

# CDE- Charter School Capital Construction (CSCC)-Program Guidance

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 Schools for the use of Capital Construction. The purpose of the funding 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, building system component replacements, and improvements for health, life safety, and compliance with 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.

## SAVING OF ANNUAL CSCC FUNDS

To assist schools with affording their future capital project needs, a charter school may choose to save any portion of CSCC funding it receives for the purposes of planning future capital construction projects. Charter School Capital Construction funds saved for future projects must be used for eligible projects under program guidelines and should be accounted for with the balance sheet code 6720 for restricted fund balance.

## 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.

### Program Codes:

- 2600 Series-Operations and Maintenance of Plant Services\*
- 4000 Series- Facilities Acquisition and Construction Services

### Object Codes:

- 0441 Rental of Land and Buildings
- 0450 Contractor Services
- 0710 Land and Improvements
- 0720 Series- Buildings

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## INELIGIBLE EXPENSES

Expenses related to ongoing operational activities, purchase of furnishings and equipment for existing spaces, personnel, fleet purchases/services, training, and insurance are not eligible uses of CSCC funding.

Examples of ineligible ongoing 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 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.