

# CDE HOMEPAGE – GO TO PUBLIC SCHOOL FINANCE PAGE

The screenshot shows the CDE homepage with several annotations. A red circle highlights the 'Policy & Funding' menu item in the top navigation bar. A red arrow points from this circle to the 'Public School Finance' link in the 'Grants and Funding' section. Another red circle highlights the 'Public School Finance' link itself. The browser's address bar shows 'state.co.us' and the page title is 'Colorado Department of Education'.

**Navigation Bar:** SchoolView | Data & Accountability | Programs & Supports | Teaching & Learning | **Policy & Funding**

**Grants and Funding:** Competitive Grants and Awards, BEST Grant Program, **Public School Finance**, >> View More <<

**Public Policy:** State Board of Education, Legislative Summary, State Board Rules

**About the Colorado Department of Education:** Through setting a clear vision for increasing student and overall system performance, CDE continually supports the advancement and improvement of the state's education system to prepare all learners for success in a rapidly changing global workplace. We have clear goals related to student achievement, educator effectiveness, school/district performance and state agency operations – all aimed at preparing students for success after high school. [Learn More](#) [State Board](#) [CDE Overview Video](#)

**Popular Resources:**

- [Educator Licensing](#)
- [Educator Effectiveness](#)
- [Standards & Instruction](#)
- [Assessment](#)
- [Accountability, Performance & Support](#)
- [Communications Resources](#)
- [Jobs at CDE](#)
- [Parent and Family Resources](#)
- [School Achievement Results](#)
- [School & District Information](#)

**News & Events:**

- Expanded Call Center Hours for Educator Licensing**  
Beginning April 21, CDE will offer longer call center hours in the Educator Licensing Office. The new call center hours will be 7:30 a.m. to 5 p.m. Walk-in hours remain the same and are from 8:30 a.m. to 5 p.m., with the last walk-in appointment taken at 4:30 p.m. [Read more](#)
- Grumpy Bird is the 2014 One Book for Colorado**  
Books will be given out to four-year-olds on April 7-21 at public libraries and other locations. [Read more](#)
- Join the Colorado Twitter Chat**  
All Colorado educators, parents and community members are invited to participate in the #COedchat on Twitter on Monday April 28 from 4-4:45 p.m. The topic is STEM. [Read more](#)

[View All News & Events](#) [Communications Division](#)

# GET FAMILIAR WITH THE PUBLIC SCHOOL FINANCE WEBPAGE

## 1) We will look at Public School Finance Funding & Payment Information

The screenshot shows the Colorado Department of Education (CDE) website's Public School Finance section. The header includes the CDE logo, navigation links for Site Index, CDE Offices, and Staff Directory, and a search bar. The main navigation bar has four tabs: SchoolView | Data & Accountability, Programs & Supports, Teaching & Learning, and Policy & Funding. A left sidebar contains a menu with items like Public School Finance Home, Capital Construction, Chart of Accounts, Financial Policies and Procedures, Financial Reporting, Funding and Payment Information, Transportation Funding, and Contact Us. The main content area is titled 'Public School Finance' and contains an introductory paragraph about funding sources. Below this, there are several sections with lists of links: 'School Finance Act' (circled in red), 'Financial Policies and Procedures', 'Categorical Funding', 'Mill Levy Overrides and Bonds', 'Annual Financial Reporting', 'Other Resources', 'Applications and Surveys', 'Additional Information', and 'Reports Provided by Other Agencies'. At the bottom, there are social media sharing buttons for Tweet, Share, Email, and Like.

**cde** COLORADO DEPARTMENT of EDUCATION

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### Public School Finance

Colorado public schools receive funding from a variety of sources. However, most revenues to Colorado's 178 school districts are provided through the Public School Finance Act of 1994 (as amended).

In budget year 2013-14, this legislation provides for over \$5.5 billion of funding to Colorado school districts via state taxes (\$3.55 billion), local specific ownership (vehicle registration) taxes (\$131.4 million), and local property taxes (\$1.85 billion). Moneys provided via the Public School Finance Act of 1994 are available to each school district to fund the costs of providing public education.

#### School Finance Act

- Public School Finance Funding & Payment Information
- Changes - School At-Risk Calculation
- Facility School Payments

#### Financial Policies and Procedures

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- Meetings and Minutes
- Chart of Accounts

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- Transportation Funding
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  - Qualified Zone Academy Bonds (QZAB)
- Statewide Facility Assessment
- Colorado Preschool Program (CPP)
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- Colorado Legislative Council
- Office of the State Auditor

#### Applications and Surveys

- Alternative School Finance Funding Models
- Educational Services for Student Awaiting Trial as an Adult
- Family Economic Data Survey

#### Additional Information

- District Revenues and Expenditures
- Financial Data Pipeline
- Legislative Summaries
- Training Materials
- Understanding Colorado School Finance

#### Reports Provided by Other Agencies

- Average Daily Membership Study
- Declining Enrollment Study
- School District Fiscal Health Analysis
- Mineral Lease Payments - Treasury
- State Education Fund Presentation
- Cost of Living Study

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Public School Finance Home

Home

## Public School Finance Act of 1994

- [Fiscal Year 2014-15 School Finance Funding](#)
- [Fiscal Year 2013-14 School Finance Funding](#)
- [Fiscal Year 2012-13 School Finance Funding](#)
- [Fiscal Year 2011-12 School Finance Funding](#)
- [Fiscal Year 2010-11 School Finance Funding](#)
- [Fiscal Year 2009-10 School Finance Funding](#)
- [Fiscal Year 2008-09 School Finance Funding](#)
- [Fiscal Year 2007-08 School Finance Funding](#)
- [Fiscal Year 2006-07 School Finance Funding](#)
- [Fiscal Year 2005-06 School Finance Funding](#)
- [Fiscal Year 2004-05 School Finance Funding](#)

For additional information, E-Mail: [Mary Lynn Christel](mailto:MaryLynn.Christel@cde.state.co.us)

Tweet 0 | Share 0 | Email 0 | Like 0

2014-15 will give projected and current information

2013-14 will give previous information

Stay Connected

Quick Links

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Contact Us

Colorado Dept. of Education  
201 East Colfax Ave.  
Denver, CO 80203  
Phone: 303-866-6600  
Fax: 303-830-0793  
[Contact CDE](#)

Hours:  
Mon - Fri 8 a.m. to 5 p.m.  
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## Public School Finance Act of 1994 - FY 2014-15

### Public School Finance Act of 1994 - FY 2014-15

- [Fiscal Year 2014-15 District State Share Payments](#)
- [Fiscal Year 2014-15 Charter School Institute Payments](#)
  - [Fiscal Year 2014-15 Treasurer's Intercept Schedule](#)
- [Fiscal Year 2014-15 District Funding Calculation Worksheet](#)
- [Fiscal Year 2014-15 District-by-District Table](#)

- [District by District Comparison FY2013-14 with Supplemental and FY2014-15 per HB14-1298 Final - Includes Impact of HB14-1292](#)

Tweet 2 | Share 10 | Email 59 | Like 5

District State Share Payments will give current status of funding

## Public School Finance Act of 1994 Fiscal Year 2014-15 District Payment Information Search Page

Please enter selection into one (AND ONLY ONE) of the boxes below, and click the "Find" button.

\*NOTE: Commonly used district names are not always the same as official district names. If you are not coming up with the selection you want, use District County or District Number boxes.

DISTRICT NAME (or even the first few letters)...

OR DISTRICT COUNTY...

OR DISTRICT NUMBER...

Return to: [School Finance Details Page](#)

For additional information, E-Mail: [christel\\_m@cde.state.co.us](mailto:christel_m@cde.state.co.us)

The funding summary tells you your current status of funding.

### District Payment Information Link Page

[Payment Search Page](#)

Please click on the appropriate highlighted and underlined link within the table.

Printing Notes: To print the Annual Payment Schedule on one page, please set your printer to print in landscape mode. If you still have difficulties fitting the width on one page, you will need to go into your browser and set your font size to a smaller setting. (In Internet Explorer, "View/Text Size"; in Netscape, "View/Decrease Font")



| District Number | District Name | District County | Annual Payment Schedule  | Funding Summary         | Compare Monthly Payments |
|-----------------|---------------|-----------------|--------------------------|-------------------------|--------------------------|
| 3030            | Akron R-1     | Washington      | <a href="#">Schedule</a> | <a href="#">Summary</a> | <a href="#">Compare</a>  |

Return to: [Finance Selection Page](#)

For additional information, E-Mail: [christel\\_m@cde.state.co.us](mailto:christel_m@cde.state.co.us)

**The Funding Summary Worksheet is VERY IMPORTANT!**

| CDE COLORADO DEPARTMENT of EDUCATION  |                | PUBLIC SCHOOL FINANCE ACT OF 1994<br>2014-2015 FUNDING SUMMARY |                                      |
|---|----------------|--|--------------------------------------|
| District Name   |                | Run Date: 08/21/2014   |                                      |
| Description   |                | District Number  |                                      |
| Description   | Amount         |  |                                      |
| FC1. FY15 October FTE Count (minus on-line)- enter line V5                                      | 327.7          |  |                                      |
| FC2. FY14 October FTE Count - enter line V13  | 337.0          |  |                                      |
| FC3. FY13 October FTE Count - enter line V14  | 331.0          |  |                                      |
| FC4. FY12 October FTE Count - enter line V15  | 334.5          |  |                                      |
| FC4.1. FY11 October FTE Count - enter line V15.1  | 380.0          |  |                                      |
| FC5. AVERAGED FUNDED PUPIL COUNT - enter the greater of line FC1 or                             | 338.0          |  |                                      |
| FC5.1. FY15 Full Day Kindergarten Factor  | 1.7            |  |                                      |
| FC6. FY15 CPP Pupil Count - enter line V17  | 4.5            |  |                                      |
| FC6.1. FY15 Charter Institute CPP Pupil Count - enter line V20.1                                | 0.0            |  |                                      |
| FC6.5. FY15 CHARTER INSTITUTE PUPIL COUNT - enter line V19                                      | 0.0            |  |                                      |
| FC6.6. FY15 Charter Institute Full Day Kindergarten Factor                                      | 0.0            |  |                                      |
| FC7. FY15 FUNDED PUPIL COUNT - enter line FC5, plus FC5.1, plus line FC6, plus FC6.5, plus FC6. | 344.2          |  |                                      |
| FC7.5. FY15 ASCENT Pupil Count - enter line FC4.1   | 0.0            |  |                                      |
| FC7.6. FY15 CHARTER INSTITUTE ASCENT Pupil Count - enter line V20.6                             | 0.0            |  |                                      |
| FC8. FY15 On-line Multi-District Pupil Count - enter line V4                                    | 0.0            |  |                                      |
| FC8.5. FY15 CHARTER INSTITUTE ONLINE PUPIL COUNT - enter line V20                               | 0.0            |  |                                      |
| FC9. TOTAL FUNDED PUPIL COUNT - enter line FC7 plus line FC8 plus line FC7.5                    | 344.2          |  | Funded pupil count                   |
| AR4. Projected K-12 free lunch count using 1-8 percent -  | 98.3           |  |                                      |
| AR5. Free Lunch (grades K-12) Count - enter line V7 plus V18 (ELL Count)                        | 103.0          |  |                                      |
| AR6. FY15 At-Risk Pupil Count   | 103.0          |  |                                      |
| TF1. Formula Funding without At-risk - enter line PP9   | \$3,365,568.79 |  |                                      |
| TF2. Formula At-risk Funding - enter line AR19  | \$120,855.40   |  |                                      |
| TF3. Formula Funding - enter line TF1 plus line TF2   | \$3,486,424.19 |  |                                      |
| TF4. On-Line Formula Funding - enter line OL3   | \$0.00         |  |                                      |
| TF5. Total Formula Funding (including on-line funding) - enter line TF3 plus line TF4           | \$3,486,424.19 |  |                                      |
| TF6. Minimum Formula Funding - enter line MF3   | \$2,639,567.52 |  |                                      |
| TF10. TABOR Formula Funding - enter line TB4  | \$3,463,151.46 |  |                                      |
| TF11. TOTAL FORMULA FUNDING   | \$3,463,151.46 |  |                                      |
| TP2. Total Funding Beyond TABOR Formula - enter line AF6  | \$23,272.73    |  |                                      |
| GT1. TOTAL PROGRAM FUNDING - enter line TP3   | \$3,486,424.19 |  | Total Program BEFORE Negative Factor |
| V31. FY15 Assessed Valuation  | \$45,278,327   |  |                                      |
| ML6. EQUALIZED MILL LEVY (FINAL)  | 0.024438       |  |                                      |
| GT2. PROPERTY TAX REVENUES - enter line ML6 times line V31                                      | \$1,106,511.75 |  |                                      |
| GT3. SPECIFIC OWNERSHIP TAX - enter line V30  | \$105,175.05   |  |                                      |
| GT4. STATE SHARE  | \$2,274,737.39 |  |                                      |
| GT6. TOTAL PROGRAM PER-PUPIL FUNDING  | \$10,129.07    |  |                                      |
| GT7. NEGATIVE FACTOR  |                |  |                                      |
| GT7.1. TOTAL PROGRAM  | -\$457,361.34  |  |                                      |
| GT7.2. PROPERTY TAXES   | \$3,029,062.85 |  |                                      |
| GT7.3. SPECIFIC OWNERSHIP TAXES   | \$1,106,511.75 |  |                                      |
| GT7.4. STATE SHARE  | \$105,175.05   |  |                                      |
| GT7.5. REQUIRED CATEGORICAL BUYOUT FROM TOTAL PROGRAM   | \$1,817,376.05 |  |                                      |
| GT7.6. PER PUPIL FUNDING AFTER NEGATIVE FACTOR  | \$0.00         |  |                                      |
| GT8. Adjusted district In-school per pupil funding  | \$8,800.30     |  |                                      |
| GT9. District On-line per pupil funding   | \$6,412.73     |  |                                      |
| GT10. Charter School Institute Total Program Funding  | \$0.00         |  |                                      |
| GT11. DISTRICT'S ADJUSTED TOTAL PROGRAM FUNDING (GT1 plus GT10)                                 | \$3,029,062.85 |  |                                      |
| GT12. PROPERTY TAX REVENUES - enter line GT2  | \$1,106,511.75 |  |                                      |
| GT13. SPECIFIC OWNERSHIP TAX - enter line GT3   | \$105,175.05   |  |                                      |
| GT14. DISTRICT'S ADJUSTED STATE SHARE   | \$1,817,376.05 |  |                                      |

Funded pupil count

Total Program BEFORE Negative Factor

- Negative factor
- Total Program AFTER the Negative Factor – USE THIS
- Components of Total Program
  - Taxes – 100%
  - Specific Ownership
  - State Share
- Per pupil funding

The 2014-15 School Finance Funding section will help you with budgeting/planning for next year. It is constantly updated during the legislative session.

The screenshot shows the Colorado Department of Education website. The main navigation bar includes 'SchoolView | Data & Accountability', 'Programs & Supports', 'Teaching & Learning', and 'Policy & Funding'. The left sidebar lists various links such as 'Public School Finance Home', 'Capital Construction', and 'Financial Reporting'. The main content area is titled 'Public School Finance Act of 1994' and contains a list of links for fiscal years from 2004-05 to 2014-15. A red box highlights the 'Fiscal Year 2014-15 School Finance Funding' link, with a red arrow pointing to it and a text box containing '2014-15 will give projected'. Below the list are social media sharing options for Twitter, Facebook, Email, and Like.

The screenshot shows the Colorado Department of Education website with the page title 'Public School Finance Act of 1994 - FY 2014-15'. The main content area is titled 'Public School Finance Act of 1994 - FY 2014-15' and contains two links. A red box highlights the first link: 'FY2014-15 Funding Calculation Worksheet per HB14-1298 Amended in House Second Reading - Includes Impact of HB14-1292'. A second red box highlights the second link: 'District by District Comparison FY2013-14 with Supplemental and FY2014-15 per HB14-1298 Amended in House Second Reading - Includes Impact of HB14-1292'. Below the links are social media sharing options for Twitter, Facebook, Email, and Like.

This is a sample projection sheet – Mary Lynn Christel – [christel\\_m@cde.state.co.us](mailto:christel_m@cde.state.co.us) - 303-866-6818  
 will run projections for you if you want to change assumptions for student counts, etc.

| PUBLIC SCHOOL FINANCE ACT OF 1994 |   |              |                  |
|-----------------------------------|---|--------------|------------------|
| BUDGET YEAR 2014-15               |   |              |                  |
| FUNDING PROJECTION                |   |              |                  |
|                                   |   | Current CDE  | Revised District |
| <b>DISTRICT: Any District</b>     |   | Projection   | Projection       |
| FC1                               | FY15 October FTE Count                            | 328.1        | 278.1            |
| FC2                               | FY14 October FTE Count                            | 337.0        | 337.0            |
| FC3                               | FY13 October FTE Count                            | 331.0        | 331.0            |
| FC4                               | FY12 October FTE Count                            | 334.5        | 334.5            |
| FC4.1                             | FY11 October FTE Count                            | 360.0        | 360.0            |
| FC5                               | AVERAGED FUNDED PUPIL COUNT                       | 338.1        | 328.1            |
| FC5.1                             | FY15 Full Day Kindergarten Factor                 | 1.6          | 1.6              |
| FC6                               | FY15 CPP Pupil Count                              | 5.5          | 5.5              |
| FC6.5                             | FY15 CHARTER INSTITUTE PUPIL COUNT                | 0.0          | 0.0              |
| FC7                               | FY15 FUNDED PUPIL COUNT                           | 345.2        | 335.2            |
| FC7.1                             | ASCENT Pupil Count                                | 0.0          | 0.0              |
| FC7.5                             | FY15 CHARTER INSTITUTE ONLINE PUPIL COUNT         | 0.0          | 0.0              |
| FC8                               | FY15 On-line Pupil Count - enter line V4          | 0.0          | 0.0              |
| FC9                               | TOTAL FUNDED PUPIL COUNT                          | 345.2        | 335.2            |
| FC10                              | DISTRICT FUNDED PUPIL COUNT                       | 345.2        | 335.2            |
| FC11                              | INSTITUTE FUNDED PUPIL COUNT                      | 0.0          | 0.0              |
| AR4.                              | Projected K-12 Free Lunch Count using 1-8 percent | 98.3         | 98.3             |
| AR5.                              | Free Lunch (grades K - 12) Count                  | 103.0        | 103.0            |
| AR6.                              | TOTAL AT-RISK PUPILS                              | 103.0        | 103.0            |
| TF1.                              | Formula Funding without At-risk                   | 3,371,380.34 | 3,311,894.71     |
| TF2.                              | Formula At-risk Funding                           | 120,713.39   | 122,121.18       |
| TF3.                              | Formula Funding                                   | 3,492,093.73 | 3,434,015.89     |
| TF4.                              | On-Line Formula Funding                           | 0.00         | 0.00             |
| TF5.                              | Total Formula Funding (including on-line funding) | 3,492,093.73 | 3,434,015.89     |
| TF6.                              | Minimum Formula Funding                           | 2,647,445.81 | 2,570,752.71     |
| TF10.                             | TABOR Formula Funding                             | 3,472,757.03 | 3,374,986.04     |
| TF11.                             | TOTAL FORMULA FUNDING                             | 3,472,757.03 | 3,374,986.04     |
| TP2.                              | Total Funding Beyond TABOR Formula                | 19,336.70    | 59,029.85        |
| GT1.                              | TOTAL PROGRAM FUNDING                             | 3,492,093.73 | 3,434,015.89     |
| V31.                              | FY15 Assessed Valuation                           | 45,278,327   | 45,278,327       |
| ML6.                              | Equalized Mill Levy (FINAL)                       | 24.438       | 24.438           |
| GT2.                              | PROPERTY TAX REVENUES                             | 1,106,511.74 | 1,106,511.74     |
| GT3.                              | SPECIFIC OWNERSHIP TAX                            | 105,175.05   | 105,175.05       |
| GT4.                              | STATE SHARE                                       | 2,280,406.94 | 2,222,329.10     |
| GT5.                              | CATEGORICAL BUYOUT MILL LEVY REVENUE              | 0.00         | 0.00             |
| GT6.                              | TOTAL PROGRAM PER-PUPIL FUNDING                   | 10,116.15    | 10,244.68        |
|                                   | NEGATIVE FACTOR                                   | (459,262.17) | (451,624.07)     |
|                                   | REQUIRED CATEGORICAL BUYOUT FOR TOTAL PROGRAM     | 0.00         | 0.00             |
|                                   | REVISED TOTAL PROGRAM FUNDING                     | 3,032,831.56 | 2,982,391.82     |
|                                   | REVISED TOTAL PROGRAM PER PUPIL FUNDING           | 8,785.72     | 8,897.35         |
| GT8                               | Adjusted district In-school per pupil funding     | 8,785.72     | 8,897.35         |
| GT9                               | District On-line per pupil funding                | 6,410.29     | 6,410.29         |
| GT10                              | Charter Institute School Total Program Funding    | 0.00         | 0.00             |
| GT11                              | DISTRICT'S ADJUSTED TOTAL PROGRAM FUNDING         | 3,032,831.56 | 2,982,391.82     |
| GT12                              | PROPERTY TAX REVENUES                             | 1,106,511.74 | 1,106,511.74     |
| GT13                              | SPECIFIC OWNERSHIP TAX                            | 105,175.05   | 105,175.05       |
| GT14                              | DISTRICT'S ADJUSTED STATE SHARE                   | 1,821,144.77 | 1,770,705.03     |

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- Chart of Accounts
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CDE 18 & Critical Dates



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- Grants Fiscal
- School Nutrition
- School Transportation
- Colorado Legislative Council
- Office of the State Auditor

**CONTACTS WITHIN THE DIVISION OF PUBLIC SCHOOL FINANCE**

| <b>Name</b>               | <b>Phone</b> | <b>Email</b>   | <b>Primary Duties</b>  |
|---------------------------|--------------|--|--|
| <b>Leanne Emm</b>         | 303-866-6202 | <a href="mailto:Emm_l@cde.state.co.us">Emm_l@cde.state.co.us</a>                   | Associate Commissioner   |
| <b>Jennifer Okes</b>      | 303-866-2996 | <a href="mailto:Okes_j@cde.state.co.us">Okes_j@cde.state.co.us</a>                 | School Finance Director  |
| <b>Mary Lynn Christel</b> | 303-866-6818 | <a href="mailto:Christel_m@cde.state.co.us">Christel_m@cde.state.co.us</a>         | Public School Finance  |
| <b>Kirk Weber</b>         | 303-866-6610 | <a href="mailto:Weber_k@cde.state.co.us">Weber_k@cde.state.co.us</a>               | Technical Assistance – Financial Reporting; Budgeting; Accounting Requirements         |
| <b>Adam Williams</b>      | 303-866-6843 | <a href="mailto:Williams_a@cde.state.co.us">Williams_a@cde.state.co.us</a>         | Fiscal Analyst – Financial Reporting; Transportation Claims; Data Pipeline Submissions |
| <b>Yolanda Lucero</b>     | 303-866-6847 | <a href="mailto:Lucero_y@cde.state.co.us">Lucero_y@cde.state.co.us</a>             | Fiscal Analyst – Financial Reporting; Data Pipeline; Data Reporting                    |
| <b>David Schneiderman</b> | 303-866-6689 | <a href="mailto:Schneiderman_d@cde.state.co.us">Schneiderman_d@cde.state.co.us</a> | Grants Fiscal Supervisor   |
| <b>Scott Abbey</b>        | 303-866-6153 | <a href="mailto:Abbey_s@cde.state.co.us">Abbey_s@cde.state.co.us</a>               | FAST Supervisor - Pupil Count Audits   |
| <b>Scott Newell</b>       | 303-866-6717 | <a href="mailto:Newell_s@cde.state.co.us">Newell_s@cde.state.co.us</a>             | BEST Director  |
| <b>Jane Brand</b>         | 303-866-6934 | <a href="mailto:Brand_j@cde.state.co.us">Brand_j@cde.state.co.us</a>               | School Nutrition Director  |