



Pursuant to C.R.S. 22-54-124, each year the State Education Fund and a percentage of the marijuana excise tax provides an appropriation for Charter School and Institute Charter School Capital Construction. The funding purpose is to promote a safe and healthy learning environment for all Colorado students. Charter Schools or Institute Charter Schools can use the funding as follows.

ELIGIBLE EXPENDITURES

Funding is available to address capital construction needs as defined below:

- Construction
- Demolition
- Remodeling
- Maintaining (see further guidance below)
- Financing, purchasing, or leasing of land, buildings, or facilities used to educate pupils

MAINTAINING GUIDANCE

“Maintaining facilities” refers to activities required to keep spaces, structures and infrastructure in proper operating condition in a routine, scheduled, or anticipated fashion to prevent failure and/or degradation. It includes corrective repairs or building system component replacement, including improvements for health, life safety, and to meet building code requirements.

Examples of maintaining facilities services include but are not limited to:

- Routine interior and exterior painting of buildings;
- General building repairs such as roof patching, broken windows & doors, etc.;
- Repair or replacement of building life-safety and security alarm systems, and systems such as heating, ventilation, air conditioning, plumbing, electrical and lighting;
- Repair or replacement of door locks and hardware.

CSCC GRANT TRACKING

Grant Code 3113 must be used for tracking both the revenues and expenditures. The District must use Source code 3000 (with Grant Code 3113) when they receive the funds from CDE. In the disbursement of funds from the District to the Charter schools, the flow-through account (0594) should be used by the District and (3954) by the Charter School.

CHART OF ACCOUNTS

Funds should be expended consistently with the statutory definition. Typical eligible expenditures include items coded to the following Object Codes and Program Codes.

Object Codes

- 0710 Land and Improvements
- 0720 Buildings
- 0721 Financed (Lease) Holding Improvements
- 0722 New Construction
- 0723 Major Renovations

Program Codes

- 2600 Operations and Maintenance of Plant Services
- 2620 Operating Building Services
- 2660 Security Services
- 2670 Safety
- 4000 Facilities Acquisition and Construction Services



INELIGIBLE EXPENSES

Generally speaking, expenses related to on-going operational activities, purchase of furnishings and equipment for existing spaces, personnel, fleet purchases/services, trainings and insurance are not eligible uses of CSCC funding.

Examples of ineligible on-going operational activities include, but are not limited to:

- Custodial services and supplies,
- Pest control services,
- Tree trimming and mowing,
- Care of trees, shrubbery, lawns, sidewalks and snow removal

Ineligible expenditures also include items coded to the following Object Codes and Program Codes

- 2630 Care and Upkeep of Ground Services
- 2640 Care and Upkeep of Equipment Services
- 2650 Vehicle Operation and Maintenance Services
- 2690 Other Operation and Maintenance of Plant Services

QUESTIONS

Reach out to your [Regional Program Manager](#) at CDE's Division of Capital Construction.