



COLORADO DEPARTMENT OF EDUCATION

201 East Colfax Avenue • Denver, Colorado 80203-1799
303.866.6600 • www.cde.state.co.us

Robert K. Hammond
Commissioner of Education

Diana Sirko, Ph.D.
Deputy Commissioner

April 26, 2011

Mr. Christopher E. Gdowski, Superintendent
Adams County School District 12
1500 E. 128th Avenue
Thornton, CO 80241-2602

Dear Mr. Gdowski:

Enclosed is a copy of the report for the audit performed by the Colorado Department of Education (CDE) auditor of funds received by Adams County School District 12 via the Public School Finance Act of 1994, and the Public School Transportation Fund.

For audit adjustments use the chart of accounts source codes listed (positive or negative adjustments).

		<u>Due to CDE/ (Due to District)</u>
State Equalization (Source 3210; Grant 0000)		
	2009/2010	\$ 949,007.07
Transportation (Source 3200; Grant 3160)		
	2008/2009	\$ 1,806.58
ELPA (Source 3200; Grant 3140)		
	2006/2007	1,151.00
	2007/2008	1,158.00
	2008/2009	1,360.00
		<hr/>
Total Amount Due CDE		\$ 954,482.65

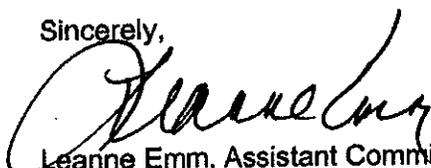
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Explanations of the audit adjustments are set forth in detail in the audit report. In accordance with Section 22-2-113 (II) (A) & (B); audits that begin on or after July 1, 2007 shall not recover an interest fee for the period that is equal to the number of years and any fraction of a year between the settlement date of the current audit and the settlement date of the immediately preceding audit. The settlement date of the proceeding audit was July 23, 2010. Interest will begin accruing on the remaining balance as of January 29, 2012. For questions concerning payment, please contact Mary Lynn Christel at christel_m@cde.state.co.us or (303)866-6818. Payments should be mailed to the following address:

Colorado Department of Education
Attention: Public Finance
201 E. Colfax
Denver, Colorado 80203

We welcome any comments you may have regarding the contents of the audit report and express our thanks for the cooperation extended our auditors during their visit to your school district office. Our auditors are available to discuss any questions you may have regarding the audit report.

Sincerely,



Leanne Emm, Assistant Commissioner
(303) 866-6202
emm_l@cde.state.co.us

LE/TC

Enclosure

cc: Audit
Public School Finance
David Grier, Controller

**ADAMS COUNTY SCHOOL DISTRICT 12
NORTHGLENN**

**(Public School Finance Act)
(Public School Transportation Fund)
(English Language Proficiency Act)**

April 18, 2011

Tracey Cantrell

CDE Auditing Services

Scott Abbey

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AUDIT REPORT
 Adams County School District 12
 Northglenn
 April 18, 2011

SUMMARY

An audit has been completed of the state equalization entitlements for year 2009/2010; the pupil transportation reimbursement claims for the year 2008/2009; and the state reimbursements under the English Language Proficiency Act (ELPA) for 2006/2007, 2007/2008 and 2008/2009; for Adams County School District 12. The audit consisted of an examination of the school district membership and attendance records, the school bus transportation records, and the accounting records supporting the data submitted to the Colorado Department of Education (CDE).

A summary of the audit findings is as follows:

<u>Year</u>	<u>District</u>	<u>Audit</u>	<u>Difference</u>
<u>State Equalization</u> 2009/2010	\$ 231,797,496.47	\$ 230,848,489.40	\$ 949,007.07
 <u>Pupil Transportation</u> 2008/2009	 1,715,452.86	 1,713,646.28	 1,806.58
 <u>ELPA</u>			
2006/2007	264,562.00	263,411.00	1,151.00
2007/2008	316,998.00	315,840.00	1,158.00
2008/2009	381,209.00	379,849.00	<u>1,360.00</u>
		Total Difference	\$ <u><u>954,482.65</u></u>

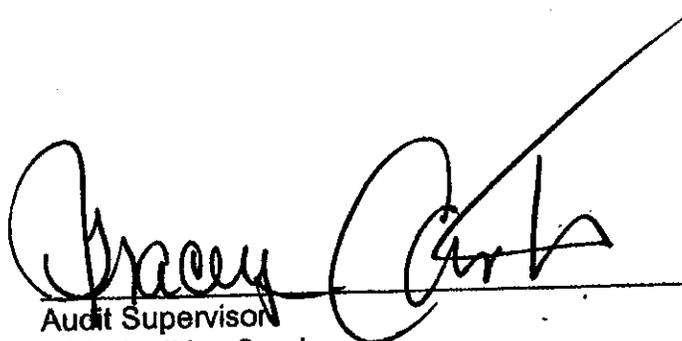
A summary of the reasons for the audit adjustments is as follows:

The adjustments of the state equalization entitlements were the result of audit adjustments decreasing the October 2009 pupil count, and decreasing the at-risk counts for October 2009.

The adjustments of the pupil transportation reimbursement claims were the result of audit adjustments to current operating expenditures.

The adjustment to the reimbursement claim under the English Language Proficiency Act was the result of decreasing the number of eligible students and reclassifying students to the appropriate category.

Schedules A through B present comparative recalculations of school district and audit figures for the years audited.



A handwritten signature in black ink, appearing to read "Tracy Clark", is written over a horizontal line. The signature is stylized and cursive.

Audit Supervisor
CDE Auditing Services

PUBLIC SCHOOL FINANCE ACT

State Equalization

Comments

The procedures for the audit of the state equalization entitlements included a verification of the school district membership and attendance figures comprising the reported October pupil counts used to determine the attendance entitlements for the budget years included in the audit.

Under the statute governing the administration of state equalization payments, the funded pupil count shall be calculated from the pupil enrollment and at-risk count reported in the October pupil count preceding and/or during the budget year.

A summary of the pupil counts audited is as follows:

	<u>District</u>	<u>Audit</u>	<u>Difference</u>
October 2009	39,925.0	39,786.5	138.5
October 2009 At-Risk	11,060.0	11,031.0	29.0

The adjusted pupil count resulted in the following adjustments of the state equalization entitlements as shown:

<u>Year</u>	<u>Pupil Count used as Entitlement</u>	<u>(Increase) Decrease in Pupil Count</u>	<u>(Increase) Decrease in State Equalization</u>
2009/2010	41,778.3	139.0	\$ 949,007.07

The following pages detail the pupil count adjustments made for the year audited.

Adams CSD 12
Pupil Count Audit Exceptions

SCHOOL	GRADE	STUDENT NAME LAST FIRST	EXCEPTION	FTE
Academy Charter	12th	[REDACTED]	post secondary options classes in schedule, student received a 'D' in class, need a 'C' or better to count class, reduce funding to part time	0.5
Adams 12 Five Star P.S.	SPEDPK	[REDACTED]	scheduled less than 90 hours on IEP	0.5
Adams 12 Five Star P.S.	SPEDPK	[REDACTED]	services on IEP start after count day	0.5
Adams 12 Five Star P.S.	SPEDPK	[REDACTED]	IEP starts after count day (10/23/2009)	0.5
Adams 12 Five Star P.S.	SPEDPK	[REDACTED]	need date appropriate IEP	0.5
Adams 12 Five Star P.S.	SPEDPK	[REDACTED]	IEP starts after count day (1/28/2010)	0.5
Adams 12 Five Star P.S.	SPEDPK	[REDACTED]	need date appropriate IEP	0.5
Colorado Virtual Academy	K	[REDACTED]	student funded as part time online student, first login was 10/08/09	0.5
Colorado Virtual Academy	K	[REDACTED]	student funded as part time online student, last login was 9/24/09	0.5
Colorado Virtual Academy	K	[REDACTED]	student funded as part time online student, no logins or proof of Colorado residency	0.5
Colorado Virtual Academy	K	[REDACTED]	student funded as part time online student, first login was 10/02/09	0.5
Colorado Virtual Academy	K	[REDACTED]	student funded as part time online student, last login was 9/22/09	0.5
Colorado Virtual Academy	K	[REDACTED]	student funded as part time online student, last login was 9/22/09	0.5
Colorado Virtual Academy	1st	[REDACTED]	student funded as full time online student, first login was 10/02/09	1.0
Colorado Virtual Academy	1st	[REDACTED]	student funded as full time online student, last login was 9/23/09	1.0
Colorado Virtual Academy	2nd	[REDACTED]	student funded as full time online student, first login was 10/08/09	1.0
Colorado Virtual Academy	2nd	[REDACTED]	student funded as full time online student, last login was 9/23/09	1.0
Colorado Virtual Academy	2nd	[REDACTED]	student funded as full time online student, student did not login in October	1.0
Colorado Virtual Academy	2nd	[REDACTED]	student funded as full time online student, last login was 9/23/09	1.0
Colorado Virtual Academy	3rd	[REDACTED]	student funded as full time online student, only login was 8/26/09	1.0
Colorado Virtual Academy	3rd	[REDACTED]	student funded as full time online student, last login was 9/22/09	1.0
Colorado Virtual Academy	4th	[REDACTED]	student funded as full time online student, no logins	1.0
Colorado Virtual Academy	4th	[REDACTED]	student funded as full time online student, only login was 8/24/09	1.0
Colorado Virtual Academy	4th	[REDACTED]	student funded as full time online student, last login was 9/25/09	1.0
Colorado Virtual Academy	4th	[REDACTED]	student funded as full time online student, last login was 9/22/09	1.0
Colorado Virtual Academy	4th	[REDACTED]	student funded as full time online student, first login was 10/02/09	1.0
Colorado Virtual Academy	5th	[REDACTED]	student funded as full time online student, first login was 10/02/09	1.0
Colorado Virtual Academy	6th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	6th	[REDACTED]	student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	7th	[REDACTED]	student funded as full time online student, first login was 10/05/09	1.0
Colorado Virtual Academy	7th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	7th	[REDACTED]	student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	7th	[REDACTED]	student funded as full time online student, first login was 10/02/09, student did not meet Colorado residency requirements	1.0

Adams CSD 12
 Pupil Count Audit Exceptions

SCHOOL	GRADE	STUDENT NAME LAST FIRST	EXCEPTION	FTE
Colorado Virtual Academy	9th	[REDACTED]	student funded as full time online student, last login 9/23/09; no course descriptions	1.0
Colorado Virtual Academy	9th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/28/09, no logins in October, no course descriptions	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, no logins	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login 9/21/09; no course descriptions	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, no logins	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/28/09, no logins in October	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, no schedule, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, only login is 10/29/09	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, first login 10/07/09	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, no logins	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/21/09, no logins in October	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/08/09, no logins in October, no course descriptions	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/11/09, no logins in October, no course descriptions	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/28/09, no logins in October, no course descriptions	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, first login 10/07/09	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login 8/14/09	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, first login 10/12/09	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login in September was 9/02/09, no logins in October, no course descriptions; student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, first login 10/15/09; no course descriptions	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login 9/23/09; no course descriptions; student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, last login 9/28/09; no course descriptions; student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	10th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	11th	[REDACTED]	student funded as full time online student, student did not meet Colorado residency requirements	1.0
Colorado Virtual Academy	11th	[REDACTED]	student funded as full time online student, first login 10/15/09; no course descriptions	1.0
Colorado Virtual Academy	11th	[REDACTED]	student funded as full time online student, last login 9/27/09; no course descriptions	1.0

Adams CSD 12
Pupil Count Audit Exceptions

SCHOOL	GRADE	STUDENT NAME LAST	FIRST	EXCEPTION	FTE
New America School	11th	[REDACTED]	[REDACTED]	absent count day, student did not return in October (attendance was not taken in classroom monitor on 10/1/09, 10/05/09, and 10/06/09)	1.0
New America School	12th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	1.0
New America School	12th	[REDACTED]	[REDACTED]	student enrolled after count day (10/6/09); attendance provided, not applicable to secondary after count day	1.0
New America School	12th	[REDACTED]	[REDACTED]	absent count day, need verification of after attendance such as sign in sheets or in class assignments	0.5
Niver Creek M.S.	8th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5
Niver Creek M.S.	8th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5
North Glenn H.S.	11th	[REDACTED]	[REDACTED]	student withdrew on 8/27/09 from North Glenn H.S.; enrolled at New America School 10/27/09; attendance information provided, enrollment not addressed. Enrollment and withdrawal documents should be provided. Withdrawal document provided showing student withdrew on 9/17/09	1.0
Rocky Top M.S.	7th	[REDACTED]	[REDACTED]	student withdrew 9/19/09	1.0
Rocky Top M.S.	8th	[REDACTED]	[REDACTED]	schedule is empty	1.0
Shadow Ridge M.S.	7th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5
Vantage Point H.S.	10th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5
Vantage Point H.S.	11th	[REDACTED]	[REDACTED]	absent count day, need attendance within 30 days after count day (student enrolled at Inopervence)	1.0
Vantage Point H.S.	11th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5
Vantage Point H.S.	12th	[REDACTED]	[REDACTED]	absent count day, need attendance within 30 days after count day (student enrolled at Inopervence)	1.0
Vantage Point H.S.	12th	[REDACTED]	[REDACTED]	student funded part time, student enrolled at High Plains High School, need document of original entry for attendance (attendance not taken by teachers in Infinite Campus)	0.5
Vantage Point H.S.	12th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5
Vantage Point H.S.	12th	[REDACTED]	[REDACTED]	scheduled less than 360 hours, reduce to part time	0.5

Recommendations

The district should be careful to count only those pupils who have met the requirements of membership. To be in membership, a pupil must be enrolled and in attendance [2254-R-5.01]. Therefore, a pupil's first day of attendance after enrolling is the first day a pupil is in membership and the pupil's last day of attendance prior to withdrawing is the last day a pupil is in membership.

If a pupil is absent on the official count date but has attended school at some time in the five days prior to the official count date, has not withdrawn or transferred from the school as of the start of school on the official count date, the pupil is eligible to be counted **only** if attendance is resumed within 30 calendar days after the official count date [2254-R-5.03(2)].

Audit adjustments were also made concerning full-time and part-time classifications. To qualify as full time, pupils must have schedules that provide at least 360 hours of teacher-pupil instruction and teacher-pupil contact in the first semester of the school year [2254-R-5.04(2)]. Part time pupils must have 90 through 360 hours [2254-R-5.06(3)].

The district should retain IEP's for special education preschool students that provide documentation of the student's special education eligibility as of the count date along with at least 90 hours of pupil-teacher contact time scheduled in the semester of the official count day.

Colorado Virtual Academy

Pursuant to § 22-30.7-105(2)(a) C.R.S., an Online Program must be able to document active participation in an online sequential educational program and individual student attendance in the Online Program during the official count window. Documentation of active participation must include system logins that make evident each student taking part in course content in the online educational program via the internet. Logins must show that the student was online on the official count date (October 1) or if the student is absent on the official count date, there must be a login prior to the official count date and within thirty days following.

An Online Program must verify and document student residency in the State of Colorado upon enrollment and annually thereafter and retain a copy of the document or written statement offered as verification in the student's mandatory permanent record. Colorado residency is determined by the student and Parent or legal guardian currently residing within the State of Colorado boundaries, except for students of military families pursuant to §8.06.5 of these rules. Reasonable evidence of residency may be established by documentation including, but not limited to, any of the following:

- Property tax payment receipts;
- Rent payment receipts;
- Utility service payment receipts; or
- Written Statement of Residency executed by the student's parent/guardian. The written statement of residency should follow § 1-2-102(a) and (b) C.R.S. and may be satisfied by a statement such as: "I, _____, swear and affirm under penalty of perjury that I am a resident of the State of Colorado."
- A member or dependent of a member of the United States Armed Services shall be eligible to participate in an Online Program, notwithstanding the length of his or her residency, upon moving to Colorado on a change of station basis.
- A member or dependent of a member of the United States Armed Services shall be eligible to participate in an Online Program, upon moving out of Colorado on a change of station basis as long as the member of the United States Armed Services qualifies for Colorado residency.
- In order to meet residency requirements, a member or dependent of a member of the United States Armed Services must maintain Colorado as their state of legal residence for tax purposes, and voters must maintain Colorado voter registration.

Examples of invalid documentation include (but are not limited to):

- Any student system login not including student name, date, time, or documentation that does not specifically address course content and student work;
- An email that does not have documented corresponding system login information or does not include specific course content and student work;
- Any documentation that can not specifically verify individual student login, date, time, or course content and student work.

Examples of alternate Proof of Residency documentation:

Family Economic Data Survey Form:

- Must contain physical address. No P O Boxes.
- Must be on State Approved Form
- Must contain statement attesting the information is true and correct or under the penalty of perjury the information is correct.
- Must be signed. Electronic signatures are acceptable on STATE forms only.

A State approved form that contains:

- Must contain physical address. No P O Boxes.
- Must contain statement attesting the information is true and correct or under the penalty of perjury the information is correct.
- Must be signed. Electronic signatures are acceptable on STATE forms only.

As referenced in the letter dated January 21, 2010 by Kutz and Bethke LLC., "COVA has used the state-suggested form exclusively in 2010".

New America School

The district should be careful to count only those pupils who have met the requirements of membership. To be in membership, a pupil must be enrolled and in attendance [2254-R-5.01]. Therefore, a pupil's first day of attendance after enrolling is the first day a pupil is in membership and the pupil's last day of attendance prior to withdrawing is the last day a pupil is in membership.

If a pupil is absent on the official count date but has attended school at some time in the five days prior to the official count date, has not withdrawn or transferred from the school as of the start of school on the official count date, the pupil is eligible to be counted **only** if attendance is resumed within 30 calendar days after the official count date [2254-R-5.03(2)].

Audit adjustments were also made concerning full-time and part-time classifications. To qualify as full time, pupils must have schedules that provide at least 360 hours of teacher-pupil instruction and teacher-pupil contact in the first semester of the school year [2254-R-5.04(2)]. Part time pupils must have 90 through 360 hours [2254-R-5.06(3)].

At-Risk Count

October 2009

The Free Lunch count was reduced by 29 students whose applications were completed or processed incorrectly or were ineligible to be counted.

See Schedule A.

PUBLIC SCHOOL TRANSPORTATION FUND

Comments

A summary of pupil transportation reimbursement claims audited is as follows:

<u>Year</u>	<u>District</u>	<u>Audit</u>	<u>Difference</u>
2008/2009	\$ 1,715,452.86	\$ 1,713,646.28	\$ 1,806.58

Recommendations

The majority of the adjustments were due to the district not excluding costs for non-reimbursable miles. A percentage should be deducted from the accounts that include expenses for both route miles and non-reimbursable miles. The method used to calculate this percentage is shown on the following pages.

Note that some accounts, such as Route Salaries and Benefits, are not subject to the percentage because they do not contain expenses for non-reimbursable miles.

Total miles were adjusted using beginning and ending odometer readings. The reimbursable percentage should be calculated as follows:

$$\frac{\text{Total Odometer Miles - Non-reimbursable miles}}{\text{Total Odometer Miles}}$$

Non-reimbursable miles should include athletic trips, field trips, administrative miles, driver's education miles, community service miles, and maintenance vehicle miles unless the expenses for these miles have already been deducted by some other method.

The district should not include non reimbursable expenditures in operating expenditures.

4.01(4)(b) A district shall not include expenditures for awards banquets or ceremonies or other types of employee recognition.

Reimbursable expenditures should not include expenditures, including rent, lease, or lease purchase, for all capital outlay items except those additions and alterations to vehicles specifically listed in rule 4.01(16) [2251-R-4.01(17)].

See Schedule B.

ENGLISH LANGUAGE PROFICIENCY ACT

Comments.

The funding claims under the English Language Proficiency Act for the 2006/2007, 2007/2008, and 2008/2009 school years were examined as a part of the audit. The following is a summary of the results of the audit:

<u>Year</u>	<u>District</u>	<u>Audit</u>	<u>Difference</u>
2006/2007	\$ 264,562.00	\$ 263,411.00	\$ 1,151.00
2007/2008	316,998.00	315,840.00	1,158.00
2008/2009	381,209.00	379,849.00	1,360.00

See Schedule C.

The majority of the audit adjustments were the result of reclassifying students to the appropriate category based on districts' records.

04/18/2011
09:09

COLORADO DEPARTMENT OF EDUCATION
OCTOBER 1 SCHOOL DISTRICT PUPIL COUNT - SECTION H
FY 2009-10 AUDITORS PUPIL COUNT DATA

PAGE 1
FKSR09Z

DISTRICT NAME: ADAMS 12 FIVE STAR SCHOOLS
COUNTY NAME: ADAMS

DISTRICT NUMBER: 0020

SF ED PK	MEMBERSHIP	AUDIT 1/2 FTE	AUDIT OUT-OF-DIST. PUPILS	AUDIT NON-RES. TUITION	AUDIT RES. TUITION	AUDIT FTE COUNT	DIST. FTE COUNT	TOTAL FTE DIFF	ADDIT ON - LINE COUNT	DIST. ON - LINE COUNT	TOTAL ON - LINE DIFF	ADDIT. BREAK LUNCH COUNT	DIST. BREAK LUNCH COUNT	ADDIT. ESL COUNT	DIST. ESL COUNT	TOTAL DIFF
000	325	162.5	.0	.0	.0	162.5	165.5	3.0	0	0	0	0	0	0	0	0
001	414	207.0	.0	.0	64.0	271.0	271.0	.0	0	0	0	99	99	0	0	0
KINDERGARTEN 006/007	3,054	1,524.0	.0	6.0	.0	1,524.0	1,527.0	3.0	160.0	163.0	3.0	794	796	0	0	2
GRADE 1	3,296	10.0	.0	5.0	.0	3,281.0	3,283.0	2.0	330.0	332.0	2.0	1058	1058	0	0	0
GRADE 2	3,388	1.5	.0	4.0	.0	3,382.5	3,386.5	4.0	325.5	329.5	4.0	1097	1098	0	0	1
GRADE 3	3,260	7.5	.0	1.0	.0	3,251.5	3,253.5	2.0	349.5	351.5	2.0	1024	1024	0	0	0
GRADE 4	3,273	8.5	.0	4.0	.0	3,260.5	3,265.5	5.0	366.5	373.5	5.0	1043	1044	0	0	1
GRADE 5	3,256	8.0	.0	7.0	.0	3,241.0	3,242.0	1.0	399.0	400.0	1.0	1006	1006	0	0	0
GRADE 6	3,172	7.0	.0	5.0	.0	3,160.0	3,162.5	2.5	417.5	419.5	2.0	930	930	0	0	0
GRADE 7	3,153	6.5	.0	4.0	.0	3,142.5	3,153.0	10.5	485.0	494.0	9.0	981	983	0	0	2
GRADE 8	3,239	5.5	.0	6.0	.0	3,227.5	3,236.0	8.5	546.5	553.0	6.5	979	979	0	0	0
GRADE 9	3,204	2.0	.0	3.0	.0	3,199.0	3,225.0	26.0	397.0	423.0	26.0	853	859	0	0	6
GRADE 10	3,129	4.5	.0	7.0	.0	3,117.5	3,148.5	31.0	447.0	475.0	28.0	487	498	0	0	11
GRADE 11	2,878	1.5	.0	6.0	.0	2,870.5	2,895.0	24.5	306.5	327.5	21.0	397	400	0	0	3
GRADE 12	2,723	27.5	.0	10.0	.0	2,695.5	2,711.0	15.5	139.0	148.0	9.0	283	286	0	0	3
UNGRADED	0	.0	.0	.0	.0	.0	.0	.0	--	--	--	--	--	--	--	--
TOTAL	41,774.0	1,983.5	.0	68.0	64.0	39,786.5	39,925.0	138.5	4,671.0	4,789.5	118.5	11,031	11,060	0	0	29
FULL-TIME KIND.	0								0	0		0	0			0
PART-TIME KIND.	3,054								794	796		794	796			2
TOTAL K - 12									10,535.0	10,563.0						146.5

COLORADO DEPARTMENT OF EDUCATION
 AUDIT REPORT
 SCHEDULE A FY 2009-10

DISTRICT NAME: ADAMS 12 FIVE STAR SCHOOLS NUMBER: 0020
 COUNTY NAME: ADAMS

	DISTRICT	AUDIT	DIFFERENCE
FC1.0 FY10 October FTE Count.	34,864.5	34,844.5	20.0
FC2.0 FY09 October FTE Count.	34,186.5	34,186.5	0.0
FC3.0 FY08 October FTE Count.	33,464.0	33,464.0	0.0
FC4.0 FY07 October FTE Count.	32,488.0	32,488.0	0.0
FC4.1 FY06 October FTE Count.	33,314.0	33,314.0	0.0
FC5.0 AVERAGED FUNDED PUPIL COUNT	34,864.5	34,844.5	20.0
FC5.1 FY10 Full Day Kindergarten Factor	244.3	243.8	0.5
FC6.0 FY10 CPP Pupil Count.	271.0	271.0	0.0
FC6.1 FY10 CHARTER INSTITUTE CPP FTE	0.0	0.0	0.0
FC6.5 FY10 CHARTER INSTITUTE PUPIL COUNT	1,736.0	1,736.0	0.0
FC6.6 FY10 Charter Institute Full Day Kindergarten Factor	12.0	12.0	0.0
FC7.0 FY10 FUNDED PUPIL COUNT	37,127.8	37,107.3	20.5
FC8.0 FY10 On-line Pupil Count - enter line V4.	4,789.5	4,671.0	118.5
FC8.5 FY10 CHARTER INSTITUTE ONLINE PUPIL COUNT - enter line V20.	0.0	0.0	0.0
FC9.0 TOTAL FUNDED PUPIL COUNT - line FC7 plus FC8 plus FC8.5	41,917.3	41,778.3	139.0
AR4. Projected K-12 At-Risk Count using 1-8 percent.	13,095.2	13,066.6	28.6
AR5. At-Risk (grades K - 12) Count.	11,304.5	11,276.5	28.0
AR6. AT-RISK PUPIL COUNT - enter greater of lines AR4 or AR5	13,095.2	13,066.6	28.6
TF1. Formula Funding without At-risk	252,674,656.41	252,535,142.88	139,513.53
TF2. Formula At-risk Funding	10,694,385.85	10,671,029.25	23,356.60
TF3. Formula Funding	263,369,042.26	263,206,172.13	162,870.13
TF4. On-line Formula Funding	31,807,069.50	31,020,111.00	786,958.50
TF5. Total Formula Funding enter line TF3 plus TF4	295,176,111.76	294,226,283.13	949,828.63
TF6. Minimum Formula Funding	286,968,617.56	286,040,772.40	927,845.16
TF10. TABOR Formula Funding	290,348,300.69	289,424,749.17	923,551.52
TF11. TOTAL FORMULA FUNDING	290,348,300.69	289,424,749.17	923,551.52
TP2. Total Additional Funding.	4,827,811.07	4,801,533.96	26,277.11
GT1. TOTAL PROGRAM FUNDING	295,176,111.76	294,226,283.13	949,828.63
V31. FY10 Assessed Valuation	1,756,507,392	1,756,507,392	0
ML6. Equalized Mill Levy (FINAL).027000	.027000	.000000
GT2. PROPERTY TAX REVENUES	47,425,699.58	47,425,699.58	.00
GT3. SPECIFIC OWNERSHIP TAX.	3,553,337.87	3,553,337.87	.00
GT4. STATE SHARE	244,197,074.31	243,247,245.68	949,828.63
GT6. TOTAL PROGRAM PER-PUPIL FUNDING	7,041.87	7,042.56	0.69
GT8. Adjusted district In-school per pupil funding.	7,093.58	7,093.11	.47
GT9. District On-line per pupil funding	6,641.00	6,641.00	.00
GT10. Charter Institute School Total Program Funding	12,399,577.84	12,398,756.28	821.56
GT11. DISTRICT'S ADJUSTED TOTAL PROGRAM FUNDING (GT1 minus GT10)	282,776,533.92	281,827,526.85	949,007.07
GT12. PROPERTY TAX REVENUES - enter line GT2	47,425,699.58	47,425,699.58	.00
GT13. SPECIFIC OWNERSHIP TAX - enter line GT3	3,553,337.87	3,553,337.87	0.00
GT14. DISTRICT'S ADJUSTED STATE SHARE - GT11 minus GT12 minus GT3.	231,797,496.47	230,848,489.40	949,007.07

**ADAMS 12
PUPIL TRANSPORTATION - EXPENDITURES
FYE 6/30/09**

	District	Audit	Difference	
Total transportation expenditures per G/L	\$7,332,316.34	\$7,321,538.41	\$10,777.93	(1)
Add:				
Transportation chargebacks to units (Acct# 0851306)	938,867.70	938,867.70	0.00	
Insurance	351,632.00	351,632.00	0.00	
Small vehicle costs: Pupil transportation	41,694.05	41,694.05	0.00	
Utilities	68,705.69	68,705.69	0.00	
	<u>8,733,215.78</u>	<u>8,722,437.85</u>	<u>10,777.93</u>	(2)
Costs to prorate				
Reimbursable mileage percentage	84.49%	84.49%	0.00%	
	<u>\$7,378,690.05</u>	<u>\$7,369,583.79</u>	<u>9,106.27</u>	(2)
Current operating expenditures less rounding difference	(0.05)	-	(0.05)	(3)
	<u>\$7,378,690.00</u>	<u>\$7,369,583.79</u>	<u>\$9,106.21</u>	(2)
Reimbursable mileage percentage calculation:				
Total pupil transportation mileage	1,335,858	1,335,858	0	
Less: non-reimbursable mileage	245,227	245,227	0	
Route mileage	1,581,085	1,581,085	0	
Divide by: Total pupil transportation mileage	1,335,858	1,335,858	0	
Reimbursable mileage percentage	84.49%	84.49%	0.00%	
Days of school held when pupils were transported in 2008-09 school term	177	177	0	

(1) Nonallowable expenditures-

- 27000-900001-0500008 Other Food Services- \$5,497.40
- 27000-900001-0600082 Supplies-Other purchased food- \$684.03
- 27001-900001-0500008 Other Food Services- \$671.28
- 27400-900001-0600082 Supplies-Other purchased food- \$188.89
- 27000-900001-0600051 Supplies- Incentive awards- \$1,994.24
- 27400-900001-0735013 Property-Computer equipment \$750-\$5,000- \$1,046.24 Capital Outlay >\$1,000.
- 27000-900001-0500008 Other Food Services- \$695.85

(2) Expenditure change.

(3) Rounding difference.

DATE 04/18/11
TIME 09:37 AM

COLORADO DEPARTMENT OF EDUCATION
AUDIT TRANSPORTATION WORKSHEET
JULY 2008 - JUNE 2009

PAGE 1
TRAN12P
SCHEDULE B

DISTRICT NAME: ADAMS 12 FIVE STAR SCHOOLS NUMBER: 0020

	DISTRICT	AUDIT	DIFFERENCE
Number of pupils	13,676	13,676	0
1. Total current operating expenditures for pupil transportation (line 1 CDE-40)	7,378,690.00	7,369,583.79	9,106.21
2. Capital outlay exclusion for pupil transportation for independent contractors as calculated by CDE	0.00	0.00	0.00
3. Net current operating expenditures (line 1 minus 2)	7,378,690.00	7,369,583.79	9,106.21
4. Mileage traveled for transporting migrant education pupils (line 2 CDE-40)	0.0	0.0	0.0
5. Mileage traveled for regular pupil transportation on the mileage count date (line 3 CDE-40) (October 1, 2008 or nearest school day)	7,196.0	7,196.0	0.0
6. Days of school held when pupils were transported in the 2008-2009 school term (line 4 CDE-40)	177	177	0
7. Regular education pupil transportation mileage (line 5 times line 6)	1,273,692.0	1,273,692.0	0.0
8. Total reimbursable mileage (line 4 plus line 7)	1,273,692.0	1,273,692.0	0.0
9. Mileage entitlement (line 8 times .3787)	482,347.16	482,347.16	0.00
10. Excess costs (line 3 less line 9)	6,896,342.84	6,887,236.63	9,106.21
11. Excess cost entitlement (line 10 times .3387)	2,335,791.32	2,332,707.05	3,084.27
12. Mileage entitlement plus excess cost entitlement (line 9 plus line 11)	2,818,138.48	2,815,054.21	3,084.27
13. Maximum reimbursement entitlement (line 3 times .90)	6,640,821.00	6,632,625.41	8,195.59
14. Calculated reimbursement entitlement for 2008-2009 entitlement period (lesser of line 12 or line 13)	2,818,138.48	2,815,054.21	3,084.27
15. Calculated reimbursement entitlement for 2007-2008 entitlement period	2,593,186.44	2,589,640.92	3,545.52
16. Reimbursement entitlement for 2008-2009 entitlement period not including financial aid for providing board (greater of line 14 or line 15)	2,818,138.48	2,815,054.21	3,084.27
17. Financial aid for providing board (number of days for which board was paid for pupils in lieu of transportation times \$1)	0.00	0.00	0.00
18. Reimbursement entitlement for 2008-2009 (line 16 plus line 17)	2,818,138.48	2,815,054.21	3,084.27
19. Advance reimbursement entitlement for 2008-2009 entitlement period	518,637.29	517,928.18	709.11
20. Final reimbursement entitlement for 2008-2009 entitlement period (line 18 less line 19)	2,299,501.19	2,297,126.03	2,375.16
21. Final reimbursement entitlement prorated (line 20 times .50090218)	1,151,825.16	1,150,635.44	1,189.72
22. Advance reimbursement entitlement for 2009-2010 entitlement period (line 18 times 0.2)	563,627.70	563,010.84	616.86
23. Additional reimbursement for court desegregation order	0.00	0.00	0.00
24. Total Payment for 2008-2009 entitlement period (line 21 plus line 22 plus line 23)	1,715,452.86	1,713,646.28	1,806.58
Total actual miles traveled for activity trips, field trips, athletic trips, etc. 7/1/2008 thru 6/30/2009	245,227.0	245,227.0	0.0
Total actual miles traveled for any purpose by pupil transportation vehicles 7/1/2008 thru 6/30/2009 (Exclude transportation support vehicles)	1,581,085.0	1,581,085.0	0.0

ADAMS COUNTY SCHOOL DISTRICT 12
ELPA funding calculations:

SCHEDULE C

<u>2006/2007</u>	<u>Per Distict</u>	<u>Per Audit</u>	<u>Difference</u>
A/B students	1602	1594	8
Funding per student	146.80	146.80	
Total for A/B students	235,173.62	233,999.20	1,174.42
C students	1547	1548	-1
Funding per student	19.00	19.00	
Total for C students	29,393.00	29,412.00	(19.00)
Total claim *	<u>\$264,562.00</u>	<u>\$263,411.00</u>	<u>\$1,151.00</u>

* Rounded figures

<u>2007/2008</u>	<u>Per Distict</u>	<u>Per Audit</u>	<u>Difference</u>
A/B students	1547	1542	5
Funding per student	181.53	181.53	
Total for A/B students	280,826.93	279,919.26	907.67
C students	2175	2160	15
Funding per student	16.63	16.63	
Total for C students	36,170.25	35,920.80	249.45
Total claim *	<u>\$316,998.00</u>	<u>\$315,840.00</u>	<u>\$1,158.00</u>

* Rounded figures

<u>2008/2009</u>	<u>Per Distict</u>	<u>Per Audit</u>	<u>Difference</u>
A/B students	1340	1337	3
Funding per student	255.87	255.87	
Total for A/B students	342,865.82	342,098.19	767.63
C students	1041	1025	16
Funding per student	36.83	36.83	
Total for C students	38,340.03	37,750.75	589.28
Total claim *	<u>\$381,209.00</u>	<u>\$379,849.00</u>	<u>\$1,360.00</u>

* Rounded figures