



COLORADO
Department of Education

Mill Levy Override Revenue Report
Pursuant to
Section 22-2-113.8, C.R.S.
Fiscal Year: 2016-2017

Prepared by:
School Finance and Operations Division

June 2018



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Executive Summary

In 2014, the General Assembly of the State of Colorado enacted the “Student Success Act” House Bill 14-1292. Part of this act requires the Colorado Department of Education to annually compile a report concerning the collection of additional local property tax revenues (mill levy override revenues) by school districts. The Mill Levy Override Revenue Report will show:

- The total amount of additional local property tax revenues the district is authorized to collect
- The total amount of authorized revenues that was actually collected by the school district
- The amount distributed to charter schools within the district
- The amount distributed to non-charter schools within the district
- The amount retained by the district

The report will show the above information at the district level and aggregated statewide.

The Department allowed each school district and each district charter school to review the report before publication. School districts and charter schools were allowed to request that the Department compile an addendum to the report, specific to the requesting school district or charter school which examines the overall level of funding distributed by the school district to the charter schools of the district, including:

- Capital construction and facilities funding
- Technology funding
- Any other funding that the district distributes to charter schools of the district

The Department collects annual audited financial information from all school districts via the Data Pipeline. All districts were required to submit the required information for the FY2016-2017 Mill Levy Override Report specific to their district, even if the amounts were zero (not all school districts are authorized to collect mill levy override revenues).

After the Department collected the Fiscal Year 2016-2017 financial data, a preliminary Mill Levy Override Revenue Report was prepared and sent to the primary financial contacts for every district and every charter school. Districts and charter schools reviewed the preliminary report and addendum requests were sent to the Department.



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CODE	COUNTY	DISTRICT	Amount Authorized Voter Approved Overrides	Amount Collected Voter Approved Overrides	Amount Distributed to Charter School Voter Approved Overrides	Amount Distributed to Non-Charter Schools Voter Approve Overrides	Amount Retained by District Voter Approved Overrides
0010	ADAMS	MAPLETON 1	\$5,670,000	\$5,670,000	\$0	\$0	\$5,670,000
0020	ADAMS	ADAMS 12 FIVE STAR SCHOOLS	35,400,000	35,400,000	125,960	27,896,446	7,377,594
0030	ADAMS	ADAMS COUNTY 14	4,890,000	4,890,000	0	4,890,000	0
0040	ADAMS	SCHOOL DISTRICT 27J	750,000	750,000	157,290	0	592,710
0050	ADAMS	BENNETT 29J	0	0	0	0	0
0060	ADAMS	STRASBURG 31J	300,000	300,000	0	0	300,000
0070	ADAMS	WESTMINSTER 50	7,844,000	7,865,902	0	0	7,865,902
0100	ALAMOSA	ALAMOSA RE-11J	0	0	0	0	0
0110	ALAMOSA	SANGRE DE CRISTO RE-22J	0	0	0	0	0
0120	ARAPAHOE	ENGLEWOOD 1	6,156,350	6,107,448	0	0	6,107,448
0123	ARAPAHOE	SHERIDAN 2	1,000,000	1,002,555	0	0	1,002,555
0130	ARAPAHOE	CHERRY CREEK 5	91,400,000	91,400,000	718,986	90,681,014	0
0140	ARAPAHOE	LITTLETON 6	26,498,234	26,498,234	737,508	0	25,760,726
0170	ARAPAHOE	DEER TRAIL 26J	0	0	0	0	0
0180	ARAPAHOE	ADAMS-ARAPAHOE 28J	43,161,242	42,945,134	2,246,733	38,930,972	1,767,429
0190	ARAPAHOE	BYERS 32J	150,000	148,651	0	0	148,651
0220	ARCHULETA	ARCHULETA COUNTY 50 JT	0	0	0	0	0
0230	BACA	WALSH RE-1	0	0	0	0	0
0240	BACA	PRITCHETT RE-3	100,000	100,000	0	0	100,000
0250	BACA	SPRINGFIELD RE-4	0	0	0	0	0
0260	BACA	VILAS RE-5	0	0	0	0	0
0270	BACA	CAMPO RE-6	150,000	145,140	0	0	145,140
0290	BENT	LAS ANIMAS RE-1	0	0	0	0	0
0310	BENT	MC CLAVE RE-2	0	0	0	0	0
0470	BOULDER	ST VRRAIN VALLEY RE 1J	40,589,549	40,087,329	3,780,830	0	36,306,499
0480	BOULDER	BOULDER VALLEY RE 2	67,114,504	66,143,111	5,189,821	0	60,953,290
0490	CHAFFEE	BUENA VISTA R-31	2,082,663	2,082,663	0	1,932,663	150,000
0500	CHAFFEE	SALIDA R-32	1,584,475	1,584,475	0	0	1,584,475
0510	CHEYENNE	KIT CARSON R-1	0	0	0	0	0
0520	CHEYENNE	CHEYENNE COUNTY RE-5	217,915	848,569	0	0	848,569
0540	CLEAR CREEK	CLEAR CREEK RE-1	1,839,046	1,831,021	111,190	0	1,719,831
0550	CONEJOS	NORTH CONEJOS RE-1J	0	0	0	0	0
0560	CONEJOS	SANFORD 6J	0	0	0	0	0
0580	CONEJOS	SOUTH CONEJOS RE-10	0	0	0	0	0
0640	COSTILLA	CENTENNIAL R-1	0	0	0	0	0
0740	COSTILLA	SIERRA GRANDE R-30	0	0	0	0	0
0770	CROWLEY	CROWLEY COUNTY RE-1-J	0	0	0	0	0
0860	CUSTER	CUSTER COUNTY C-1	0	0	0	0	0
0870	DELTA	DELTA COUNTY 50(J)	0	0	0	0	0
0880	DENVER	DENVER COUNTY 1	334,567,123	156,696,543	18,688,161	0	138,008,381
0890	DOLORES	DOLORES COUNTY RE NO.2	448,692	444,205	0	0	444,205
0900	DOUGLAS	DOUGLAS COUNTY RE 1	33,514,312	33,514,312	6,056,135	0	27,458,177
0910	EAGLE	EAGLE COUNTY RE 50	16,061,630	16,061,630	807,283	0	15,254,347
0920	ELBERT	ELIZABETH C-1	0	0	0	0	0
0930	ELBERT	KIOWA C-2	0	0	0	0	0
0940	ELBERT	BIG SANDY 100J	0	0	0	0	0
0950	ELBERT	ELBERT 200	0	0	0	0	0
0960	ELBERT	AGATE 300	0	0	0	0	0
0970	EL PASO	CALHAN RJ-1	0	0	0	0	0
0980	EL PASO	HARRISON 2	0	0	0	0	0
0990	EL PASO	WIDEFIELD 3	3,950,000	3,939,368	70,888	0	3,868,480
1000	EL PASO	FOUNTAIN 8	716,119	717,694	0	717,694	0
1010	EL PASO	COLORADO SPRINGS 11	26,998,665	26,684,582	712,051	0	25,972,531
1020	EL PASO	CHEYENNE MOUNTAIN 12	6,002,682	5,884,177	308,967	0	5,575,210
1030	EL PASO	MANITOU SPRINGS 14	3,700,000	2,813,632	0	0	2,813,632
1040	EL PASO	ACADEMY 20	26,749,847	26,727,613	2,177,874	0	24,549,739
1050	EL PASO	ELICOTT 22	0	0	0	0	0
1060	EL PASO	PEYTON 23 JT	0	0	0	0	0
1070	EL PASO	HANOVER 28	0	0	0	0	0
1080	EL PASO	LEWIS-PALMER 38	4,000,000	3,999,852	0	3,999,852	0
1110	EL PASO	FALCON 49	10,772,389	10,719,313	1,159,616	0	9,559,696
1120	EL PASO	EDISON 54 JT	0	0	0	0	0
1130	EL PASO	MIAMI/YODER 60 JT	40,575	36,611	0	0	36,611



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CODE	COUNTY	DISTRICT	Amount Authorized Voter Approved Overrides	Amount Collected Voter Approved Overrides	Amount Distributed to Charter School Voter Approved Overrides	Amount Distributed to Non-Charter Schools Voter Approve Overrides	Amount Retained by District Voter Approved Overrides
1140	FREMONT	CANON CITY RE-1	0	0	0	0	0
1150	FREMONT	FREMONT RE-2	350,000	341,935	0	0	341,935
1160	FREMONT	COTOPAXI RE-3	113,328	113,328	0	113,328	115,374
1180	GARFIELD	ROARING FORK RE-1	8,800,000	8,790,803	206,162	0	8,584,640
1195	GARFIELD	GARFIELD RE-2	4,300,000	4,300,000	0	0	4,300,000
1220	GARFIELD	GARFIELD 16	2,167,002	2,154,622	0	0	2,154,622
1330	GILPIN	GILPIN COUNTY RE-1	980,354	997,424	0	0	997,424
1340	GRAND	WEST GRAND 1-JT	550,000	549,162	0	0	549,162
1350	GRAND	EAST GRAND 2	2,114,105	2,084,047	0	0	2,084,047
1360	GUNNISON	GUNNISON WATERSHED RE1J	3,800,000	3,755,729	69,400	0	3,686,329
1380	HINSDALE	HINSDALE COUNTY RE 1	0	0	0	0	0
1390	HUERFANO	HUERFANO RE-1	322,000	309,804	0	0	309,804
1400	HUERFANO	LA VETA RE-2	0	0	0	0	0
1410	JACKSON	NORTH PARK R-1	0	0	0	0	0
1420	JEFFERSON	JEFFERSON COUNTY R-1	113,298,705	112,165,718	11,051,460	101,114,258	0
1430	KIOWA	EADS RE-1	0	0	0	0	0
1440	KIOWA	PLAINVIEW RE-2	0	0	0	0	0
1450	KIT CARSON	ARRIBA-FLAGLER C-20	0	0	0	0	0
1460	KIT CARSON	HI-PLAINS R-23	0	0	0	0	0
1480	KIT CARSON	STRATTON R-4	119,200	138,017	0	0	138,017
1490	KIT CARSON	BETHUNE R-5	0	0	0	0	0
1500	KIT CARSON	BURLINGTON RE-6J	315,236	313,774	0	0	313,774
1510	LAKE	LAKE COUNTY R-1	667,783	667,687	0	0	667,687
1520	LA PLATA	DURANGO 9-R	9,951,262	9,951,262	156,363	0	9,794,899
1530	LA PLATA	BAYFIELD 10 JT-R	2,036,689	2,036,689	0	0	2,036,689
1540	LA PLATA	IGNACIO 11 JT	1,100,000	1,100,411	0	0	1,100,411
1550	LARIMER	POUDRE R-1	35,012,147	35,007,261	1,140,991	0	33,866,270
1560	LARIMER	THOMPSON R2-J	14,040,000	14,045,245	0	0	14,045,245
1570	LARIMER	ESTES PARK R-3	1,921,000	1,920,915	0	0	1,920,915
1580	LAS ANIMAS	TRINIDAD 1	0	0	0	0	0
1590	LAS ANIMAS	PRIMERO REORGANIZED 2	490,000	444,913	0	0	444,913
1600	LAS ANIMAS	HOEHNE REORGANIZED 3	0	0	0	0	0
1620	LAS ANIMAS	AGUILAR REORGANIZED 6	0	0	0	0	0
1750	LAS ANIMAS	BRANSON REORGANIZED 82	0	207,243	0	0	207,243
1760	LAS ANIMAS	KIM REORGANIZED 88	169,285	158,281	0	0	158,281
1780	LINCOLN	GENOA-HUGO C113	0	0	0	0	0
1790	LINCOLN	LIMON RE-4J	0	0	0	0	0
1810	LINCOLN	KARVAL RE-23	0	0	0	0	0
1828	LOGAN	VALLEY RE-1	500,000	500,066	0	0	500,066
1850	LOGAN	FRENCHMAN RE-3	18,623	17,767	0	0	17,767
1860	LOGAN	BUFFALO RE-4J	0	0	0	0	0
1870	LOGAN	PLATEAU RE-5	481,496	481,525	0	0	481,525
1980	MESA	DE BEQUE 49JT	0	0	0	0	0
1990	MESA	PLATEAU VALLEY 50	350,000	347,360	0	0	347,360
2000	MESA	MESA COUNTY VALLEY 51	8,804,707	8,828,894	0	0	8,828,894
2010	MINERAL	CREEDE SCHOOL DISTRICT	70,008	65,808	0	0	65,808
2020	MOFFAT	MOFFAT COUNTY RE:NO 1	2,178,011	2,177,134	0	0	2,177,134
2035	MONTEZUMA	MONTEZUMA-CORTEZ RE-1	0	0	0	0	0
2055	MONTEZUMA	DOLORES RE-4A	390,000	378,300	0	0	378,300
2070	MONTEZUMA	MANCOS RE-6	340,081	340,081	0	0	340,081
2180	MONTROSE	MONTROSE COUNTY RE-1J	0	0	0	0	0
2190	MONTROSE	WEST END RE-2	248,005	235,431	0	0	235,431
2395	MORGAN	BRUSH RE-2(J)	2,400,000	2,399,908	0	0	2,399,908
2405	MORGAN	FORT MORGAN RE-3	550,000	534,427	0	0	534,427
2505	MORGAN	WELDON VALLEY RE-20(J)	9,647	7,580	0	0	7,580
2515	MORGAN	WIGGINS RE-50(J)	0	0	0	0	0
2520	OTERO	EAST OTERO R-1	0	0	0	0	0
2530	OTERO	ROCKY FORD R-2	0	0	0	0	0
2535	OTERO	MANZANOLA 3J	0	0	0	0	0
2540	OTERO	FOWLER R-4J	0	0	0	0	0
2560	OTERO	CHERAW 31	0	0	0	0	0
2570	OTERO	SWINK 33	0	0	0	0	0
2580	OURAY	OURAY R-1	0	0	0	0	0
2590	OURAY	RIDGWAY R-2	575,303	388,441	0	0	388,441



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2600	PARK	PLATTE CANYON 1	629,488	526,920	0	0	526,920
2610	PARK	PARK COUNTY RE-2	0	0	0	0	0
2620	PHILLIPS	HOLYOKE RE-1J	537,054	512,329	0	0	512,329
2630	PHILLIPS	HAXTUN RE-2J	0	0	0	0	0
2640	PITKIN	ASPEN 1	5,623,288	5,401,503	236,199	0	5,165,304
2650	PROWERS	GRANADA RE-1	0	0	0	0	0
2660	PROWERS	LAMAR RE-2	0	0	0	0	0
2670	PROWERS	HOLLY RE-3	0	0	0	0	0
2680	PROWERS	WILEY RE-13 JT	0	0	0	0	0
2690	PUEBLO	PUEBLO CITY 60	0	0	0	0	0
2700	PUEBLO	PUEBLO COUNTY 70	0	0	0	0	0
2710	RIO BLANCO	MEEKER RE1	404,380	398,689	0	0	398,689
2720	RIO BLANCO	RANGELY RE-4	0	0	0	0	0
2730	RIO GRANDE	DEL NORTE C-7	832,600	837,271	0	0	837,271
2740	RIO GRANDE	MONTE VISTA C-8	195,000	192,154	0	0	192,154
2750	RIO GRANDE	SARGENT RE-33J	75,000	75,006	0	0	75,006
2760	ROUTT	HAYDEN RE-1	905,467	860,107	0	0	860,107
2770	ROUTT	STEAMBOAT SPRINGS RE-2	1,573,000	1,573,230	59,658	0	1,513,572
2780	ROUTT	SOUTH ROUTT RE 3	914,357	914,306	0	0	914,306
2790	SAGUACHE	MOUNTAIN VALLEY RE 1	0	0	0	0	0
2800	SAGUACHE	MOFFAT 2	106,479	107,142	47,492	0	59,651
2810	SAGUACHE	CENTER 26 JT	0	0	0	0	0
2820	SAN JUAN	SILVERTON 1	0	0	0	0	0
2830	SAN MIGUEL	TELLURIDE R-1	1,862,596	1,726,616	0	0	1,726,616
2840	SAN MIGUEL	NORWOOD R-2J	0	0	0	0	0
2862	SEDGWICK	JULESBURG RE-1	0	0	0	0	0
2865	SEDGWICK	REVERE SCHOOL DISTRICT	74,229	74,220	0	0	74,220
3000	SUMMIT	SUMMIT RE-1	6,162,349	5,992,302	0	4,760,695	1,231,607
3010	TELLER	CRIPPLE CREEK-VICTOR RE-1	584,353	583,327	0	0	583,327
3020	TELLER	WOODLAND PARK RE-2	1,100,000	1,099,973	0	0	1,099,973
3030	WASHINGTON	AKRON R-1	0	0	0	0	0
3040	WASHINGTON	ARICKAREE R-2	257,823	257,842	0	0	257,842
3050	WASHINGTON	OTIS R-3	0	0	0	0	0
3060	WASHINGTON	LONE STAR 101	0	0	0	0	0
3070	WASHINGTON	WOODLIN R-104	231,953	231,943	0	0	231,943
3080	WELD	WELD COUNTY RE-1	3,904,000	3,895,507	0	0	3,895,507
3085	WELD	EATON RE-2	1,200,000	1,192,415	0	0	1,192,415
3090	WELD	WELD COUNTY RE-3J	4,500,000	4,484,684	318,020	0	4,166,665
3100	WELD	WINDSOR RE-4	3,795,000	3,767,002	552,614	0	3,214,388
3110	WELD	JOHNSTOWN-MILLIKEN RE-5J	500,000	499,861	0	0	499,861
3120	WELD	GREELEY 6	0	0	0	0	0
3130	WELD	PLATTE VALLEY RE-7	2,491,537	2,491,401	0	0	2,491,401
3140	WELD	WELD COUNTY S/D RE-8	0	2,677,729	0	0	2,677,729
3145	WELD	AULT-HIGHLAND RE-9	900,000	899,649	0	0	899,649
3146	WELD	BRIGGSDALE RE-10	645,553	626,596	0	0	626,596
3147	WELD	PRAIRIE RE-11	75,000	74,904	0	0	74,904
3148	WELD	PAWNEE RE-12	130,000	130,104	0	0	130,104
3200	YUMA	YUMA 1	1,194,000	937,959	0	0	937,959
3210	YUMA	WRAY RD-2	400,000	0	0	0	0
3220	YUMA	IDALIA RJ-3	0	0	0	0	0
3230	YUMA	LIBERTY J-4	265,000	286,000	0	0	265,000
STATEWIDE TOTALS:			\$1,066,023,494	\$885,625,445	\$56,887,654	\$275,036,922	\$553,795,243



Addendums: Mill Levy Override Revenue Report

The following addendums examine the overall level of funding distributed by the school district to the charter schools of the district, including:

- Capital construction and facilities funding
- Technology funding
- Any other funding that the district distributes to charter schools of the district

Based on addendum requests submitted to the Colorado Department of Education, the following school districts prepared addendums for charter schools in the district:

County	District Name
Arapahoe	Littleton 6
El Paso	Academy 20



**Addendum: Mill Levy Override Revenue Report per CRS 22-2-113.8
Fiscal Year: 2016-2017**

County: Arapahoe
School District: Littleton 6
Requesting Charter School: Littleton Academy

Charter School Name: Littleton Academy



Colorado Department of Education
 Addendum: Mill Levy Override Revenue Report per CRS 22-2-113.8
 Fiscal Year: 2016-2017

School District Name	Littleton Public Schools (Aparahoe County School District No.Six)
District Financial Contact Name and Title	Jonathan Levesque, Accounting Manager
Phone Number and Email	303-347-3333 jvlevesque@lps.k12.co.us

Charter School Name (Addendum Prepared For)	Littleton Academy
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Charter School Funding Sources:	
District Per Pupil Revenue Funding	3,166,750
Capital Construction Funding	123,058
Facilities Funding	
Technology Funding	
Other Funding Provided (District to List):	
Local Revenue	328,782
Voter-Approved Mill Levy Override Revenue	361,440
2013 Bond Dollars	170,570
Title II Staff Development	5,097
Other At Risk	227
TOTAL Funding Provided to Charter School	\$4,155,924

<p>Additional Information Provided by School District</p> <p>On December 19, 2006, the Colorado Educational and Cultural Facilities Authority (CECFA) issued \$5,235,000 Charter School Revenue Refunding Bonds, Series 2006, to refund CECFA's outstanding Series 2001 Bonds. Proceeds of the Series 2001 Bonds were used by the Foundation to acquire and remodel the Schools' building. The School is obligated under a lease agreement to make monthly lease payment to the Foundation for using the building. The Foundation is required to make semi-annual loan payments to the Trustee for payment of the bonds. Bond interest payments are due semi-annually on January 15 and July 15, with interest accruing at rates ranging from 3.75% to 4.38%. Principal payments are due annually on January 15, through 2036. Total amount withheld for FY16-17 is \$332,307.</p>

Please contact district financial contact with questions

Please contact school district finance staff with additional questions:

Jonathan Levesque: jvlevesque@lps.k12.co.us
 Accounting Manager
 303-347-3333



**Addendum: Mill Levy Override Revenue Report per CRS 22-2-113.8
Fiscal Year: 2016-17**

County: Arapahoe
School District: Littleton 6
Requesting Charter School: Littleton Prep Charter Academy

Charter School Name: Littleton Preparatory Charter Academy



Colorado Department of Education
 Addendum: Mill Levy Override Revenue Report per CRS 22-2-113.8
 Fiscal Year: 2016-2017

School District Name	Littleton Public Schools (Aparahoe County School District No.Six)
District Financial Contact Name and Title	Jonathan Levesque, Accounting Manager
Phone Number and Email	303-347-3333 jvlevesque@lps.k12.co.us

Charter School Name (Addendum Prepared For)	Littleton Preparatory
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Charter School Funding Sources:	
District Per Pupil Revenue Funding	3,848,321
Capital Construction Funding	149,518
Facilities Funding	
Technology Funding	
Other Funding Provided (District to List):	
Local Revenue	613,157
Voter-Approved Mill Levy Override Revenue	376,068
2013 Bond Dollars	175,818
Title II Staff Development	5,100
READ Act	7,247
Other At Risk	1,269
TOTAL Funding Provided to Charter School	\$5,176,498

<p>Additional Information Provided by School District</p> <p>On January 31, 2014, the Colorado Educational and Cultural Facilities Authority (CECFA) issued \$7,340,000 Charter School Revenue Bonds, Series 2013. Proceeds of the Series 2013 Bonds were used by the Building Corporation to acquire and remodel the School's building. The School is obligated under a lease agreement to make monthly lease payments to the Building Corporation for using the building. The Building Corporation is required to make semi-annual loan payments to the Trustee for payment of the bonds. Bond interest payments are due semi-annually on December 1 and June 1, with interest accruing at a rate of 5%. Principal payments are due annually on December 1, beginning 2014 through 2042. Total amount withheld for FY16-17 is \$475,583.</p>

Please contact district financial contact with questions

Please contact school district finance staff with additional questions:

Jonathan Levesque: jvlevesque@lps.k12.co.us
 Accounting Manager
 303-347-3333



**Addendum: Mill Levy Override Revenue Report per CRS 22-2-113.8
Fiscal Year: 2016-17**

**County: El Paso
School District: Academy School District 20
Requesting Charter School: The Classical Academy**



Colorado Department of Education

Addendum: Mill Levy Override Revenue Report per CRS 22-2-113.8
Fiscal Year: 2016-2017

School District Name	Academy School District #20
District Financial Contact Name and Title	J Thomas Gregory, Deputy Superintendent/CFO
Phone Number and Email	719-234-1268 / tom.gregory@asd20.org

Charter School Name (Addendum Prepared For)	The Classical Academy
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Charter School Funding Sources:	
District Per Pupil Revenue Funding	24,151,866
Capital Construction Funding	838,108
Facilities Funding	0
Technology Funding	0
Other Funding Provided (District to List):	0
Local Revenue - Private Gifts/Donation	854,921
Voter-Approved Mill Levy Override Revenue	2,177,874
Voter Approved Mill Levy Override Revenue - Restructuring	450,000
Impact Aid	73,137
ESEA/IDEA	514,603
2016 Bond Allocation - 1st Issuance	14,640,000
Englisg Language Proficiency Act - At-risk	15,667
TOTAL Funding Provided to Charter School	\$43,716,176

Additional Information Provided by School District
The district provides access to the charter school to participate in district offered professional development - these offerings occur monthly during administrator meetings, August and February administrative retreats, monthly participation of staff and parents in District Accountability Committee activities, and throughout the year in teacher professional development credit bearing courses. The charter school also participates in safety and security training for school administrators and security officers and receives ongoing/as needed support from the district communications office, special education department, finance department, and the Director for Legal Relations.

Please contact district financial contact with questions

Please contact school district finance staff with additional questions:

J Thomas Gregory: tom.gregory@asd20.org
Deputy Superintendent/CFO
719-234-1268