leasing	12,251	1,038
147.5	29,699	Maintaining, Leasing	29,699	-
266.3	53,610	Remodel, Maintaining, Leasing	53,610	-
519.0	104,502	Leasing	104,502	-
243.8	49,080	Maintaining, Leasing	45,245	3,835
270.5	54,466	Maintaining, Leasing	50,210	4,256
245.5	49,432	Remodel, Maintaining, Leasing	46,570	2,862
236.3	47,569	Maintaining, Leasing	40,465	7,104
215.0	43,291	Maintaining, Leasing	39,908	3,382
105.5	21,243	Construction, Maintaining	21,243	-
204.5	41,176	Leasing	41,176	-
116.5	23,458	Maintaining, Leasing	21,625	1,833
357.0	71,883	Maintaining, Leasing	71,883	-
111.0	22,350	Leasing	22,350	-
105.0	21,142	Leasing	21,142	-
127.0	25,572	Maintaining, Leasing	25,572	-
277.0	55,775	Maintaining	9,124	46,651
291.3	58,644	Maintaining, Leasing	52,982	5,662
241.8	48,677	Maintaining, Leasing	41,486	7,191
218.5	43,995	Maintaining, Leasing	40,558	3,437
131.5	26,478	Maintaining, Leasing	24,409	2,069
177.5	35,740	Construction, Maintaining, Leasing	35,740	-
178.5	35,941	Construction, Maintaining, Leasing	35,941	-
124.5	25,068	Maintaining, Leasing	23,110	1,958
141.0	28,391	Maintaining, Leasing	26,172	2,219
121.0	24,364	Maintaining, Leasing	22,460	1,904
256.0	51,546	Maintaining, Leasing	47,519	4,027
242.0	48,727	Construction, Maintaining, Leasing	48,727	-
240.0	48,324	Maintaining, Leasing	44,549	3,775
126.0	25,370	Maintaining, Leasing	23,388	1,982
166.5	33,525	Maintaining, Leasing	30,906	2,619
140.0	28,189	Maintaining, Leasing	28,189	-

STATE EDUCATION FUND
EXPENDITURES FOR CAPITAL CONSTRUCTION
BY CHARTER SCHOOL
FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
DENVER	DENVER COUNTY 1	THE CUBE
DENVER	DENVER COUNTY 1	UNIVERSITY PREP - ARAPAHOE ST.
DENVER	DENVER COUNTY 1	UNIVERSITY PREP - STEELE ST.
DENVER	DENVER COUNTY 1	WYATT-EDISON CHARTER ELEMENTARY SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	ACADEMY CHARTER SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	AMERICAN ACADEMY AT CASTLE PINES
DOUGLAS	DOUGLAS COUNTY RE 1	ASCENT CLASSICAL ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	ASPEN VIEW ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	BEN FRANKLIN ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	CHALLENGE TO EXCELLENCE CHARTER SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	DCS MONTESSORI CHARTER SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	GLOBAL VILLAGE ACADEMY - DOUGLAS
DOUGLAS	DOUGLAS COUNTY RE 1	LEMAN ACADEMY OF EXCELLENCE
DOUGLAS	DOUGLAS COUNTY RE 1	NORTH STAR ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	PARKER CORE KNOWLEDGE CHARTER SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	PARKER PERFORMING ARTS SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	PLATTE RIVER CHARTER ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	RENAISSANCE SECONDARY SCHOOL
DOUGLAS	DOUGLAS COUNTY RE 1	SKYVIEW ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	STEM SCHOOL AND ACADEMY
DOUGLAS	DOUGLAS COUNTY RE 1	WORLD COMPASS ACADEMY
EAGLE	EAGLE COUNTY RE 50	EAGLE COUNTY CHARTER ACADEMY
EL PASO	ACADEMY 20	NEW SUMMIT CHARTER ACADEMY
EL PASO	ACADEMY 20	THE CLASSICAL ACADEMY CHARTER
EL PASO	CHEYENNE MOUNTAIN 12	THE VANGUARD SCHOOL (CHEYENNE MOUNTAIN CHARTER ACADEMY)
EL PASO	COLORADO SPRINGS 11	ACADEMY FOR ADVANCED AND CREATIVE LEARNING
EL PASO	COLORADO SPRINGS 11	CIVA CHARTER SCHOOL
EL PASO	COLORADO SPRINGS 11	COMMUNITY PREP CHARTER SCHOOL
EL PASO	COLORADO SPRINGS 11	EASTLAKE HIGH SCHOOL OF COLORADO SPRINGS
EL PASO	COLORADO SPRINGS 11	GLOBE CHARTER SCHOOL
EL PASO	COLORADO SPRINGS 11	ROOSEVELT EDISON CHARTER SCHOOL
EL PASO	DISTRICT 49	BANNING LEWIS RANCH ACADEMY
EL PASO	DISTRICT 49	GRAND PEAK ACADEMY (WAS IMAGINE CLASSICAL ACADEMY AT INDIGO)
EL PASO	DISTRICT 49	JAMES IRWIN TRADE ACADEMY (POWER TECHNICAL EARLY COLLEGE)
EL PASO	DISTRICT 49	LIBERTY TREE ACADEMY

SOURCE: Colorado Department of Education.

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[2] This column shows student full-time equivalent by charter school for all charter schools in which State Education Fund monies were expended in Fiscal Year 2020 [Section 2-3-115(2)(f), C.R.S.].

[3] This column shows the uses of the State Education Fund monies [Section 2-3-115(2)(d), C.R.S.].

[4] This column shows the State Education Fund monies expended for approved uses during Fiscal Year 2020 [Section 2-3-115(2)(b), C.R.S.].

[5] Approximately \$691,000 in funds that charter schools are allowed to carry over for future expenditures.

STUDENT FTE [2]	STATE EDUCATION FUND MONIES PAID TO CHARTER SCHOOLS	PROJECT [3]	FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES [4]	FISCAL YEAR 2020 UNSPENT STATE EDUCATION FUND MONIES [5]
80.0	16,108	Maintaining, Leasing	16,108	-
165.0	33,223	Remodel, Maintaining, Leasing	33,223	-
164.5	33,122	Remodel, Maintaining, Leasing	33,122	-
178.0	35,841	Maintaining	35,841	-
661.5	133,194	Remodel	133,194	-
2,532.5	509,924	Construction, Leasing	509,924	-
517.5	104,200	Leasing	104,200	-
901.0	181,418	Construction, Remodel, Maintaining, Financing, Leasing	181,418	-
907.5	182,727	Leasing	182,727	-
500.5	100,777	Leasing	100,777	-
452.0	91,011	Leasing	91,011	-
389.0	78,326	Construction, Maintaining, Leasing	78,326	-
710.5	143,061	Leasing	143,061	-
650.5	130,979	Financing	130,979	-
702.0	141,349	Construction, Leasing	141,349	-
733.0	147,591	Leasing	147,591	-
506.0	101,884	Purchasing	101,884	-
326.5	65,741	Leasing	65,741	-
1,292.0	260,147	Construction, Maintaining, Leasing	260,147	-
1,749.0	352,165	Leasing	352,165	-
616.0	124,033	Leasing	124,033	-
346.0	69,668	Remodel	3,104	66,564
546.5	110,039	Leasing	110,039	-
2,904.5	584,827	Remodel, Leasing	584,827	-
1,495.0	301,021	Financing, Leasing	301,021	-
140.8	28,340	NA	-	28,340
89.0	17,920	Remodel	17,920	-
198.0	39,868	Construction	17,200	22,668
139.0	27,988	Leasing	27,988	-
88.0	17,719	NA	-	17,719
290.0	58,392	Remodel	58,392	-
1,435.0	288,940	Leasing	288,940	-
760.0	153,028	Purchasing	153,028	-
316.0	63,627	Leasing	63,627	-
483.5	97,354	Leasing	97,354	-

STATE EDUCATION FUND
EXPENDITURES FOR CAPITAL CONSTRUCTION
BY CHARTER SCHOOL
FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
EL PASO	DISTRICT 49	PIKES PEAK SCHOOL EXPEDITIONARY LEARNING
EL PASO	DISTRICT 49	ROCKY MOUNTAIN CLASSICAL ACADEMY
EL PASO	HARRISON 2	ATLAS PREPARATORY SCHOOL
EL PASO	HARRISON 2	JAMES IRWIN CHARTER SCHOOL
EL PASO	LEWIS-PALMER 38	MONUMENT CHARTER ACADEMY
EL PASO	WIDEFIELD 3	JAMES MADISON CHARTER ACADEMY SCHOOL
ELBERT	ELIZABETH C-1	LEGACY ACADEMY
FREEMONT	CANON CITY RE-1	MOUNT VIEW CORE KNOWLEDGE CHARTER SCHOOL
GARFIELD	ROARING FORK RE-1	CARBONDALE COMMUNITY CHARTER SCHOOL
GUNNISON	GUNNISON WATERSHED RE1J	MARBLE CHARTER SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	ADDENBROOKE CLASSICAL ACADEMY
JEFFERSON	JEFFERSON COUNTY R-1	COLLEGIATE ACADEMY OF COLORADO
JEFFERSON	JEFFERSON COUNTY R-1	COMPASS MONTESSORI - GOLDEN CHARTER SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	COMPASS MONTESSORI - WHEAT RIDGE CHARTER SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	DORAL ACADEMY
JEFFERSON	JEFFERSON COUNTY R-1	EXCEL ACADEMY CHARTER SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	GREAT WORK MONTESSORI SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON ACADEMY CHARTER SCHOOL (LESS GRADES 5-6)
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON CHARTER ACADEMY (GRADES 5-6)
JEFFERSON	JEFFERSON COUNTY R-1	JEFFERSON CHARTER ACADEMY JR/SR HIGH SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	LINCOLN CHARTER ACADEMY
JEFFERSON	JEFFERSON COUNTY R-1	MONTESSORI PEAKS CHARTER ACADEMY
JEFFERSON	JEFFERSON COUNTY R-1	MOUNTAIN PHOENIX COMMUNITY SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	NEW AMERICA SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	ROCKY MOUNTAIN ACADEMY OF EVERGREEN
JEFFERSON	JEFFERSON COUNTY R-1	ROCKY MOUNTAIN DEAF SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	TWO ROADS HIGH SCHOOL
JEFFERSON	JEFFERSON COUNTY R-1	WOODROW WILSON CHARTER ACADEMY
LA PLATA	DURANGO 9-R	THE JUNIPER SCHOOL
LARIMER	POUDRE R-1	COMPASS COMMUNITY COLLABORATIVE SCHOOL
LARIMER	POUDRE R-1	FT. COLLINS MONTESSORI SCHOOL
LARIMER	POUDRE R-1	LIBERTY COMMON CHARTER SCHOOL
LARIMER	POUDRE R-1	MOUNTAIN SAGE COMMUNITY SCHOOL
LARIMER	POUDRE R-1	RIDGEVIEW CLASSICAL CHARTER SCHOOLS
LARIMER	THOMPSON R2-J	LOVELAND CLASSICAL SCHOOLS

SOURCE: Colorado Department of Education.

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STUDENT FTE [2]	STATE EDUCATION FUND MONIES PAID TO CHARTER SCHOOLS	PROJECT [3]	FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES [4]	FISCAL YEAR 2020 UNSPENT STATE EDUCATION FUND MONIES [5]
407.0	81,950	Leasing	81,950	-
1,087.0	218,870	Leasing	218,870	-
970.0	195,311	Construction, Remodel, Maintaining, Financing	195,311	-
1,445.5	291,054	Remodel, Leasing	291,054	-
888.5	178,901	Leasing	178,901	-
107.5	21,645	Leasing	21,645	-
430.5	86,682	Leasing	86,682	-
252.0	50,741	Construction, Remodel, Maintaining, Purchasing	50,741	-
135.0	27,183	Not Reported	-	27,183
48.0	9,665	Construction, Maintaining	9,665	-
794.5	159,974	Construction, Remodel, Purchasing	124,422	35,552
404.5	81,447	Construction, Financing	81,447	-
380.0	76,514	Remodel, Maintaining	71,118	5,396
228.5	46,009	Remodel, Maintaining	8,826	37,183
96.5	19,430	Maintaining	19,430	-
516.0	103,898	Maintaining, Financing	103,898	-
150.0	30,203	Leasing	30,203	-
520.5	104,804	Financing	104,804	-
220.0	44,297	NA	-	44,297
1,075.0	216,453	Construction	216,453	-
738.0	148,598	Financing	148,598	-
388.0	78,125	Financing	78,125	-
558.5	112,455	Financing	112,455	-
148.0	29,800	Maintaining, Purchasing, Leasing	29,800	-
319.5	64,332	Financing	64,332	-
58.5	11,779	Maintaining	10,234	1,545
469.5	94,535	Purchasing, Leasing	94,535	-
696.0	140,141	Leasing	140,141	-
68.5	13,793	Not Reported	-	13,793
174.0	35,035	Leasing	35,035	-
101.5	20,437	Leasing	20,437	-
1,116.0	224,709	Leasing	224,709	-
299.5	60,305	Leasing	60,305	-
658.0	132,490	Remodel, Maintaining	132,490	-
894.5	180,109	Leasing	180,109	-

STATE EDUCATION FUND
EXPENDITURES FOR CAPITAL CONSTRUCTION
BY CHARTER SCHOOL
FISCAL YEAR 2020

COUNTY	DISTRICT	CHARTER SCHOOL [1]
LARIMER	THOMPSON R2-J	NEW VISION CHARTER SCHOOL
MESA	MESA COUNTY VALLEY 51	INDEPENDENCE ACADEMY CHARTER SCHOOL (DEEP RIVER SCHOOL)
MESA	MESA COUNTY VALLEY 51	JUNIPER RIDGE COMMUNITY SCHOOL
MESA	MESA COUNTY VALLEY 51	MESA VALLEY COMMUNITY SCHOOL
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	BATTLE ROCK CHARTER SCHOOL
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	SOUTHWEST OPEN CHARTER SCHOOL
MONTEZUMA	MONTEZUMA-CORTEZ RE-1	THE CHILDREN'S KIVA MONTESSORI CHARTER SCHOOL
MONTROSE	MONTROSE COUNTY RE-1J	VISTA CHARTER SCHOOL
MONTROSE	WEST END RE-2	PARADOX VALLEY CHARTER SCHOOL
PARK	PARK COUNTY RE-2	GUFFEY CHARTER SCHOOL
PARK	PARK COUNTY RE-2	LAKE GEORGE CHARTER SCHOOL
PITKIN	ASPEN 1	ASPEN COMMUNITY CHARTER SCHOOL
PROWERS	LAMAR RE-2	ALTA VISTA CHARTER SCHOOL
PUEBLO	PUEBLO CITY 60	CHAVEZ-HUERTA K-12 PREPARATORY ACADEMY
PUEBLO	PUEBLO CITY 60	PUEBLO CHARTER SCHOOL FOR THE ARTS & SCIENCES - FULTON HEIGHTS
PUEBLO	PUEBLO CITY 60	PUEBLO CHARTER SCHOOL FOR THE ARTS & SCIENCES - JONES
PUEBLO	PUEBLO COUNTY 70	SWALLOWS CHARTER ACADEMY
PUEBLO	PUEBLO COUNTY 70	THE CONNECT CHARTER SCHOOL
PUEBLO	PUEBLO COUNTY 70	VILLA BELLA EXPEDITIONARY
ROUTT	STEAMBOAT SPRINGS RE-2	NORTH ROUTT CHARTER SCHOOL
SAGUACHE	MOFFAT 2	CRESTONE CHARTER SCHOOL
WELD	GREELEY 6	FRONTIER CHARTER ACADEMY (CORE KNOWLEDGE PROJECT)
WELD	GREELEY 6	SALIDA DEL SOL ACADEMY
WELD	GREELEY 6	UNION COLONY ELEMENTARY SCHOOL
WELD	GREELEY 6	UNION COLONY PREPARATORY SCHOOL
WELD	GREELEY 6	UNIVERSITY SCHOOLS
WELD	GREELEY 6	WEST RIDGE ACADEMY
WELD	JOHNSTOWN-MILLIKEN RE-5J	KNOWLEDGE QUEST ACADEMY
WELD	WELD COUNTY SCHOOL DISTRICT RE-3	CARDINAL COMMUNITY ACADEMY CHARTER SCHOOL
WELD	WINDSOR RE-4	WINDSOR CHARTER ACADEMY K-12
TOTAL CHARTER SCHOOLS		

AMOUNT PER STUDENT FTE

SOURCE: Colorado Department of Education.

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STUDENT FTE [2]	STATE EDUCATION FUND MONIES PAID TO CHARTER SCHOOLS	PROJECT [3]	FISCAL YEAR 2020 STATE EDUCATION FUND EXPENDITURES [4]	FISCAL YEAR 2020 UNSPENT STATE EDUCATION FUND MONIES [5]
710.0	142,960	Leasing	142,960	-
400.0	80,541	Purchasing	80,541	-
359.0	72,285	Maintaining, Financing, Leasing	72,285	-
386.0	77,722	Remodel, Purchasing	39,533	38,189
73.0	14,699	Construction, Remodel	14,699	-
120.5	24,263	Construction, Remodel, Maintaining	24,263	-
97.0	19,531	Leasing	19,531	-
207.5	41,781	Maintaining	21,145	20,636
15.0	3,020	Maintaining	2,424	596
19.0	3,826	NA	-	3,826
67.5	13,591	Maintaining	13,591	-
135.0	27,183	Remodel. Maintaining	27,183	-
132.0	26,578	Maintaining	26,578	-
1,023.0	205,983	Leasing	205,983	-
113.5	22,853	Maintaining, Leasing	22,853	-
226.5	45,606	Financing, Purchasing, Leasing	45,606	-
698.0	140,544	Construction, Maintenance, Lease	140,544	-
279.0	56,177	Purchasing	56,177	-
191.5	38,559	Leasing	38,559	-
99.0	19,934	Remodel, Financing	19,934	-
88.0	17,719	Maintaining	17,719	-
1,511.5	304,344	Remodel. Maintaining, Financing	304,344	-
665.0	133,899	Leasing	133,899	-
446.0	89,803	Leasing	89,803	-
411.5	82,856	NA	-	82,856
1,756.0	353,574	Financing	353,574	-
434.0	87,387	Remodel. Maintaining, Leasing	87,387	-
402.0	80,944	Maintaining, Financing	80,944	-
188.0	37,854	Maintaining, Financing	37,854	-
1,327.5	267,295	Leasing	267,295	-
102,589.0	\$ 20,656,501		\$ 19,965,524	\$ 690,977
	\$ 201			

SECTION 2-3-115, C.R.S. (APPLICABLE TEXT)
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
- (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;
 - (d) The schools and projects on which state education fund moneys were expended;
 - (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.

AN ELECTRONIC VERSION OF THIS REPORT IS AVAILABLE AT
WWW.COLORADO.GOV/AUDITOR

A BOUND REPORT MAY BE OBTAINED BY CALLING THE
OFFICE OF THE STATE AUDITOR
303.869.2800

PLEASE REFER TO REPORT NUMBER 2150S WHEN REQUESTING THIS REPORT