

2021-22 Annual Report by the Special Education Fiscal Advisory Committee

Submitted to:
Colorado State Board of Education

House Education Committee

Senate Education Committee

By:
The Special Education Fiscal Advisory Committee (SEFAC)

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Department of Education



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Executive Summary

The COVID-19 pandemic continued to influence schools and learning in the 2020-21 school year. The impact this had on the education system was expansive and led to a significant decrease in student enrollment in public schools for all students, including students with disabilities. The need to provide technology and virtual programming, which started in March of 2020, continued through the 2021-22 school year, most prevalently in particular areas of Colorado, and for some students with disabilities. Data in this report is reflective of the negative impact that the global pandemic has had and continues to have on education, and thus on the students with disabilities whose needs require additional resources for learning.

Current Colorado law does not provide for full funding of the excess costs for students receiving special education services. In 2020-21, state funding covered only 24 percent of the costs for providing special education services (see Figure 1). The Special Education Fiscal Advisory Committee (SEFAC) strongly recommends that Colorado continue to implement legislation and secure additional funding to ensure that state and federal funding cover the excess costs of providing special education services.

During the 2021-22 school year, funding for Tier A (all special education students) was \$1,250 per student and had not increased since 2006. In 2019 an additional \$22 million was added in state funding. In the spring of 2021, an additional \$10 million was added for the 2021-22 school year. This additional funding resulted in a Tier B per pupil funding amount of \$3,387, still well below the \$6,000 of the statutory maximum intended for special education students with more significant needs. Tier B funding is supplementary to Tier A funding.

Due to the requirement to fund all Tier A students at \$1,250 per student, an overall increase in the number of special education students directly impacts the funding available for Tier B students. In 2020-21, Colorado School districts bore 76 percent of special education costs not covered by federal revenue from the local general fund, as represented below.

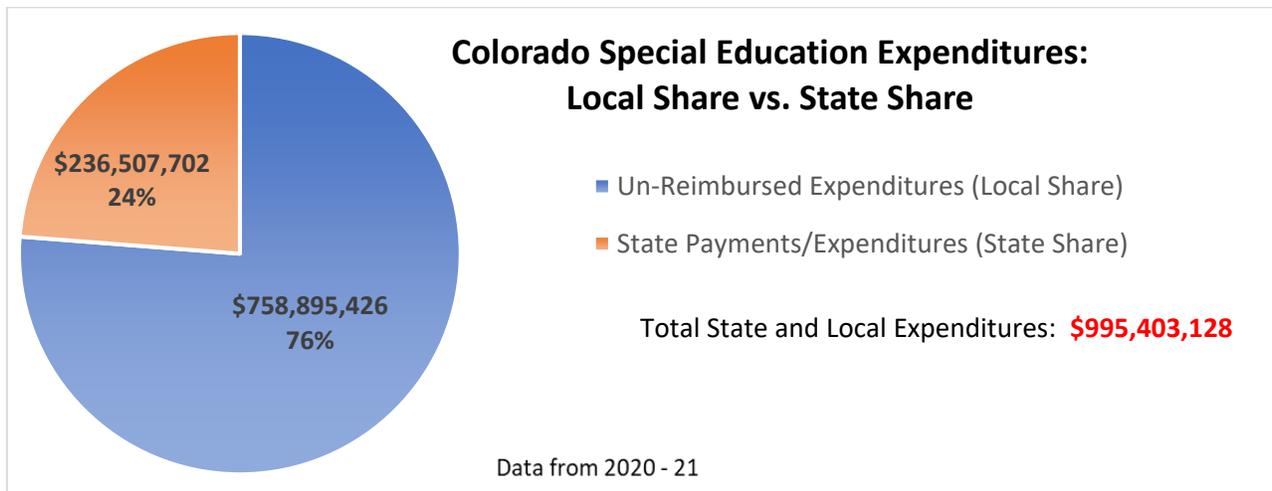


FIGURE 1: Special Education Expenditures by State and Local Share Only, 2020-21



In 2022, legislation was passed adding an additional \$80 million in state funding to cover the excess costs of providing special education services. This legislation will increase Tier A funding to \$1,750 per student beginning in the 2022-23 budget year and requires an increase by the rate of inflation each year beginning with the 2024-25 budget year.

Subsequently, the SEFAC is making the following recommendations for the 2023 legislative session.

Tier A Funding Recommendation

- The committee recommends identifying longer term solutions to fund special education in a manner that covers increases in expenditures annually due to an increase in students, inflation and changing needs, but also one that addresses the funding gap between state and local share.
- Consideration should be given to fund Tier A based on a percentage of Per Pupil Revenue (PPR) from the School Finance Formula for each eligible special education student.
- Increased funding in Tier A is a priority recommendation of the committee as every student who receives special education funding is eligible.

Tier B Funding Recommendation

- Increases to special education funding continue to be based on the 2006 statute maximum of \$6,000, which does not account for inflation or increased costs over the past 16 years. Legislative review of the statutory maximum is needed to establish a more relevant rate.
- Based on the Bureau of Labor Statistics inflation calculator, \$6,000 in 2006 would be equivalent to nearly \$9,000 in today's economy. Therefore, statutory changes are needed to reflect at least a statutory maximum of \$9,000 per Tier B student, fully funded, with annual inflationary increases.
- A rate for Tier B funding should be decided on regardless of cost for Tier A.

Educational Orphans Funding Recommendation

- No changes are recommended for the \$500,000 appropriation or the process by which the funds are allocated.

Preschool Special Education Funding Recommendation

- There needs to be a mechanism for funding preschool special education (ages three – five) to include general education and special education. All preschool students with a disability must receive education including special education and related services as applicable as per state and federal law.
- A payment equivalent to or higher than the Preschool Special Education Per Pupil Revenue, for a total of \$38,802,677 in 2019-20 and \$30,308,951 in 2020-21, must be paid to local school districts to maintain the current level of service.
- As the Department of Early Childhood transitions into their role of administering early childhood, the work needs to be mindful of the excess cost of providing special education to preschool age children.

Current state law does not provide for full funding of the excess costs of the special education programming and services for students with a disability under the Individuals with Disabilities Education Act (IDEA) or the



Exceptional Children's Educational Act (ECEA). The SEFAC strongly recommends that Colorado implement legislation and secure additional funding to ensure that state and federal funding cover the excess costs of providing special education services.

Introduction

HB 06-1375 established the SEFAC by amending Article 20 of Title 22 of the Colorado Revised Statutes (C.R.S.). As specified in section 22-20-114.5, C.R.S., members of the SEFAC were first appointed by the State Board of Education (SBE) in September 2006. HB 11-1277 changed the composition of the SEFAC membership for the 2011-12 and all subsequent school years. The SEFAC legislation was scheduled to be repealed on September 1, 2021. Pursuant to section 2-3-1203{2}{b}, C.R.S., the Department of Regulatory Agencies completed a review of the committee and submitted to the General Assembly a recommendation to extend the committee. SB 21-104 continues the SEFAC until September 1, 2031.

The SEFAC consists of 12 members, as follows:

- A representative from the unit in the department responsible for the administration of special education programs;
- A special education director with expertise in special education finance from a board of cooperative services;
- A business official from a small rural AU;
- A business official from a large urban or suburban administrative unit (AU); and
- Eight special education specialists with appropriate statewide geographic representation.

The work of the SEFAC consists of:

- Determining the form and manner by which AUs document the high-costs they have incurred and by which they may apply to the committee for a high-cost reimbursement grant for either out-of-district or in-district high-cost placements (section 22-20-114.5 (3)(a), C.R.S.);
- Using 50 percent of the total appropriation to award grants to AUs for out-of-district placements and the remaining 50 percent to award grants to AUs for in-district placements (section 22-20- 114.5 (3)(a.5), C.R.S.);
- Determining whether to award a grant to an AU, considering for each AU's application(s), the annual audited operating expenses for the preceding budget year and the percentage of those expenditures that represent the high-costs incurred in the previous budget year (section 22-20- 114.5 (3)(b)(I), C.R.S.);
- Awarding grants for out-of-district placements by first prioritizing the AUs that spent the highest percentages, based on the AU's annual audited operating expenses in the preceding budget year, on high-costs incurred in the previous budget year in providing special education services to students in such placements (section 22-20-114.5 (3)(b)(II)(A), C.R.S.);
- Awarding grants for in-district placements by first prioritizing the AUs that spent the highest percentages, based on the AU's annual audited operating expenses in the preceding budget year, on high-costs incurred in the previous budget year in providing special education services to students in



such placements (section 22-20-114.5 (3)(b)(II)(B), C.R.S.);

- Disqualifying any applications for AUs that have failed to provide the department with the data collected concerning special education programs as required by section 22-20-114 (6), C.R.S., including the count of assessed students receiving special education services (section 22-20-114.5 (3)(d), C.R.S.);
- Determining, on an annual basis, the threshold amount of costs incurred in providing special education services to a child with disabilities above which an AU may request reimbursement in the form of a grant (section 22-20-114.5 (3)(e), C.R.S.);
- Reviewing AU high-cost applications;
- Recommending allocations to the State Board of Education developed by the committee;
- Developing the statutorily required report (section 22-20-114.5 (5), C.R.S.); and
- Making recommendations on the future funding of special education (section 22-20-114.5 (5), C.R.S.).

The content of this report fulfills the responsibility of the SEFAC to provide recommendations regarding the future funding of special education. This report represents actual audited expenses incurred by AUs during the 2020-21 school year with reimbursement payments to AUs made in the fiscal year 2021-22.

Analysis of Special Education Funding Data

Pursuant to section 22-20-114.5 (4) C.R.S. the department shall gather and provide to the SEFAC data that includes but need not be limited to the following:

- The extent to which the amount of special education funding appropriated pursuant to section 22-20-114(1), C.R.S., is distributed based on the needs of children with disabilities and the severity of the needs of such children (see Appendix A);
- The number of children with disabilities who receive special education services from each AU and the nature of the disability of each child who receives special education services from each AU (see Appendix B);
- Patterns of identifying children with disabilities that include but need not be limited to recognized incidence rates of over- and under-identification of children with disabilities at the AU, state, and national levels;
- The number of hours of special education services that each AU provides, disaggregated by disability; and
- The percentage of the school day during which children with disabilities receive special education services from the AU, disaggregated by disability.

Based on analysis of the 2020-21 school year, the committee made the following observations regarding Tier A and Tier B funding.



Tier A and Tier B Funding

Funding under the ECEA is allocated using a tiered methodology. All students with disabilities eligible for special education services are considered Tier A. Tier B funding is allocated for students who generally, but not always, will have more significant needs due to the severity of the disability. Tier B consists of students identified with one or more of the following disabilities: visual impairment, including blindness; hearing impairment, including deafness; deaf-blindness; serious emotional disability; autism spectrum disorders; traumatic brain injury; multiple disabilities; and intellectual disability.

Tier A Funding

- Each AU receives \$1,250 for each student identified for special education services from the prior-year Special Education December Count. This amount has remained unchanged since 2006; no adjustment has been made for inflation.
- Students identified for special education services and served were 106,299 in the 2020-21 school year and equaled 12.03 percent of the total public school student population in Colorado.
- The number of students eligible for special education services increased by 1.9 percent in 2021-22 from 2020-21, while the total student population of Colorado increased by 0.38 percent.
- When there is an increase in the number of special education students in an AU from one year to the next, the AU provides services with no additional revenue to support increased numbers for a full year.
- In 2018-19 the total number of students identified as eligible for special education services was 104,569. In 2021-22 the total number of students eligible for special education services was 108,305. This increase of 3,736 students marks a 3.57 percent increase in total students served over a four-year period (see Appendix B).
- Funding of Tier A students increased proportionately, consistent with the total number of students with disabilities, but there was no per pupil increase in funding.

Tier B Funding

- Statute allows up to \$6,000 per pupil for a limited percentage of eligible Tier B students.
- During the 2020-21 school year, Tier B funding was \$2,637 per student. In the spring of 2021, an additional \$10 million was added for the 2021-22 school year. This increased the funding to \$3,387 per student and reflects a 28.4 percent increase in Tier B funding overall, with a 12.5 percent increase toward the current statutory maximum of \$6,000.
- Students funded in Tier B represent approximately 2.70 percent of the total Colorado student population and 22.07 percent of all special education students based on the December 1, 2021 count.
- In school year 2018-19, AUs served a total of 22,891 students identified as Tier B. In school year 2021-22, a total of 23,898 students were identified as Tier B. This increase of 1,007 students marks a 4.40 percent increase in total students identified as Tier B and served over a four-year period (see Appendix B).



- In 2021-22, Tier B funding was \$3,387 per eligible student, which is 56.45 percent of the \$6,000 per pupil maximum for Tier B students (see Appendix C).

Flat per pupil funding since 2006-07 for Tier A at \$1,250 per student has not kept up with the increase in cost of services. There is fluctuating funding for Tier B, ranging from 35.5 percent of the \$6,000 maximum in 2015-16 to 56 percent of \$6,000 in 2021-22 (the highest-funded level). The increase in funding for Tier B in 2021-22 is due to an overall decrease in special education count, reducing cost for Tier A and due to the additional \$10 million allocated to state share via legislation in the spring of 2021.

Despite the addition of the \$10 million in state share for 2021-22, the funding level in fiscal year 2021-22 of \$3,387 per student identified as Tier B falls far short of the statutory maximum of \$6,000 per student and the costs for educating Tier B students. The statutory maximum of \$6,000 for Tier B was established in 2006 and is a much lower target than it should be in 2021-22 given annual inflation and increasing costs over the last 16 years.

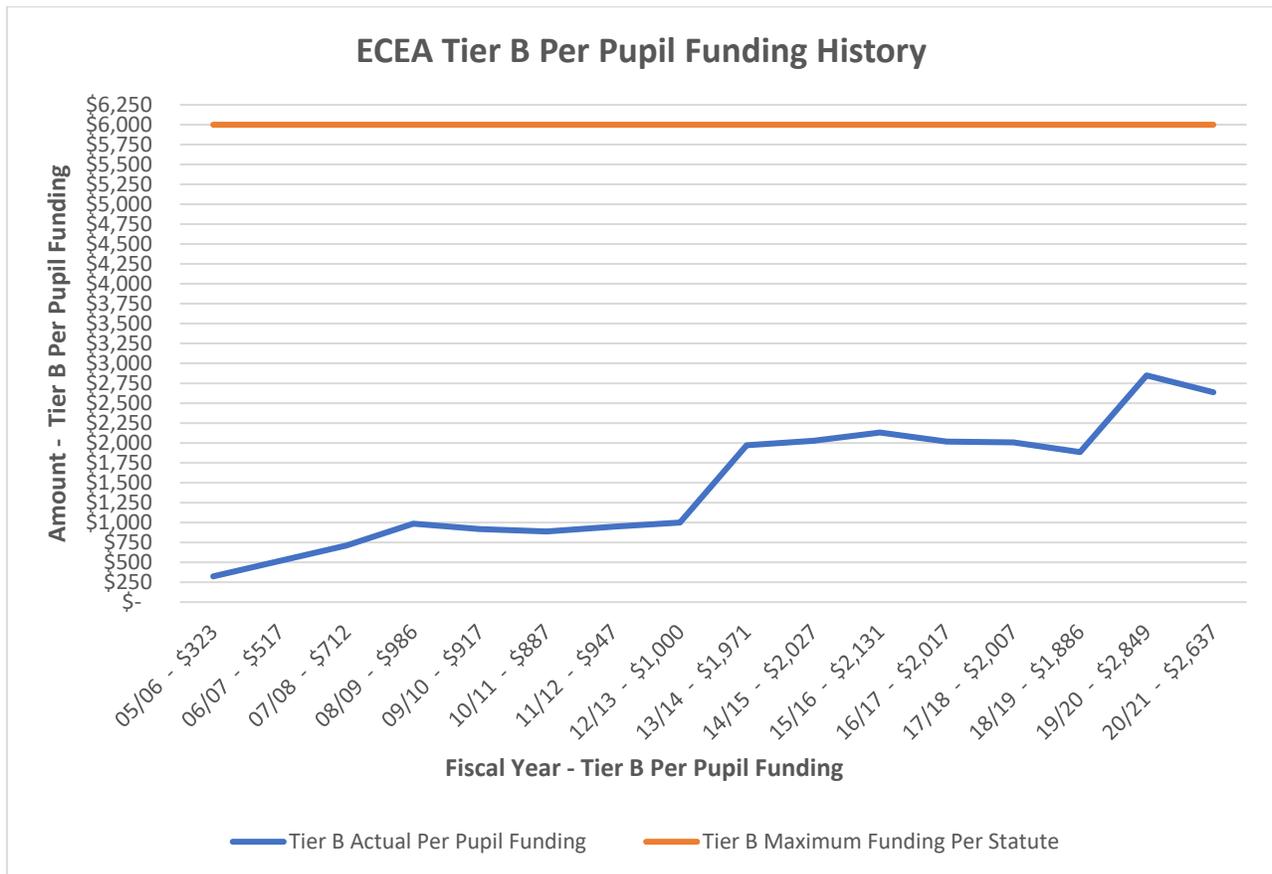


FIGURE 2: ECEA Tier B Per Pupil Funding History

The Gap Analysis (see Appendix E), based on the December 1, 2020 special education funded student count, identifies that the average cost for a special education student in fiscal year 2020-21 was \$10,891. Comparing this average with the state and federal funds allocated to AUs during 2020-21, there is a 66



percent gap between available funding and costs to educate students with disabilities in Colorado. Excluding federal funding and the expenditures offset by those funds, there is a 76 percent gap in funding in Colorado.

As of 2020-21, Colorado school districts were paying \$758,895,426 in unreimbursed special education costs for students with disabilities. Figure 3 illustrates the federal, state, and local share of special education funding allotted to Colorado schools.

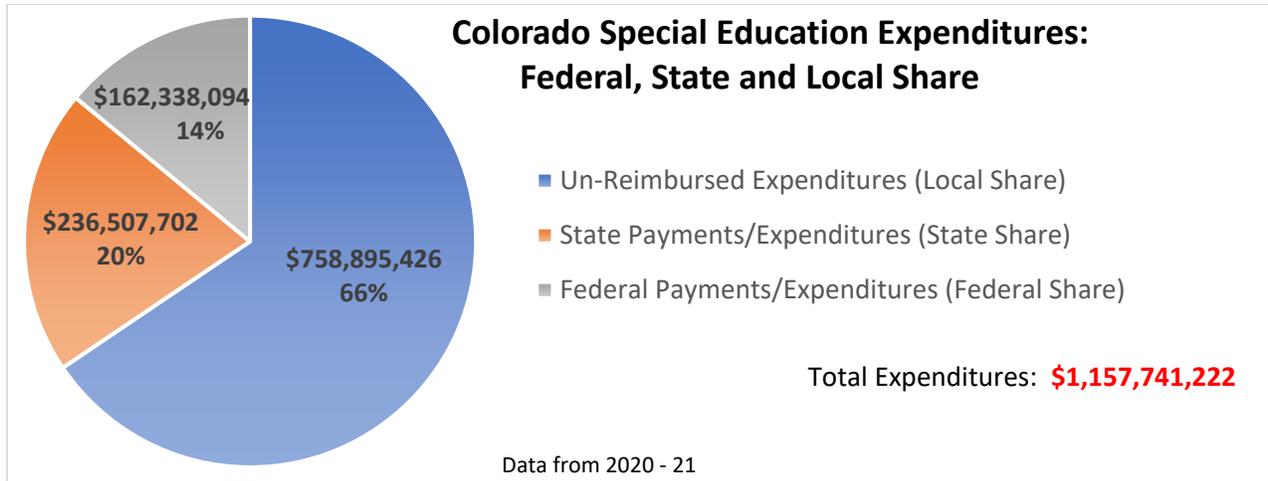


FIGURE 3: Colorado Special Education Expenditures: Federal, State and Local Share, 2020-21

In 2020-21, local district funds covered \$758,895,426 of the special education program costs; up from \$741,907,931 in the prior year. These costs represent \$16,987,495 more than the 2019-20 school year. This represents an increase of 2.3 percent to special education expenditures. While adding \$22 million dollars to the ECEA budget for the 2019-20 year was greatly appreciated, this amounted to only 44% of the newly increased gap of \$49,925,748 that developed between the 2018-19 school year and the 2019-20 school year. In short, the expenditure gap is greatly outpacing the funding added. In comparison, the state paid 20 percent of the cost for educating special education students, or 0.2 cents of each dollar of a local district’s special education expenditures in Fiscal Year 2020-21.

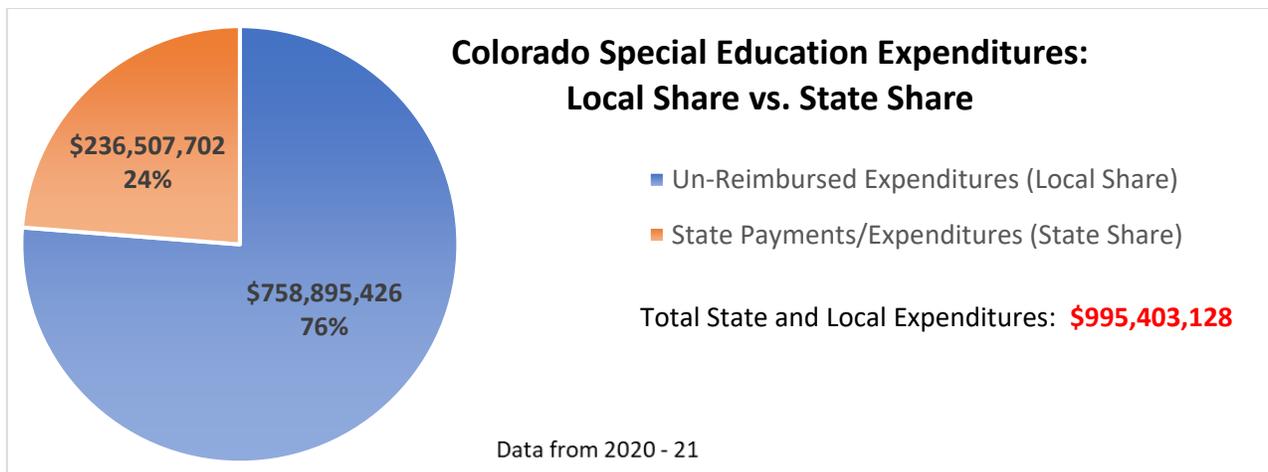


FIGURE 4: Special Education Funding State and Local Share, 2020-21



Educational Orphans Funding

The ECEA allocates \$500,000 annually for educational orphans. An educational orphan is defined as a child with a disability for whom parental rights have been relinquished by the parents or have been terminated by the court; the parents of whom are incarcerated; the parents of whom cannot be located; or the parents of whom reside out of state, but the Department of Human Services has placed the child within the AU; or who is legally emancipated (section 22-20-114 (1)(a)(l)(B), C.R.S.).

The most current data available on educational orphans is for the 2021-22 school year. Three AUs received funding for 16 children reported in the 2021-22 December count at an average rate of \$10,218 per pupil. The actual cost for educational orphans in this year did not equal the \$500,000 allocation, and the balance of \$336,514 was distributed as Tier B funds (see Appendix A).

In addition to the educational orphans funding, the AUs serving these students also receive \$1,250 Tier A funding per child. Most of these children have disabilities eligible for Tier B funding; therefore, the AUs receive additional funding under Tier B.

Birth to Age Three Evaluations Funding (IDEA Part C)

State funding has been provided under the ECEA for evaluations of children, birth to age three. For 2021-22, \$2,886,287 was appropriated to offset costs incurred by AUs in conducting Child Find activities for children who are less than three years of age for eligibility in Part C services under the IDEA. This activity is required under section 22-20-118, C.R.S. The payment for 2021-22 is based on evaluations of 5,228 children in the school year 2020-21 at a reimbursement rate of \$552.08 per child (see Appendix A).

Since FY 2019-20 there have been supplemental allocations to AUs as one-time payments for birth to age three evaluations, to cover a greater portion of the costs associated with evaluations that the regular ECEA allocation did not cover (see Appendix A). Through the passing of SB 21-275 the responsibility for Child Find birth to three evaluations was originally assigned to the Colorado Department of Human Services (CDHS) but will become the responsibility of the new Colorado Department of Early Childhood (CDEC). The bill also established a timeline in which AUs would be responsible for evaluations for all children referred through April 30, 2022, and that the CDHS/CDEC would be responsible for all evaluations for referrals received from May 1, 2022, and forward. To close out funding of these evaluations a final allocation totaling \$6,888,293 (of the total \$8,266,779 funding provided in the bill) was made to AUs in FY 2021-22. These payments came from state funds appropriated in SB 21-275 to cover costs for 10 of the 12 months of that fiscal year for which AUs were responsible for these evaluations. As such, this state funding under the ECEA ended with the 2021-22 fiscal year.

Special Education Preschool Funding

In the state of Colorado, preschool aged children identified with an educational disability, may generate state funds. In 2021-22, in accordance with the School Finance Act, ECEA, and IDEA requirements, local school districts and Administrative Units serving preschool aged children under an Individualized Education Plan (IEP) may access: (1) Preschool Special Education Per Pupil Revenue (PSPED PPR); (2) special education general funds (ECEA); and (3) federal IDEA funding for children with educational disabilities. As per the Special Education Funding Gap by AU/BOCES FY 2020-21 (Appendix E), the payment for Preschool Special Education Per Pupil Revenue (PSPED PPR) was \$30,308,951, compared to a payment of \$38,802,677 in 2019-

20. Preschool aged children receive Tier A funding via ECEA in the amount of \$1,250 annually and may be eligible for Tier B funding based on disability. A more comprehensive document developed by CDE: Preschool Finance Document; Accessing State General Funds for Preschool can be accessed here:

<https://drive.google.com/file/d/1DnVri3Le2dohLN7Ff0DyAFw09b5ZmD1m/view?usp=sharing>

Refer to pages three – five for specific information about funding for special education preschool.

High-Cost Out-of-District and In-District Reimbursement

Section 22-20-114.5 (5), C.R.S., requires the SEFAC to submit an annual report to the House and Senate education committees of the Colorado legislature that includes, at a minimum, a list of the AUs that applied for and received high-cost reimbursement during the preceding budget year. This report covers costs from 2020-21, paid in June 2022.

Because the SEFAC's work largely reflects the data obtained from a voluntary application process, this report does not fully reflect the additional funding needed to support the costs of educating special education students in high-cost out-of-district and in-district placements or programs in Colorado.



A total of \$4 million was appropriated under ECEA to reimburse AUs for students in high-cost placements or programs, also known as Tier C. The total appropriation consists of \$2 million for students in high-cost out-of-district placements or programs, and \$2 million for students in high-cost in-district placements or programs. This report represents the 15th year of high-cost reimbursements and the 13th year that a total of \$4 million was appropriated to reimburse AUs for students identified as high-cost (Tier C). The SEFAC maintained the eligibility threshold for reimbursement at \$40,000 per student for high-cost out-of-district placements and at \$25,000 per student for high-cost in-district placements.

The SEFAC has adopted the following values to guide the decision-making process:

- It is essential to communicate to the AUs that high-cost reimbursements are awarded on an annual basis and fluctuate depending on the relative fiscal impact per district and the total dollar amount represented in the applications received for that year;
- Allowable costs should include only those incurred for the individual child, related to special education services, and not general education and/or special education overhead costs that would otherwise already be incurred by the AU; and
- Applications should be reimbursed at 100 percent of expenditures minus revenues until money runs out in order to honor the legislative intent of meaningful reimbursement.

The SEFAC defines high-costs as set out in statute as the costs incurred by an AU above the threshold amount of \$40,000 for out-of-district students and \$25,000 for in-district students and their fiscal impact on the total district expenditures. The costs must differ significantly in the costs for other children receiving special education services in that AU.



Using the same uniform process annually since 2006, the SEFAC reviewed applications from AUs and determined which grant applications to approve and the amounts to be awarded after applicable revenues were deducted from the costs submitted for reimbursement. In making these decisions, the SEFAC considered each district’s annual expenditures for each special education student application and the percentage those expenditures represented of the districts total audited expenditures.

The following is a summary of the applications received for 2020-21 expenditures and paid in June 2022.

Number of Applications Funded

- The \$2 million appropriated for in-district applications funded 77 of 184 applications (41.8 percent).
- The \$2 million appropriated for out-of-district applications funded 36 of 71 applications (50.7 percent).

Number of AUs Receiving Funding

- **In-District:**
 - 18 of 64 AUs submitted high-cost applications.
 - 13 AUs received funding for all or some of the applications submitted.
- **Out-of-District:**
 - 16 of 64 AUs submitted high-cost applications.
 - 14 AUs received funding for all or some of the applications submitted.

Table 1 shows the high-cost reimbursement of applications received for in-district placement by AU in the 2021-22 fiscal year including the total amount requested, amount not funded, and amount funded.

TABLE 1: High-Cost Reimbursement for In-District Placement for FY 2020-21 Special Education Student Expenditures Reimbursed in FY 2021-22

AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
03040 Arapahoe 6 Littleton	\$1,134,576	\$1,134,576	\$0
07020 Boulder RE-2	\$185,937	\$185,937	\$0
19205 Elizabeth School District	\$409,746	\$272,557	\$137,189
26011 Gunnison RE-1J	\$143,944	\$94,950	\$48,994
35020 Larimer R-2J Loveland	\$323,278	\$323,278	\$0
39031 Mesa 51 Grand Junction	\$347,232	\$347,232	\$0
64043 East Central BOCES	\$460,223	\$257,063	\$203,160
64103 Northeast BOCES	\$876,415	\$469,546	\$406,869
64123 Northwest BOCES	\$119,774	\$53,974	\$65,800
64133 Pikes Peak BOCES	\$716,934	\$375,000	\$341,934
64143 San Juan BOCES	\$335,060	\$267,420	\$67,640



AU Number and Name		Total Amount Requested	Amount Not Funded	Amount Funded
64153	San Luis Valley BOCES	\$33,240	\$14,448	\$18,792
64160	Santa Fe Trail BOCES	\$313,940	\$178,452	\$135,488
64163	South Central BOCES	\$72,948	\$33,360	\$39,588
64200	Uncompahgre BOCES	\$192,371	\$147,246	\$45,125
64203	Centennial BOCES	\$760,949	\$567,489	\$193,460
64205	Ute Pass BOCES	\$338,471	\$338,471	\$0
64213	Rio Blanco BOCES	\$366,501	\$70,540	\$295,961
Total		\$7,131,539	\$5,131,531	\$2,000,000
Number of Student Applications Submitted		184	107	77
Percent of Student Applications Funded				41.8%

Table 2 shows the high-cost reimbursement of applications received by AU for out-of-district placement in the 2021-22 fiscal year including the total amount requested, amount not funded, and amount funded.

TABLE 2: High-Cost Reimbursement for Out-of-District Placement FY 2020-21 Special Education Student Expenditures Reimbursed in FY 2021-22

AU Number and Name		Total Amount Requested	Amount Not Funded	Amount Funded
01030	Adams 14 Commerce City	\$43,343	\$11,691	\$31,652
01070	Westminster Public Schools	\$173,632	\$95,052	\$78,580
03010	Arapahoe 1 Englewood	\$205,492	\$50,834	\$154,658
03040	Arapahoe 6 Littleton	\$1,103,121	\$825,009	\$278,112
18010	Douglas RE-1	\$711,100	\$711,100	\$0
19205	Elizabeth School District	\$156,208	\$27,420	\$128,788
21085	El Paso 38 Lewis Palmer	\$110,846	\$23,002	\$87,844
34010	Durango, La Plata	\$266,600	\$266,600	\$0
35020	Larimer R-2J Loveland	\$591,032	\$426,444	\$164,588
35030	Larimer R-3 Estes Park	\$118,019	\$49,970	\$68,049
62050	Weld Re-5J Johnstown-Milliken	\$276,359	\$102,181	\$174,178
64043	East Central BOCES	\$790,287	\$223,185	\$567,102
64053	Mount Evans BOCES	\$333,387	\$160,937	\$172,450
64133	Pikes Peak BOCES	\$55,841	\$22,340	\$33,501
64200	Uncompahgre BOCES	\$59,209	\$25,543	\$33,666
64205	Ute Pass BOCES	\$54,438	\$27,606	\$26,832
Total		\$5,048,914	\$3,048,914	\$2,000,000
Number of Student Applications Submitted		71	35	36
Percent of Student Applications Funded				50.7%



Table 3 summarizes the gap between funding levels for high-cost services and applications received.

TABLE 3: Additional Funding Needed to Fully Fund Colorado Special Education High-Cost Applications: 2020-21 Costs for 2021-22 Funding Year

	In-District High-Cost Applications for 2020-21 Expenditures	Out-of-District High-Cost Applications for 2020-21 Expenditures
Total Amount Requested by AUs	\$7,131,539	\$5,048,914
Funded	\$2,000,000	\$2,000,000
Amount Not Funded	\$5,131,539	\$3,048,914
Revenues Deducted from Claims	\$2,398,072	\$1,001,069
Additional Amount Needed to Fully Fund Claims*	\$2,733,467	\$2,047,845

*NOTE: Due to the voluntary and time-intensive nature of the application process, the data represents less than half of the Colorado AUs. The actual additional funding needed would be greater than this amount if all high-cost students were included

Recommendations of the SEFAC

Tier A (all special education students) per student funding in 2021-22 is \$1,250, an amount that has not increased since 2006. Legislation passed in the spring of 2022, via SB 22-127, increases Tier A (all special education students) to \$1,750 per student funding beginning in the 2022-23 fiscal year.

Tier B (students with more significant needs) per student funding in 2021-22 is \$3,401.53, which includes \$14.27 per student from Educational Orphan funding, and is approximately 56.7 percent of the statutory maximum of \$6,000. Colorado statute authorizes funding for each Tier B eligible student at an additional \$6,000, supplementary to the \$1,250 for all special education students (Tier A).

An additional \$22 million was added to state ECEA funding for the 2019-20 fiscal year, and an additional \$10 million was added to the state ECEA funding for the 2021-22 fiscal year. Legislation in 2022, via SB 22-127, increases the Tier B (students with more significant needs) per student funding to an approximate \$4,318, which is 72 percent of the statutory maximum of \$6,000, beginning in the 2022-23 fiscal year. Tier B per pupil funding is still well below the \$6,000 intent of the statutory maximum set in 2006.

The legislation in 2022, via SB 22-127 added an additional \$80 million in state funding to cover the excess cost of providing special education services, increasing Tier A funding to \$1,750 per student beginning in the 2022-23 budget year, increasing the Tier B allocation to an estimated \$4,318 per Tier B eligible student and requiring an increase to the amount by the rate of inflation each year beginning with the 2024-25 budget year. The committee is appreciative of the bipartisan efforts to increase state share of special education funding. There is continued work to do to increase the state share to cover the excess cost of providing special education services to students in Colorado.

Increases to special education funding, Tier B allocations specifically, continue to be targeted at meeting the \$6,000 maximum set in statute in 2006, 16 years ago. The \$6,000 statutory maximum does not account for increases in inflation or increased special education costs over the past 16 years. The statutory maximum

requires adjustment to a more comparable rate that reflects current costs associated with providing special education services to all students in Tier A and Tier B.

The committee recommends continuing to identify longer term solutions to fund special education in a manner that not only covers increases in expenditures annually to account for the projected increase in students, inflation and changing needs, but also one that addresses the funding gap between state share and local share and works to fund a base percentage of all special education costs annually. A long-term solution is needed to increase the state share of special education expenditures to keep up with increasing costs due to pupil growth, while also reducing the local share committed annually to special education expenditures from the general fund of local districts.



Without additional dollars allocated to ECEA, Tier B will continue to decrease proportionate to the increase of Tier A. Therefore, an overall increase in special education funding is necessary so that the increase in Tier A funding does not diminish available funds for Tier B.

Preschool students determined eligible to receive specialized instruction and related services under the ECEA may generate funding from up to three sources: PSPED PPR, ECEA and IDEA, depending on when they are determined eligible for special education, and the date of their third birthday. These sources of funding are generated from different student counts, which may be from the prior year. As per the Special Education Funding Gap by AU/BOCES FY 2020-21 (Appendix E), the payment for Preschool

Special Education Per Pupil Revenue (PSPED PPR) was \$30,308,951, compared to a payment of \$38,802,677 in 2019-20. As the Department of Early Childhood transitions into their role of administering early childhood, the work needs to be mindful of the excess cost of providing special education to preschool age children.

Subsequently, the SEFAC is making the following recommendations for the 2023 legislative session:

Tier A Funding Recommendation

- The committee recommends identifying longer term solutions to fund special education in a manner that covers increases in expenditures annually due to an increase in students, inflation and changing needs, but also one that addresses the funding gap between state and local share.
- Consideration should be given to fund Tier A based on a percentage of Per Pupil Revenue (PPR) from the School Finance Act Formula for each eligible special education student.
- Increased funding in Tier A would be a priority recommendation of the committee as every student who receives special education funding is eligible.

Tier B Funding Recommendation

- Increases to special education funding continue to be based on the 2006 statute maximum of

\$6,000, which does not account for inflation or increased costs over the past 16 years. Legislative review of the statutory maximum is needed to establish a more relevant rate.

- Based on the Bureau of Labor Statistics inflation calculator, \$6,000 in 2006 would be equivalent to nearly \$9,000 in today's economy. Therefore, statutory changes are needed to reflect at least a statutory maximum of \$9,000 per Tier B student, fully funded, with annual inflationary increases.
- A rate for Tier B funding should be decided on regardless of cost for Tier A.

Educational Orphans Funding Recommendation

- No changes are recommended for the \$500,000 appropriation or the process by which the funds are allocated.

Preschool Special Education

- There needs to be a mechanism for funding preschool special education (ages three – five) to include general education and special education. All preschool students with a disability must receive education to include special education, and related services as applicable as per state and federal law.
- A payment equivalent to or higher than the Preschool Special Education Per Pupil Revenue, for a total of \$38,802,677 in 2019-20 and \$30,308,951 in 2020-21, must be paid to local school districts to maintain the current level of service on an ongoing basis.
- As the Department of Early Childhood transitions into their role of administering early childhood, the work needs to be mindful of the excess cost of providing special education to preschool age children.

Current state law does not provide for full funding of the excess costs of the special education programming and services for students with a disability under IDEA or ECEA. The SEFAC strongly recommends that Colorado implement legislation and secure additional funding to ensure that state and federal funding cover the excess costs of providing special education services.

Conclusion



The SEFAC appreciates the opportunity to assist with this important funding issue specific to serving special education students. The committee believes that the high-cost appropriation is a critical step toward meeting the needs of districts that are financially impacted by serving children identified with high-cost special education programming. The committee asks the Colorado General Assembly for continued leadership in recognizing this critical need.



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APPENDIX A

Overview of Colorado Special Education

State Share

Fiscal Years:

2020-21

2021-22



Colorado Special Education State Share FY 2020-21

ECEA	\$198,869,056
Educational Orphans Balance applied to Tier B*	\$202,925
High-Cost	\$4,000,000
Child Find	\$2,829,694
Educational Orphans*	\$297,076
Preschool Sped from School Finance Act	\$30,308,951
Total	\$236,507,702

*Actual cost for Educational Orphans in this year did not equal the \$500,001 allocation and the balance of \$202,925 was distributed as Tier B ECEA funds.

Colorado Special Education State Share FY 2021-22

ECEA	\$212,743,079
Educational Orphans Balance applied to Tier B*	\$336,514
High-Cost	\$4,000,000
Child Find	\$2,886,287
Educational Orphans*	\$163,486
Preschool Sped from School Finance Act	\$32,776,269
Total	\$252,905,635

*Actual cost for Educational Orphans in this year did not equal the \$500,000 allocation and the balance of \$336,514 was distributed as Tier B ECEA funds.



Special Education Payments of the ECEA

The tables showing the Tier A and Tier B ECEA payments to AUs in this appendix are organized with header rows containing numbered columns. The calculations for these columns are explained below.

AU #	AU Name	12/1/20xx Special Education Funded Pupil	12/1/20xx Tier B Funded Pupil Count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$x,xxx (%) / Tier B Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 20xx-xx Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs for FY 20xx-xx	(5) ECEA Final Total Allocation FY 20xx-xx
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Column 1

Under the ECEA Special Education funding formula, administrative units will receive \$1,250 for each child with disabilities who was reported on the prior year December 1st special education count.

Column 2

Tier B per student amounts are calculated using the ECEA state funds remaining after the \$1,250 from **Column 1** above is calculated. Up to a maximum \$6,000 per student, as set in statute, is distributed to the administrative units. The header of this column shows the actual per pupil amount and percentage of the statutory maximum for each student reported on the prior year December 1st count with the following Tier B disabilities:

- Visual Impairment, including blindness
- Hearing Impairment, including deafness
- Deaf-blindness
- Serious Emotional Disability
- Autism Spectrum Disorders
- Traumatic Brain Injury
- Multiple Disabilities
- Intellectual Disability

Note: The percentage is determined by the amount of funding appropriated.

Column 3

FY 20xx-xx corrections for incorrect student count. ECEA funds redistributed to correct allocations as the result of a finding of a prior year incorrect special education student count

Column 4

Balance of Educational Orphan Funding Not Expended by AUs for FY 20xx-xx. \$500,000 is allocated for Educational Orphans, however, payments cannot exceed the actual costs an AU generated in serving the students. When the total amount of expenditures is less than the allocation, the remaining funds are distributed to AUs for Tier B students.

Column 5

Final total distribution amount allocated to administrative units.



Special Education Payments of the ECEA 2020-21

AU #	AU Name	12/1/2019 Special Education Funded Pupil	12/1/2019 Tier B Funded Pupil Count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$2,629 (43.8%)/ Tier B Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2019-20 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs for FY 2020-21	(5) ECEA Final Total Allocation FY 2020-21
01010	Adams 1, Mapleton	981	213	\$1,226,250	\$559,962	\$1,499	\$1,796	\$1,789,507
01020	Adams 12, Northglenn – Thornton	4,522	1,144	\$5,652,500	\$3,007,495	\$8,449	\$9,646	\$8,678,090
01030	Adams 14, Commerce City	859	181	\$1,073,750	\$475,836	\$1,366	\$1,526	\$1,552,478
01040	Adams 27J, Brighton	2,209	432	\$2,761,250	\$1,135,697	\$3,223	\$3,643	\$3,903,813
01070	Adams 50, Westminster	1,159	280	\$1,448,750	\$736,100	\$2,127	\$2,361	\$2,189,338
03010	Arapahoe 1, Englewood	425	91	\$531,250	\$239,233	\$691	\$767	\$771,941
03020	Arapahoe 2, Sheridan	181	27	\$226,250	\$70,981	\$241	\$228	\$297,700
03030	Arapahoe 5, Cherry Creek	7,556	1,818	\$9,445,000	\$4,779,393	\$13,457	\$15,329	\$14,253,179
03040	Arapahoe 6, Littleton	1,732	453	\$2,165,000	\$1,190,905	\$3,348	\$3,820	\$3,363,073
03060	Adams- Arapahoe 28J, Aurora	5,367	1,084	\$6,708,750	\$2,849,759	\$8,270	\$9,140	\$9,575,919
07010	Boulder RE1J, St. Vrain Valley	4,165	1,045	\$5,206,250	\$2,747,231	\$7,812	\$8,811	\$7,970,104
07020	Boulder RE2, Boulder Valley	3,854	908	\$4,817,500	\$2,387,068	\$6,811	\$7,656	\$7,219,035
15010	Delta 50(J), Delta	793	123	\$991,250	\$323,358	\$947	\$1,037	\$1,316,592
16010	Denver 1, Denver	10,608	2,345	\$13,260,000	\$6,164,839	-\$161,399	\$19,773	\$19,283,213
18010	Douglas Re 1, Castle Rock	7,797	1,792	\$9,746,250	\$4,711,041	\$13,054	\$15,110	\$14,485,455
19010	Eagle County RE 50	887	128	\$1,108,750	\$336,503	\$955	\$1,079	\$1,447,287
19205	Elbert, Elizabeth C-1	282	63	\$352,500	\$165,623	\$489	\$531	\$519,143



AU #	AU Name	12/1/2019 Special Education Funded Pupil	12/1/2019 Tier B Funded Pupil Count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$2,629 (43.8%)/ Tier B Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2019-20 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs for FY 2020-21	(5) ECEA Final Total Allocation FY 2020-21
21020	El Paso 2, Harrison	1,529	386	\$1,911,250	\$1,014,767	\$3,169	\$3,255	\$2,932,441
21030	El Paso 3, Widefield	1,296	232	\$1,620,000	\$609,912	\$1,614	\$1,956	\$2,233,482
21040	El Paso 8, Fountain	1,537	419	\$1,921,250	\$1,101,521	\$2,927	\$3,533	\$3,029,231
21050	El Paso 11, Colorado Springs	2,782	627	\$3,477,500	\$1,648,339	\$4,637	\$5,287	\$5,135,763
21060	El Paso 12, Cheyenne Mountain	480	114	\$600,000	\$299,698	\$877	\$961	\$901,536
21080	El Paso 20, Academy	2,265	607	\$2,831,250	\$1,595,760	\$4,574	\$5,118	\$4,436,702
21085	El Paso 38, Lewis-Palmer	693	151	\$866,250	\$396,968	\$924	\$1,273	\$1,265,415
21090	El Paso 49, Falcon	2,438	510	\$3,047,500	\$1,340,754	\$3,852	\$4,300	\$4,396,406
21490	Fort Lupton/ Keenesburg	553	127	\$691,250	\$333,874	\$933	\$1,071	\$1,027,128
22010	Fremont Re-1, Canon City	617	118	\$771,250	\$310,214	\$916	\$995	\$1,083,375
26011	Gunnison	203	39	\$253,750	\$102,528	\$271	\$329	\$356,878
30011	Jefferson R-1, Lakewood	9,432	2,264	\$11,790,000	\$5,951,895	\$17,108	\$19,090	\$17,778,093
34010	La Plata 9-R, Durango	614	135	\$767,500	\$354,905	\$901	\$1,138	\$1,124,444
35010	Larimer R-1, Poudre	2,817	705	\$3,521,250	\$1,853,395	\$5,265	\$5,945	\$5,385,855
35020	Larimer R-2J, Thompson	2,029	400	\$2,536,250	\$1,051,572	\$3,052	\$3,373	\$3,594,247
35030	Larimer R-3, Park	98	24	\$122,500	\$63,094	\$155	\$202	\$185,951
38010	Logan Re-1, Valley	386	89	\$482,500	\$233,975	\$652	\$750	\$717,877



AU #	AU Name	12/1/2019 Special Education Funded Pupil	12/1/2019 Tier B Funded Pupil Count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$2,629 (43.8%)/ Tier B Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2019-20 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs for FY 2020-21	(5) ECEA Final Total Allocation FY 2020-21
39031	Mesa 51	3,277	680	\$4,096,250	\$1,787,672	\$5,072	\$5,734	\$5,894,728
41010	Moffat Re 1, Craig	319	53	\$398,750	\$139,333	\$412	\$447	\$538,942
43010	Montrose Re-1J, Montrose	921	157	\$1,151,250	\$412,742	\$1,110	\$1,324	\$1,566,426
44020	Morgan Re-3, Fort Morgan	416	74	\$520,000	\$194,541	\$474	\$624	\$715,639
49010	Pitkin 1, Aspen	173	33	\$216,250	\$86,755	\$241	\$278	\$303,524
51010	Pueblo 60, Urban	2,158	625	\$2,697,500	\$1,643,081	\$4,948	\$5,270	\$4,350,799
51020	Pueblo 70, Rural	1,490	301	\$1,862,500	\$791,308	\$2,252	\$2,538	\$2,658,598
54010	Roaring Fork RE-1	590	111	\$737,500	\$291,811	\$0	\$936	\$1,030,247
59010	Summit Re 1, Frisco	367	53	\$458,750	\$139,333	\$403	\$447	\$598,933
62040	Weld Re-4, Windsor	732	150	\$915,000	\$394,339	\$924	\$1,265	\$1,311,528
62050	Johnstown/ Milliken	429	85	\$536,250	\$223,459	\$676	\$717	\$761,102
62060	Weld 6, Greeley	2,688	489	\$3,360,000	\$1,285,546	\$3,766	\$4,123	\$4,653,435
64043	East Central BOCES	1,169	206	\$1,461,250	\$541,559	\$1,413	\$1,737	\$2,005,959
64045	Education ReEnvisioned	373	96	\$466,250	\$252,377	\$614	\$809	\$720,050
64053	Mt. Evans BOCES	261	62	\$326,250	\$162,994	\$506	\$523	\$490,273
64093	Mountain BOCES	523	112	\$653,750	\$294,440	\$801	\$944	\$949,935
64103	Northeast Colorado BOCES	770	164	\$962,500	\$431,144	\$978	\$1,383	\$1,396,005
64123	Northwest Colorado BOCES	662	124	\$827,500	\$325,987	\$893	\$1,046	\$1,155,426



AU #	AU Name	12/1/2019 Special Education Funded Pupil	12/1/2019 Tier B Funded Pupil Count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$2,629 (43.8%)/ Tier B Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2019-20 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs for FY 2020-21	(5) ECEA Final Total Allocation FY 2020-21
64133	Pikes Peak BOCES	617	112	\$771,250	\$294,440	\$809	\$944	\$1,067,443
64143	San Juan BOCES	988	230	\$1,235,000	\$604,654	\$1,592	\$1,939	\$1,843,185
64153	San Luis Valley BOCES	820	113	\$1,025,000	\$297,069	\$1,126	\$953	\$1,324,148
64160	Santa Fe Trail BOCES	745	117	\$931,250	\$307,585	\$863	\$987	\$1,240,685
64163	South Central BOCES	562	84	\$702,500	\$220,830	\$699	\$708	\$924,737
64193	Southeastern BOCES	410	58	\$512,500	\$152,478	\$412	\$489	\$665,879
64200	Uncompahgre BOCES	247	52	\$308,750	\$136,704	\$412	\$438	\$446,304
64203	Centennial BOCES	1,045	228	\$1,306,250	\$599,396	\$1,623	\$1,923	\$1,909,192
64205	Ute Pass BOCES	421	121	\$526,250	\$318,100	\$815	\$1,020	\$846,185
64213	Rio Blanco BOCES	219	23	\$273,750	\$60,465	\$171	\$194	\$334,580
64233	Colorado River BOCES	649	128	\$811,250	\$336,503	\$1,818	\$1,079	\$1,150,650
80010	Charter School Institute	1,294	151	\$1,617,500	\$396,966	\$1,010	\$1,273	\$2,016,749
TOTAL FY 2020-21				\$135,601,250	\$63,267,806	\$0	\$202,925	\$199,071,981



Special Education Payments of the ECEA 2021-22

AU #	AU Name	12/1/2020 Special Education Funded Pupil	12/1/2020 Tier B Funded Pupil count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$3,387 (56.5%)/ Tier B Student Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2020-21 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs FY 2021-22	(5) ECEA Final Total Allocation FY 2021-22
01010	Adams 1, Mapleton	998	201	\$1,247,500	\$680,838	\$954	\$2,869	\$1,932,161
01020	Adams 12, Northglenn- Thornton	4,357	1091	\$5,446,250	\$3,695,495	\$5,127	\$15,571	\$9,162,443
01030	Adams 14, Commerce City	866	177	\$1,082,500	\$599,544	\$811	\$2,526	\$1,685,381
01040	Adams 27J, Brighton	2,209	422	\$2,761,250	\$1,429,421	\$1,936	\$6,023	\$4,198,630
01070	Adams 50, Westminster	1,158	281	\$1,447,500	\$951,819	\$1,255	\$4,010	\$2,404,584
03010	Arapahoe 1, Englewood	412	86	\$515,000	\$291,304	\$407	\$1,227	\$807,938
03020	Arapahoe 2, Sheridan	176	27	\$220,000	\$91,456	\$121	\$385	\$311,962
03030	Arapahoe 5, Cherry Creek	7,294	1773	\$9,117,500	\$6,005,603	\$8,147	\$25,304	\$15,156,554
03040	Arapahoe 6, Littleton	1,665	424	\$2,081,250	\$1,436,196	\$2,030	\$6,051	\$3,525,527
03060	Adams- Arapahoe 28J, Aurora	5,282	1089	\$6,602,500	\$3,688,720	\$4,858	\$15,542	\$10,311,620
07010	Boulder RE1J, St. Vrain Valley	3,970	971	\$4,962,500	\$3,289,024	\$4,683	\$13,858	\$8,270,065
07020	Boulder RE2, Boulder Valley	3,636	885	\$4,545,000	\$2,997,720	\$4,069	\$12,631	\$7,559,420
15010	Delta 50(J), Delta	738	109	\$922,500	\$369,211	\$551	\$1,556	\$1,293,818
16010	Denver 1, Denver	10,474	2338	\$13,092,500	\$7,919,402	-\$97,340	\$33,367	\$20,947,929
18010	Douglas Re 1, Castle Rock	7,490	1759	\$9,362,500	\$5,958,181	\$8,031	\$25,104	\$15,353,816
19010	Eagle County RE 50	892	124	\$1,115,000	\$420,020	\$574	\$1,770	\$1,537,364



AU #	AU Name	12/1/2020 Special Education Funded Pupil	12/1/2020 Tier B Funded Pupil count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$3,387 (56.5%)/ Tier B Student Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2020-21 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs FY 2021-22	(5) ECEA Final Total Allocation FY 2021-22
19205	Elbert, Elizabeth C-1	296	59	\$370,000	\$199,848	\$282	\$842	\$570,972
21020	El Paso 2, Harrison	1,567	376	\$1,958,750	\$1,273,608	\$1,729	\$5,366	\$3,239,453
21030	El Paso 3, Widfield	1,158	218	\$1,447,500	\$738,422	\$1,039	\$3,111	\$2,190,072
21040	El Paso 8, Fountain	1,540	398	\$1,925,000	\$1,348,127	\$1,878	\$5,680	\$3,280,685
21050	El Paso 11, Colorado Springs	2,680	618	\$3,350,000	\$2,093,323	\$2,809	\$8,820	\$5,454,952
21060	El Paso 12, Cheyenne Mountain	433	99	\$541,250	\$335,338	\$511	\$1,413	\$878,512
21080	El Paso 20, Academy	2,100	584	\$2,625,000	\$1,978,157	\$2,720	\$8,335	\$4,614,212
21085	El Paso 38, Lewis-Palmer	671	149	\$838,750	\$504,701	\$677	\$2,127	\$1,346,255
21090	El Paso 49, Falcon	2,425	514	\$3,031,250	\$1,741,049	\$2,285	\$7,336	\$4,781,920
21490	Fort Lupton/ Keenesburg	541	116	\$676,250	\$392,922	\$569	\$1,656	\$1,071,397
22010	Fremont Re-1, Canon City	596	126	\$745,000	\$426,794	\$528	\$1,798	\$1,174,120
26011	Gunnison	176	38	\$220,000	\$128,716	\$175	\$542	\$349,433
30011	Jefferson R-1, Lakewood	9,276	2228	\$11,595,000	\$7,546,804	\$10,146	\$31,798	\$19,183,748
34010	La Plata 9-R, Durango	697	148	\$871,250	\$501,314	\$605	\$2,112	\$1,375,281
35010	Larimer R-1, Poudre	2,671	643	\$3,338,750	\$2,178,005	\$3,159	\$9,177	\$5,529,091
35020	Larimer R-2J, Thompson	1,879	372	\$2,348,750	\$1,260,059	\$1,792	\$5,309	\$3,615,910
35030	Larimer R-3, Park	94	21	\$117,500	\$71,132	\$108	\$300	\$189,040



AU #	AU Name	12/1/2020 Special Education Funded Pupil	12/1/2020 Tier B Funded Pupil count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$3,387 (56.5%)/ Tier B Student Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2020-21 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs FY 2021-22	(5) ECEA Final Total Allocation FY 2021-22
38010	Logan Re-1, Valley	358	87	\$447,500	\$294,691	\$399	\$1,242	\$743,832
39031	Mesa 51	3,211	685	\$4,013,750	\$2,320,269	\$3,047	\$9,776	\$6,346,842
41010	Moffat Re 1, Craig	293	44	\$366,250	\$149,039	\$238	\$628	\$516,155
43010	Montrose Re-1J, Montrose	883	139	\$1,103,750	\$470,828	\$703	\$1,984	\$1,577,265
44020	Morgan Re-3, Fort Morgan	423	87	\$528,750	\$294,691	\$331	\$1,242	\$825,014
49010	Pitkin 1, Aspen	187	32	\$233,750	\$108,392	\$148	\$457	\$342,747
51010	Pueblo 60, Urban	2,198	602	\$2,747,500	\$2,039,127	\$2,801	\$8,592	\$4,798,020
51020	Pueblo 70, Rural	1,471	309	\$1,838,750	\$1,046,662	\$1,349	\$4,410	\$2,891,171
54010	Roaring Fork RE-1	580	112	\$725,000	\$379,373	\$498	\$1,598	\$1,106,469
59010	Summit Re 1, Frisco	365	61	\$456,250	\$206,623	\$238	\$871	\$663,982
62040	Weld Re-4, Windsor	710	151	\$887,500	\$511,475	\$673	\$2,155	\$1,401,803
62050	Johnstown/ Milliken	434	85	\$542,500	\$287,917	\$381	\$1,213	\$832,011
62060	Weld 6, Greeley	2,652	479	\$3,315,000	\$1,622,495	\$2,192	\$6,836	\$4,946,523
64043	East Central BOCES	1,319	223	\$1,648,750	\$755,358	\$924	\$3,183	\$2,408,215
64045	Education ReEnvisioned	595	136	\$743,750	\$460,667	\$430	\$1,941	\$1,206,788
64053	Mt. Evans BOCES	224	56	\$280,000	\$189,686	\$277	\$799	\$470,762
64093	Mountain BOCES	527	110	\$658,750	\$372,598	\$502	\$1,570	\$1,033,420
64103	Northeast Colorado BOCES	772	169	\$965,000	\$572,446	\$735	\$2,412	\$1,540,593



AU #	AU Name	12/1/2020 Special Education Funded Pupil	12/1/2020 Tier B Funded Pupil count	(1) Total Tier A Special Ed Per Pupil Funding \$1,250	(2) \$3,387 (56.5%)/ Tier B Student Per Pupil Funding (% of \$6,000 max per student)	(3) ECEA FY 2020-21 Allocation Correction	(4) Balance of Educational Orphan Funding Not Expended by AUs FY 2021-22	(5) ECEA Final Total Allocation FY 2021-22
64123	Northwest Colorado BOCES	663	125	\$828,750	\$423,407	\$556	\$1,784	\$1,254,497
64133	Pikes Peak BOCES	590	110	\$737,500	\$372,598	\$502	\$1,570	\$1,112,170
64143	San Juan BOCES	1,009	236	\$1,261,250	\$799,392	\$1,030	\$3,368	\$2,065,040
64153	San Luis Valley BOCES	796	120	\$995,000	\$406,471	\$506	\$1,713	\$1,403,690
64160	Santa Fe Trail BOCES	769	109	\$961,250	\$369,211	\$524	\$1,556	\$1,332,541
64163	South Central BOCES	565	81	\$706,250	\$274,368	\$376	\$1,156	\$982,150
64193	Southeastern BOCES	426	59	\$532,500	\$199,848	\$260	\$842	\$733,450
64200	Uncompahgre BOCES	229	42	\$286,250	\$142,265	\$233	\$599	\$429,347
64203	Centennial BOCES	1,043	220	\$1,303,750	\$745,196	\$1,022	\$3,140	\$2,053,108
64205	Ute Pass BOCES	368	114	\$460,000	\$386,147	\$543	\$1,627	\$848,317
64213	Rio Blanco BOCES	177	21	\$221,250	\$71,132	\$103	\$300	\$292,785
64233	Colorado River BOCES	641	120	\$801,250	\$406,471	\$574	\$1,713	\$1,210,008
80010	Charter School Institute	1,405	191	\$1,756,250	\$646,963	\$679	\$2,726	\$2,406,618
Total FY 2021-22		106,300	23,579	\$132,875,000	\$79,868,079	\$0	\$336,514	\$213,079,593



High-Cost Reimbursement for In-District Placement
 FY 2019-20 Special Education Student Expenditures Reimbursed in FY 2020-21

AU Number and Name		Total Amount Requested	Amount Not Funded	Amount Funded
01030	Adams 14 Commerce City	\$44,510	\$44,510	\$0
03020	Arapahoe 2 Sheridan	\$173,764	\$173,764	\$0
03040	Arapahoe 6 Littleton	\$908,197	\$908,197	\$0
07020	Boulder Re-2 Boulder	\$1,704,380	\$1,704,380	\$0
19205	Elizabeth School District	\$607,584	\$563,010	\$44,574
21085	El Paso 38, Lewis Palmer	\$80,187	\$80,187	\$0
26011	Gunnison Re-1J	\$270,691	\$259,248	\$11,443
35010	Larimer R-1, Poudre	\$85,184	\$85,184	\$0
62040	Weld Re-4 Windsor	\$129,369	\$10,391	\$118,978
64043	East Central BOCES	\$492,281	\$327,658	\$164,623
64103	Northeast BOCES	\$585,363	\$267,621	\$317,742
64123	Northwest BOCES	\$290,517	\$101,681	\$188,836
64133	Pikes Peak BOCES	\$842,670	\$488,220	\$354,450
64143	San Juan BOCES	\$528,706	\$415,589	\$113,117
64153	San Luis Valley BOCES	\$115,586	\$69,716	\$45,870
64160	Santa Fe Trail BOCES	\$175,129	\$67,670	\$107,459
64163	South Central BOCES	\$271,924	\$230,226	\$41,698
64200	Uncompahgre BOCES	\$480,397	\$384,948	\$95,449
64203	Centennial BOCES	\$538,988	\$330,215	\$208,773
64205	Ute Pass BOCES	\$407,781	\$407,781	\$0
64213	Rio Blanco BOCES	\$251,167	\$123,566	\$127,601
64233	Colorado River BOCES	\$195,384	\$135,997	\$59,387
Total		\$9,179,760	\$7,179,760	\$2,000,000
Number of Student Applications Submitted		229	147	82
Percent of Student Applications Funded				35.8%



High-Cost Reimbursement for In-District Placement
 FY 2020-21 Special Education Student Expenditures Reimbursed in FY 2021-22

AU Number and Name		Total Amount Requested	Amount Not Funded	Amount Funded
03040	Arapahoe 6 Littleton	\$1,134,576	\$1,134,576	\$0
07020	Boulder RE-2	\$185,937	\$185,937	\$0
19205	Elizabeth School District	\$409,746	\$272,557	\$137,189
26011	Gunnison RE-1J	\$143,944	\$94,950	\$48,994
35020	Larimer R-2J Loveland	\$323,278	\$323,278	\$0
39031	Mesa 51 Grand Junction	\$347,232	\$347,232	\$0
64043	East Central BOCES	\$460,223	\$257,063	\$203,160
64103	Northeast BOCES	\$876,415	\$469,546	\$406,869
64123	Northwest BOCES	\$119,774	\$53,974	\$65,800
64133	Pikes Peak BOCES	\$716,934	\$375,000	\$341,934
64143	San Juan BOCES	\$335,060	\$267,420	\$67,640
64153	San Luis Valley BOCES	\$33,240	\$14,448	\$18,792
64160	Santa Fe Trail BOCES	\$313,940	\$178,452	\$135,488
64163	South Central BOCES	\$72,948	\$33,360	\$39,588
64200	Uncompahgre BOCES	\$192,371	\$147,246	\$45,125
64203	Centennial BOCES	\$760,949	\$567,489	\$193,460
64205	Ute Pass BOCES	\$338,471	\$338,471	\$0
64213	Rio Blanco BOCES	\$366,501	\$70,540	\$295,961
Total		\$7,131,539	\$5,131,539	\$2,000,000
Number of Student Applications Submitted		184	107	77
Percent of Student Applications Funded				41.8%



High-Cost Reimbursement for Out-of-District Placement FY 2019-20 Special Education Student Expenditures Reimbursed in FY 2020-21

AU# and Name		Total Amount Requested	Amount Not Funded	Amount Funded
01010	Adams 1 Mapleton	\$58,116	\$58,116	\$0
01030	Adams 14 Commerce City	\$282,160	\$282,160	\$0
01040	School District 27J	\$829,480	\$829,480	\$0
01070	Adams 50, Westminster	\$106,795	\$106,795	\$0
03010	Arapahoe 1 Englewood	\$432,840	\$279,635	\$153,205
03020	Arapahoe 2 Sheridan	\$46,638	\$46,638	\$0
03030	Arapahoe 5 Cherry Creek	\$3,196,541	\$3,196,541	\$0
03040	Arapahoe 6 Littleton	\$558,255	\$558,255	\$0
07010	Boulder RE-1J St Vrain	\$1,033,040	\$1,033,040	\$0
07020	Boulder RE-2 Boulder	\$700,043	\$700,043	\$0
19205	Elizabeth School District	\$143,048	\$34,510	\$108,538
21030	El Paso 3 Widefield	\$589,720	\$589,720	\$0
21040	El Paso 8 Fountain	\$47,564	\$47,564	\$0
21085	El Paso 38 Lewis Palmer	\$157,907	\$157,907	\$0
21490	Fort Lupton/Keenesburg	\$238,680	\$120,791	\$117,889
22010	Fremont Re-1 Canon City	\$89,677	\$16,606	\$73,071
35010	Larimer R-1, Poudre	\$62,093	\$62,093	\$0
35020	Larimer R-2J Loveland	\$832,446	\$832,446	\$0
35030	Larimer R-3, Park	\$131,036	\$29,525	\$101,511
49010	Aspen	\$69,718	\$69,718	\$0
51020	Pueblo 70 Rural	\$155,955	\$155,955	\$0
62040	Weld Re-4 Windsor	\$138,655	\$138,655	\$0
62050	Johnston/Milliken	\$201,806	\$201,806	\$0
62060	Weld 6 Greeley	\$364,064	\$33,729	\$330,335
64043	East Central BOCES	\$746,585	\$168,063	\$578,522
64053	Mount Evans BOCES	\$456,671	\$139,889	\$316,782
64103	Northeast BOCES	\$41,451	\$16,834	\$24,617
64133	Pikes Peak BOCES	\$46,711	\$17,796	\$28,915
64205	Ute Pass BOCES	\$247,827	\$81,212	\$166,615
Total		\$12,005,522	\$10,005,522	\$2,000,000
Number of Student Applications Submitted		154	124	30
Percent of Student Applications Funded				19.4%



High-Cost Reimbursement for Out-of-District Placement
 FY 2020-21 Special Education Student Expenditures Reimbursed in FY 2021-22

AU Number and Name		Total Amount Requested	Amount Not Funded	Amount Funded
01030	Adams 14 Commerce City	\$43,343	\$11,691	\$31,652
01070	Westminster Public Schools	\$173,632	\$95,052	\$78,580
03010	Arapahoe 1 Englewood	\$205,492	\$50,834	\$154,658
03040	Arapahoe 6 Littleton	\$1,103,121	\$825,009	\$278,112
18010	Douglas RE-1	\$711,100	\$711,100	\$0
19205	Elizabeth School District	\$156,208	\$27,420	\$128,788
21085	El Paso 38 Lewis Palmer	\$110,846	\$23,002	\$87,844
34010	Durango, La Plata	\$266,600	\$266,600	\$0
35020	Larimer R-2J Loveland	\$591,032	\$426,444	\$164,588
35030	Larimer R-3 Estes Park	\$118,019	\$49,970	\$68,049
62050	Weld Re-5J Johnstown-Milliken	\$276,359	\$102,181	\$174,178
64043	East Central BOCES	\$790,287	\$223,185	\$567,102
64053	Mount Evans BOCES	\$333,387	\$160,937	\$172,450
64133	Pikes Peak BOCES	\$55,841	\$22,340	\$33,501
64200	Uncompahgre BOCES	\$59,209	\$25,543	\$33,666
64205	Ute Pass BOCES	\$54,438	\$27,606	\$26,832
Total		\$5,048,914	\$3,048,914	\$2,000,000
Number of Student Applications Submitted		71	35	36
Percent of Student Applications Funded				50.7%



Child Find Allocations FY 2020-21
 Funding under the ECEA for Evaluations of Children Birth to Three Completed in
 FY 2019-20

AU #	AU Name	2020-2021 Payment
01010	Adams 1, Mapleton	\$29,096
01020	Adams 12, Northglenn-Thornton	\$168,657
01030	Adams 14, Commerce City	\$41,425
01040	Adams 27J, Brighton	\$26,137
01070	Adams 50, Westminster	\$36,000
03010	Arapahoe 1, Englewood	\$11,836
03020	Arapahoe 2, Sheridan	*
03030	Arapahoe 5, Cherry Creek	\$233,753
03040	Arapahoe 6, Littleton	\$58,658
03060	Adams-Arapahoe 28J, Aurora	\$139,657
07010	Boulder RE-1J, St. Vrain Valley	\$101,589
07020	Boulder RE-2, Boulder Valley	\$125,260
15010	Delta 50(J), Delta	*
16010	Denver 1, Denver	\$426,575
18010	Douglas RE-1, Castle Rock	\$286,520
19010	Eagle Re 50, Eagle	\$39,452
19205	Elizabeth School District	\$11,342
21020	El Paso 2, Harrison	\$10,849
21030	El Paso 3, Weld	\$19,726
21040	El Paso 8, Fountain	\$44,383
21050	El Paso 11, Colorado Springs	\$47,342
21060	El Paso 12, Cheyenne Mountain	*
21080	El Paso 20, Academy	\$12,822
21085	El Paso 38, Lewis-Palmer	\$9,863
21090	El Paso 49, Falcon	\$65,589
21490	Fort Lupton/Keenesburg	\$14,301
22010	Fremont RE-1, Canon City	\$19,233
26011	Gunnison RE-1J	\$8,877
30011	Jefferson R-1, Lakewood	\$247,068
34010	Durango	\$12,822



AU #	AU Name	2020-2021 Payment
35010	Larimer R-1, Poudre	\$85,315
35020	Larimer R-2J, Thompson	\$36,493
35030	Larimer RE-1, Sterling	*
38010	Logan RE-1, Valley	*
39031	Mesa 51 Grand Junction	\$60,657
41010	Moffat RE-1, Craig	*
43010	Montrose RE-1J, Montrose	*
44020	Morgan RE-3, Fort Morgan	\$10,356
49010	Aspen 1	*
51010	Pueblo 60, Urban	\$20,096
51020	Pueblo 70, Rural	\$17,260
59010	Summit Re-1	\$33,041
62040	Weld RE-4, Windsor	\$13,315
62050	Weld Re-5J, Johnstown	\$7,890
62060	Weld 6, Greeley	\$30,575
64043	East Central BOCES	\$20,219
64053	Mount Evans BOCES, Idaho Springs	*
64093	Mountain BOCES	\$18,247
64103	Northeast Colorado BOCES	*
64123	Northwest Colorado BOCES	\$23,671
64133	Pikes Peak BOCES	*
64143	San Juan BOCES	\$20,712
64153	San Luis Valley BOCES	\$9,370
64160	Santa Fe Trail BOCES	12,822
64163	South Central BOCES	\$13,315
64193	Southeastern BOCES	\$9,863
64200	Uncompahgre BOCES	*
64203	Centennial BOCES	\$13,808
64205	Ute Pass BOCES	\$13,315
64213	Rio Blanco BOCES	*
64233	Colorado River BOCES	\$55,726
State Total		\$2,829,694

* = suppressed for low count



Child Find Allocations FY 2021-22
 Funding Under the ECEA for Evaluations of Children Birth to Three Completed in
 FY 2020-21

AU #	AU Name	2021-2022 Payment
01010	Adams 1, Mapleton	\$28,156
01020	Adams 12, Northglenn-Thornton	\$157,343
01030	Adams 14, Commerce City	\$38,094
01040	Adams 27J, Brighton	\$49,687
01070	Adams 50, Westminster	\$32,573
03010	Arapahoe 1, Englewood	\$13,250
03020	Arapahoe 2, Sheridan	*
03030	Arapahoe 5, Cherry Creek	\$281,562
03040	Arapahoe 6, Littleton	\$69,010
03060	Adams-Arapahoe 28J, Aurora	\$187,156
07010	Boulder RE-1J, St. Vrain Valley	\$98,271
07020	Boulder RE-2, Boulder Valley	\$142,437
15010	Delta 50(J), Delta	*
16010	Denver 1, Denver	\$411,854
18010	Douglas RE-1, Castle Rock	\$309,718
19010	Eagle Re 50, Eagle	\$35,885
19205	Elizabeth School District	\$12,146
21020	El Paso 2, Harrison	\$24,292
21030	El Paso 3, Weld	*
21040	El Paso 8, Fountain	\$29,812
21050	El Paso 11, Colorado Springs	*
21060	El Paso 12, Cheyenne Mountain	*
21080	El Paso 20, Academy	\$10,490
21085	El Paso 38, Lewis-Palmer	\$12,698
21090	El Paso 49, Falcon	\$62,385
21490	Fort Lupton/Keenesburg	*
22010	Fremont RE-1, Canon City	\$17,115
26011	Gunnison RE-1J	\$9,385
30011	Jefferson R-1, Lakewood	\$210,343
34010	Durango	\$11,594
35010	Larimer R-1, Poudre	\$93,302



AU #	AU Name	2021-2022 Payment
35020	Larimer R-2J, Thompson	\$39,198
35030	Larimer RE-1, Sterling	*
38010	Logan RE-1, Valley	9385
39031	Mesa 51 Grand Junction	\$61,833
41010	Moffat RE-1, Craig	*
43010	Montrose RE-1J, Montrose	*
44020	Morgan RE-3, Fort Morgan	\$16,010
49010	Aspen 1	*
51010	Pueblo 60, Urban	\$41,406
51020	Pueblo 70, Rural	\$23,187
54010	Roaring Fork	\$26,500
59010	Summit Re-1	\$32,021
62040	Weld RE-4, Windsor	\$17,667
62050	Weld Re-5J, Johnstown	*
62060	Weld 6, Greeley	\$19,323
64043	East Central BOCES	\$15,458
64053	Mount Evans BOCES, Idaho Springs	*
64093	Mountain BOCES	\$21,531
64103	Northeast Colorado BOCES	*
64123	Northwest Colorado BOCES	\$16,562
64133	Pikes Peak BOCES	*
64143	San Juan BOCES	\$19,875
64153	San Luis Valley BOCES	\$15,458
64160	Santa Fe Trail BOCES	21,531
64163	South Central BOCES	\$17,115
64193	Southeastern BOCES	\$14,906
64200	Uncompahgre BOCES	*
64203	Centennial BOCES	*
64205	Ute Pass BOCES	\$13,802
64213	Rio Blanco BOCES	*
64233	Colorado River BOCES	\$22,635
State Total		\$2,886,287

* = suppressed for low count



Educational Orphans Funding

Educational Orphans 2020-21 Distribution (December 2019 Count)

Number of AU's	4
Number of Educational Orphans	27
Average Per Pupil Costs	\$11,003
Amount Expended by and Reimbursed to AUs*	\$297,076
Total Funds Allocated for Educational Orphan Reimbursements	\$500,001
Balance of Educational Orphan Funding Not Expended by AUs	\$202,925

*Actual cost for Educational Orphans in this year did not equal \$500,001 allocation; the balance of \$202,925 was distributed as Tier B Funds

Educational Orphans Funding

Educational Orphans 2021-22 Distribution (December 2020 Count)

Number of AU's	3
Number of Educational Orphans	16
Average Per Pupil Costs	\$10,218
Amount Expended by and Reimbursed to AUs*	\$163,486
Total Funds Allocated for Educational Orphan Reimbursements	\$500,000
Balance of Educational Orphan Funding Not Expended by AUs	\$336,514

*Actual cost for Educational Orphans in this year did not equal \$500,000 allocation; the balance of \$336,514 was distributed as Tier B Funds



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Preschool Special Education from School Finance Formula FY 2020-21

AU#	AU Name	FY 2020-21 Amount After Budget Stabilization Factor
01010	Adams 1, Mapleton	\$229,987
01020	Adams 12, Northglenn-Thornton	\$1,401,149
01030	Adams 14, Commerce City	\$343,430
01040	Adams 27J, Brighton	\$751,437
01070	Adams 50, Westminster	\$342,851
03010	Arapahoe 1, Englewood	\$168,048
03020	Arapahoe 2, Sheridan	\$97,451
03030	Arapahoe 5, Cherry Creek	\$2,157,101
03040	Arapahoe 6, Littleton	\$439,023
03060	Adams-Arapahoe 28J, Aurora	\$1,813,210
07010	Boulder RE-1J, St. Vrain Valley	\$1,188,746
07020	Boulder RE-2, Boulder Valley	\$1,068,223
15010	Delta 50(J), Delta	\$138,070
16010	Denver 1, Denver	\$2,785,589
18010	Douglas RE-1, Castle Rock	\$2,284,483
19010	Eagle Re 50, Eagle	\$391,848
19205	Elizabeth School District	\$88,438
21020	El Paso 2, Harrison	\$319,038
21030	El Paso 3, Weldfield	\$436,050
21040	El Paso 8, Fountain	\$493,932
21050	El Paso 11, Colorado Springs	\$664,680
21060	El Paso 12, Cheyenne Mountain	\$100,330
21080	El Paso 20, Academy	\$339,482
21085	El Paso 38, Lewis-Palmer	\$115,954
21090	El Paso 49, Falcon	\$544,372
21490	Fort Lupton/Keenesburg	\$205,830
22010	Fremont RE-1, Canon City	\$262,389
26011	Gunnison RE-1J	\$28,000
30011	Jefferson R-1, Lakewood	\$2,208,395
34010	Durango	\$170,874
35010	Larimer R-1, Poudre	\$709,781
35020	Larimer R-2J, Thompson	\$713,852



AU#	AU Name	FY 2020-21 Amount After Budget Stabilization Factor
35030	Larimer RE-1, Sterling	\$30,877
38010	Logan RE-1, Valley	\$101,657
39031	Mesa 51 Grand Junction	\$1,048,832
41010	Moffat RE-1, Craig	\$100,328
43010	Montrose RE-1J, Montrose	\$226,212
44020	Morgan RE-3, Fort Morgan	\$183,817
49010	Aspen 1	\$57,790
51010	Pueblo 60, Urban	\$157,355
51020	Pueblo 70, Rural	\$200,496
54010	Roaring Fork	\$225,359
59010	Summit Re-1	\$168,812
62040	Weld RE-4, Windsor	\$304,849
62050	Weld Re-5J, Johnstown	\$158,213
62060	Weld 6, Greeley	\$581,670
64043	East Central BOCES	\$553,933
64053	Mount Evans BOCES, Idaho Springs	\$99,815
64093	Mountain BOCES	\$146,740
64103	Northeast Colorado BOCES	\$495,356
64123	Northwest Colorado BOCES	\$154,564
64133	Pikes Peak BOCES	\$142,930
64143	San Juan BOCES	\$210,472
64153	San Luis Valley BOCES	\$235,487
64160	Santa Fe Trail BOCES	\$151,983
64163	South Central BOCES	\$249,589
64193	Southeastern BOCES	\$420,686
64200	Uncompahgre BOCES	\$135,114
64203	Centennial BOCES	\$453,027
64205	Ute Pass BOCES	\$54,731
64213	Rio Blanco BOCES	\$25,714
64233	Colorado River BOCES	\$230,500
80010	Charter School Institute	\$0
State Total		\$30,308,951



Preschool Special Education from School Finance Formula FY 2021-22

AU#	AU Name	FY 2021-22 Amount After Budget Stabilization Factor
01010	Adams 1, Mapleton	\$340,840
01020	Adams 12, Northglenn-Thornton	\$1,321,958
01030	Adams 14, Commerce City	\$349,095
01040	Adams 27J, Brighton	\$954,201
01070	Adams 50, Westminster	\$423,781
03010	Arapahoe 1, Englewood	\$190,897
03020	Arapahoe 2, Sheridan	\$53,468
03030	Arapahoe 5, Cherry Creek	\$2,137,943
03040	Arapahoe 6, Littleton	\$481,995
03060	Adams-Arapahoe 28J, Aurora	\$1,867,626
07010	Boulder RE-1J, St. Vrain Valley	\$1,516,992
07020	Boulder RE-2, Boulder Valley	\$1,024,622
15010	Delta 50(J), Delta	\$142,347
16010	Denver 1, Denver	\$2,495,555
18010	Douglas RE-1, Castle Rock	\$2,573,933
19010	Eagle Re 50, Eagle	\$417,473
19205	Elizabeth School District	\$88,740
21020	El Paso 2, Harrison	\$294,483
21030	El Paso 3, Weld	\$507,387
21040	El Paso 8, Fountain	\$554,291
21050	El Paso 11, Colorado Springs	\$757,177
21060	El Paso 12, Cheyenne Mountain	\$98,067
21080	El Paso 20, Academy	\$463,902
21085	El Paso 38, Lewis-Palmer	\$127,981
21090	El Paso 49, Falcon	\$593,535
21490	Fort Lupton/Keenesburg	\$240,951
22010	Fremont RE-1, Canon City	\$277,122
26011	Gunnison RE-1J	\$58,083
30011	Jefferson R-1, Lakewood	\$2,313,143
34010	Durango	\$254,034
35010	Larimer R-1, Poudre	\$651,909
35020	Larimer R-2J, Thompson	\$754,651



AU#	AU Name	FY 2021-22 Amount After Budget Stabilization Factor
35030	Larimer RE-1, Sterling	\$23,773
38010	Logan RE-1, Valley	\$123,764
39031	Mesa 51 Grand Junction	\$1,227,811
41010	Moffat RE-1, Craig	\$204,662
43010	Montrose RE-1J, Montrose	\$305,877
44020	Morgan RE-3, Fort Morgan	\$203,146
49010	Aspen 1	\$40,621
51010	Pueblo 60, Urban	\$196,276
51020	Pueblo 70, Rural	\$259,867
54010	Roaring Fork	\$207,027
59010	Summit Re-1	\$179,170
62040	Weld RE-4, Windsor	\$405,061
62050	Weld Re-5J, Johnstown	\$153,497
62060	Weld 6, Greeley	\$718,921
64043	East Central BOCES	\$599,323
64053	Mount Evans BOCES, Idaho Springs	\$64,344
64093	Mountain BOCES	\$213,092
64103	Northeast Colorado BOCES	\$545,634
64123	Northwest Colorado BOCES	\$189,099
64133	Pikes Peak BOCES	\$270,356
64143	San Juan BOCES	\$224,514
64153	San Luis Valley BOCES	\$286,489
64160	Santa Fe Trail BOCES	\$142,101
64163	South Central BOCES	\$167,668
64193	Southeastern BOCES	\$413,161
64200	Uncompahgre BOCES	\$132,431
64203	Centennial BOCES	\$563,514
64205	Ute Pass BOCES	\$114,970
64213	Rio Blanco BOCES	\$47,100
64233	Colorado River BOCES	\$224,819
80010	Charter School Institute	\$0
State Total		\$32,776,269



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APPENDIX B

Students Receiving Special Education Services:
Total Students Funded by Administrative Unit (AU) and
Total Students Served
Ages Birth to 21, by Disability and Gender

Special Education

December Counts:

2018

2019

2020

2021



Special Education Funded Pupil Count on Dec. 1 by AU

AU #	AU Name	Dec. 1, 2018	Dec. 1, 2019	Dec. 1, 2020	Dec. 1, 2021
01010	Adams 1, Mapleton	964	981	998	1043
01020	Adams 12, Northglenn-Thornton	4,424	4,522	4,357	4307
01030	Adams 14, Commerce City	823	859	866	838
01040	Adams 27J, Brighton	2,094	2,209	2,209	2,356
01070	Adams 50, Westminster	1,179	1,159	1,158	1,125
03010	Arapahoe 1, Englewood	398	425	412	393
03020	Arapahoe 2, Sheridan	189	181	176	160
03030	Arapahoe 5, Cherry Creek	7,267	7,556	7,294	7,211
03040	Arapahoe 6, Littleton	1,661	1,732	1,665	1,723
03060	Adams-Arapahoe 28J, Aurora	5,070	5,367	5,282	5,352
07010	Boulder RE1J, St. Vrain Valley	3,984	4,165	3,970	4,036
07020	Boulder RE2, Boulder Valley	3,793	3,854	3,636	3,543
15010	Delta 50(J), Delta	757	793	738	769
16010	Denver 1, Denver	9,807	10,608	10,474	10,543
18010	Douglas Re1, Castle Rock	7,582	7,797	7,490	7,802
19010	Eagle Re-50J, Eagle	818	887	892	921
19205	Elizabeth School District	265	282	296	313
21020	El Paso 2, Harrison	1,549	1,529	1,567	1,639
21030	El Paso 3, Widefield	1,215	1,296	1,158	1,239
21040	El Paso 8, Fountain	1,470	1,537	1,540	1,499
21050	El Paso 11, Colorado Springs	2,725	2,782	2,680	2,685
21060	El Paso 12, Cheyenne Mountain	477	480	433	372
21080	El Paso 20, Academy	2,265	2,265	2,100	2,178
21085	El Paso 38, Lewis-Palmer	661	693	671	705
21090	El Paso 49, Falcon	2,641	2,438	2,425	2712
21490	Fort Lupton/Keenesburg	533	553	541	574
22010	Fremont Re-1, Canon City	633	617	596	591
26011	Gunnison	204	203	176	184
30011	Jefferson R-1, Lakewood	9,228	9,432	9,276	9,318
34010	Durango	559	614	697	686
35010	Larimer R-1, Poudre	2,664	2,817	2,671	2,732
35020	Larimer R-2J, Thompson	2,043	2,029	1,879	2,041
35030	Larimer R-3, Park	86	98	94	95
38010	Logan Re-1, Valley	386	386	358	316
39031	Mesa	3,173	3,277	3,211	3,299



AU #	AU Name	Dec. 1, 2018	Dec. 1, 2019	Dec. 1, 2020	Dec. 1, 2021
41010	Moffat Re 1, Craig	323	319	293	338
43010	Montrose Re-1J, Montrose	856	921	883	984
44020	Morgan Re-3, Fort Morgan	403	416	423	439
49010	Aspen 1	163	173	187	193
51010	Pueblo 60, Urban	2,191	2,158	2,198	2,088
51020	Pueblo 70, Rural	1,460	1,490	1,471	1,511
54010	Roaring Fork	n/a	n/a	580	564
59010	Summit Re-1	368	367	365	402
62040	Weld Re-4, Windsor	639	732	710	796
62050	Weld Re-5J, Johnstown	423	429	434	461
62060	Weld 6, Greeley	2,566	2,688	2,652	2,728
64043	East Central BOCES	1,100	1,169	1,319	1488
64045	Education ReEnvisioned BOCES	n/a	373	595	531
64053	Mt. Evans BOCES	259	261	224	223
64093	Mountain BOCES	491	523	527	531
64103	Northeast Colorado BOCES	709	770	772	778
64123	Northwest Colorado BOCES	668	662	663	691
64133	Pikes Peak BOCES	589	617	590	631
64143	San Juan BOCES	961	988	1,009	1,072
64153	San Luis Valley BOCES	850	820	796	832
64160	Santa Fe Trail BOCES	716	745	769	578
64163	South Central BOCES	537	562	565	596
64193	Southeastern BOCES	397	410	426	471
64200	Uncompahgre BOCS	229	247	229	228
64203	Centennial BOCES	995	1,045	1,043	1,135
64205	Ute Pass BOCES	391	421	368	345
64213	Rio Blanco BOCES	199	219	177	175
64233	Colorado River BOCES	1,164	1,239	641	691
66050	CSDB	210	187	160	164
66060	CMHI-Pueblo	*	*	*	*
66070	Department of Corrections	*	*	*	*
66080	Division of Youth Corrections	85	67	52	60
80010	Charter School Institute	1,217	1,294	1,045	1,505
State Total		104,760	108,751	106,515	108,540

n/a = not applicable, as the district was part of a BOCES

* = suppressed for low count



Total Students Served, Ages Birth to 21 by Disability and Gender: Dec. 1, 2018

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Intellectual Disability	1,102	43.92%	1,407	56.08%	2,509	2.40%
Serious Emotional Disability	1,392	25.05%	4,165	74.95%	5,557	5.31%
Specific Learning Disability	17,213	42.06%	23,715	57.94%	40,928	39.14%
Hearing Impairment, including Deafness	599	46.94%	677	53.06%	1,276	1.22%
Visual Impairment, including Blindness	125	46.30%	145	53.70%	270	0.26%
Physical Disability	n/a	n/a	n/a	n/a	n/a	n/a
Autism Spectrum Disorders	1,331	15.71%	7,142	84.29%	8,473	8.10%
Traumatic Brain Injury	142	28.29%	360	71.71%	502	0.48%
Speech or Language Impairment	6,124	34.16%	11,801	65.84%	17,925	17.14%
Deaf-Blind	*	*%	*	*%	*	*%
Multiple Disabilities	1,743	40.74%	2,535	59.26%	4,278	4.02%
Developmental Delay (Preschooler with a Disability)	3,063	28.81%	7,570	71.19%	10,633	10.17%
Infant/Toddler with a Disability	*	*%	*	*%	*	*%
Orthopedic Impairment	171	40.91%	247	59.09%	418	0.40%
Other Health Impairment	3,122	26.52%	8,651	73.48%	11,773	11.26%
State Total	36,139	34.56%	68,430	65.44%	104,569	100%

* = suppressed for low count



Total Students Served, Ages Birth to 21 by Disability and Gender: Dec. 1, 2019

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Intellectual Disability	1,114	44.58%	1,385	55.42%	2,499	2.30%
Serious Emotional Disability	1,458	25.75%	4,204	74.25%	5,662	5.21%
Specific Learning Disability	17,892	42.64%	24,072	57.36%	41,964	38.63%
Hearing Impairment, including Deafness	605	46.61%	693	53.39%	1,298	1.20%
Visual Impairment, including Blindness	*	<50%	*	>50%	266	0.24%
Physical Disability	n/a	n/a	n/a	n/a	n/a	n/a
Autism Spectrum Disorders	1,497	15.99%	7,867	84.01%	9,364	8.62%
Traumatic Brain Injury	139	28.43%	350	71.57%	489	0.45%
Speech or Language Impairment	6,253	34.38%	11,936	65.62%	18,189	16.75%
Deaf-Blind	*	<50%	*	>50%	26	0.02%
Multiple Disabilities	1,782	39.61%	2,717	60.39%	4,499	4.14%
Developmental Delay (Preschooler with a Disability)	3,370	29.64%	7,998	70.36%	11,368	10.47%
Infant/Toddler with a Disability	0	no data	0	no data	0	0.00%
Orthopedic Impairment	158	39.60%	241	60.40%	399	0.37%
Other Health Impairment	3,342	26.53%	9,253	73.47%	12,595	11.60%
State Total	37,746	34.75%	70,872	65.25%	108,618	100.00%

* = suppressed for low count



Total Students Served, Ages Birth to 21 by Disability and Gender: Dec. 1, 2020

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Intellectual Disability	1,039	43.62%	1,343	56.38%	2,382	2.19%
Serious Emotional Disability	1,441	26.89%	3,918	73.11%	5,359	4.93%
Specific Learning Disability	17,827	43.05%	23,586	56.95%	41,413	38.13%
Hearing Impairment, including Deafness	575	46.94%	650	53.06%	1,225	1.13%
Visual Impairment, including Blindness	117	46.80%	133	53.20%	250	0.23%
Physical Disability	n/a	n/a	n/a	n/a	n/a	n/a
Autism Spectrum Disorders	1,533	16.34%	7,847	83.66%	9,380	8.64%
Traumatic Brain Injury	120	27.40%	318	72.60%	438	0.40%
Speech or Language Impairment	5,955	34.69%	11,212	65.31%	17,617	15.80%
Deaf-Blind	*	<50%	*	>50%	*	*%
Multiple Disabilities	1,798	39.80%	2,720	60.20%	4,518	4.16%
Developmental Delay (Preschooler with a Disability)	3,214	29.97%	7,510	70.03%	10,724	9.87%
Infant/Toddler with a Disability	*	*%	*	*%	*	*%
Orthopedic Impairment	149	41.62%	209	58.38%	358	0.33%
Other Health Impairment	3,446	26.39%	9,613	73.61%	13,059	12.02%
State Total	37,226	35.02%	69,073	64.98%	106,299	100%

* = suppressed for low count



Total Students Served, Ages Birth to 21 by Disability and Gender: Dec. 1, 2021

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Intellectual Disability	1,003	43.34%	1,311	56.66%	2,314	2.14%
Serious Emotional Disability	1,363	27.65%	3,567	72.35%	4,930	4.55%
Specific Learning Disability	18,266	43.37%	23,849	56.63%	42,115	38.89%
Hearing Impairment, including Deafness	560	46.63%	641	53.37%	1,201	1.11%
Visual Impairment, including Blindness	117	44.83%	144	55.17%	261	0.24%
Physical Disability	n/a	n/a	n/a	n/a	n/a	n/a
Autism Spectrum Disorders	1,766	17.57%	8,286	82.43%	10,052	9.28%
Traumatic Brain Injury	134	31.75%	288	68.25%	422	0.39%
Speech or Language Impairment	6,177	35.23%	11,355	64.77%	17,532	16.19%
Deaf-Blind	*	*%	*	*%	*	*%
Multiple Disabilities	1,862	39.68%	2,831	60.32%	4,693	4.33%
Developmental Delay (Preschooler with a Disability)	3,170	29.68%	7,511	70.32%	10,681	9.86%
Infant/Toddler with a Disability	*	*%	*	*%	*	*%
Orthopedic Impairment	160	43.24%	210	56.76%	370	0.34%
Other Health Impairment	3,759	27.42%	9,950	72.58%	13,709	12.66%
State Total	38,347	35.41%	69,958	64.59%	108,305	100%

* = suppressed for low count



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APPENDIX C

Tier A to Tier B Four-Year Comparison

Fiscal Years:

2018-19

2019-20

2020-21

2021-22



Funding for All Students with Disabilities (Tier A) Four-Year Comparison

AU #	AU Name	Tier A 2018-19	Tier A 2019-20	Tier A 2020-21	Tier A 2021-22
01010	Adams 1, Mapleton	\$1,247,500	\$1,205,000	\$1,226,250	\$1,247,500
01020	Adams 12, Northglenn-Thornton	\$5,408,750	\$5,530,000	\$5,652,500	\$5,446,250
01030	Adams 14, Commerce City	\$997,500	\$1,028,750	\$1,073,750	\$1,082,500
01040	Adams 27J, Brighton	\$2,475,000	\$2,617,500	\$2,761.25	\$2,761,250.00
01070	Adams 50, Westminster	\$1,492,500	\$1,473,750	\$1,448,750	\$1,447,500
03010	Arapahoe 1, Englewood	\$527,500	\$497,500	\$531,250	\$515,000
03020	Arapahoe 2, Sheridan	\$227,500	\$236,250	\$226,250	\$220,000
03030	Arapahoe 5, Cherry Creek	\$8,761,250	\$9,083,750	\$9,445,000	\$9,117,500
03040	Arapahoe 6, Littleton	\$1,995,000	\$2,076,250	\$2,165,000	\$2,081,250
03060	Adams-Arapahoe 28J, Aurora	\$6,273,750	\$6,337,500	\$6,708,750	\$6,602,500
07010	Boulder RE1J, St. Vrain Valley	\$4,712,500	\$4,980,000	\$5,206,250	\$4,962,500
07020	Boulder RE2, Boulder Valley	\$4,537,500	\$4,741,250	\$4,817,500	\$4,545,000
15010	Delta 50(J), Delta	\$925,000	\$946,250	\$991,250	\$922,500
16010	Denver 1, Denver	\$12,557,500	\$12,258,750	\$13,260,000	\$13,092,500
18010	Douglas Re 1, Castle Rock	\$9,122,500	\$9,477,500	\$9,746,250	\$9,362,500
19010	Eagle County RE 50	\$968,750	\$1,022,500	\$1,108,750	\$1,115,000
19205	Elizabeth School District	\$333,750	\$331,250	\$352,500	\$370,000
21020	El Paso 2, Harrison	\$1,877,500	\$1,936,250	\$1,911,250	\$1,958,750
21030	El Paso 3, Widefield	\$1,548,750	\$1,518,750	\$1,620,000	\$1,447,500
21040	El Paso 8, Fountain	\$1,855,000	\$1,837,500	\$1,921,250	\$1,925,000
21050	El Paso 11, Colorado Springs	\$3,330,000	\$3,406,250	\$3,477,500	\$3,350,000
21060	El Paso 12, Cheyenne Mountain	\$581,250	\$596,250	\$600,000	\$541,250
21080	El Paso 20, Academy	\$2,755,000	\$2,831,250	\$2,831,250	\$2,625,000
21085	El Paso 38, Lewis-Palmer	\$740,000	\$826,250	\$866,250	\$838,750
21090	El Paso 49, Falcon	\$3,038,750	\$2,915,000	\$3,047,500	\$3,031,250
21490	Fort Lupton/Keenesburg	\$618,750	\$666,250	\$691,250	\$676,250
22010	Fremont Re-1, Canon City	\$790,000	\$791,250	\$771,250	\$745,000
26011	Gunnison	\$238,750	\$255,000	\$253,750	\$220,000
30011	Jefferson R-1, Lakewood	\$11,143,750	\$11,535,000	\$11,790,000	\$11,595,000
34010	La Plata 9-R, Durango	\$631,250	\$698,750	\$767,500	\$871,250
35010	Larimer R-1, Poudre	\$3,176,250	\$3,330,000	\$3,521,250	\$3,338,750
35020	Larimer R-2J, Thompson	\$2,592,500	\$2,553,750	\$2,536,250	\$2,348,750
35030	Larimer R-3, Park	\$125,000	\$107,500	\$122,500	\$117,500



AU #	AU Name	Tier A 2018-19	Tier A 2019-20	Tier A 2020-21	Tier A 2021-22
38010	Logan Re-1, Valley	\$467,500	\$482,500	\$482,500	\$447,500
39031	Mesa 51	\$3,800,000	\$3,966,250	\$4,096,250	\$4,013,750
41010	Moffat Re 1, Craig	\$370,000	\$403,750	\$398,750	\$366,250
43010	Montrose Re-1J, Montrose	\$1,008,750	\$1,070,000	\$1,151,250	\$1,103,750
44020	Morgan Re-3, Fort Morgan	\$463,750	\$503,750	\$520,000	\$528,750
49010	Pitkin 1, Aspen	\$212,500	\$203,750	\$216,250	\$233,750
51010	Pueblo 60, Urban	\$2,710,000	\$2,738,750	\$2,697,500	\$2,747,500
51020	Pueblo 70, Rural	\$1,836,250	\$1,825,000	\$1,862,500	\$1,838,750
54010	Roaring Fork	n/a	n/a	\$737,500	\$725,000
59010	Summit Re-1, Frisco	\$473,750	\$460,000	\$458,750	\$456,250
62040	Weld Re-4, Windsor	\$705,000	\$798,750	\$915,000	\$887,500
62050	Weld Re-5 Johnstown/Milliken	\$517,500	\$528,750	\$536,250	\$542,500
62060	Weld 6, Greeley	\$3,102,500	\$3,207,500	\$3,360,000	\$3,315,000
64043	East Central BOCES	\$1,375,000	\$1,375,000	\$1,461,250	\$1,648,750
64045	Education ReEnvisioned BOCES	n/a	\$386,250	\$466,250	\$743,750
64053	Mt. Evans BOCES	\$306,250	\$323,750	\$326,250	\$280,000
64093	Mountain BOCES	\$557,500	\$613,750	\$653,750	\$658,750
64103	Northeast Colorado BOCES	\$848,750	\$886,250	\$962,500	\$965,000
64123	Northwest Colorado BOCES	\$840,000	\$835,000	\$827,500	\$828,750
64133	Pikes Peak BOCES	\$746,250	\$736,250	\$771,250	\$737,500
64143	San Juan BOCES	\$1,186,250	\$1,201,250	\$1,235,000	\$1,261,250
64153	San Luis Valley BOCES	\$1,040,000	\$1,062,500	\$1,025,000	\$995,000
64160	Santa Fe Trail BOCES	\$741,250	\$895,000	\$931,250	\$961,250
64163	South Central BOCES	\$701,250	\$671,250	\$702,500	\$706,250
64193	Southeastern BOCES	\$461,250	\$496,250	\$512,500	\$532,500
64200	Uncompahgre BOCES	\$268,750	\$286,250	\$308,750	\$286,250
64203	Centennial BOCES	\$1,198,750	\$1,243,750	\$1,306.25	\$1,303,750.00
64205	Ute Pass BOCES	\$472,500	\$488,750	\$526,250	\$460,000
64213	Rio Blanco BOCES	\$207,500	\$248,750	\$273,750	\$221,250
64233	Colorado River BOCES	\$1,410,000	\$1,455,000	\$811,250	\$801,250
80010	Charter School Institute	\$1,521,250	\$1,521,250	\$1,617,500	\$1,756,250
Total		\$127,156,250	\$130,563,750	\$135,601,250	\$132,875,000

n/a = not applicable, as the district was not its own AU



Funding for All Students with Disabilities (Tier B) Four-Year Comparison

		Per Pupil Amount	\$1,885.71	\$2,849.36	\$2,629.00	\$3,401.52
		% of \$6,000	31.43%	47.48%	43.82%	56.45%
AU#	AU Name	Tier B	Tier B*	Tier B*	Tier B*	Tier B*
		2018-19	2019-20	2020-21	2021-22	
01010	Adams 1, Mapleton	\$401,659	\$549,926	\$561,758	\$683,707	
01020	Adams 12, Northglenn-Thornton	\$1,938,522	\$3,100,101	\$3,017,141	\$3,711,066	
01030	Adams 14, Commerce City	\$303,601	\$501,488	\$477,362	\$602,070	
01040	Adams 27J, Brighton	\$761,831	\$1,182,483	\$1,139,340	\$1,435,444	
01070	Adams 50, Westminster	\$478,973	\$780,724	\$738,461	\$955,829	
03010	Arapahoe 1, Englewood	\$175,372	\$253,593	\$240,000	\$292,531	
03020	Arapahoe 2, Sheridan	\$54,686	\$88,330	\$71,209	\$91,841	
03030	Arapahoe 5, Cherry Creek	\$3,217,040	\$4,937,937	\$4,794,722	\$6,030,907	
03040	Arapahoe 6, Littleton	\$790,117	\$1,228,072	\$1,194,725	\$1,442,247	
03060	Adams-Arapahoe 28J, Aurora	\$2,006,407	\$3,034,566	\$2,858,899	\$3,704,262	
07010	Boulder RE1J, St. Vrain Valley	\$1,734,864	\$2,866,454	\$2,756,042	\$3,302,882	
07020	Boulder RE2, Boulder Valley	\$1,578,348	\$2,498,886	\$2,394,724	\$3,010,351	
15010	Delta 50(J), Delta	\$239,487	\$347,622	\$394,395	\$370,767	
16010	Denver 1, Denver	\$3,980,756	\$5,923,814	\$6,184,612	\$7,952,769	
18010	Douglas Re1, Castle Rock	\$3,005,840	\$4,789,770	\$4,726,151	\$5,983,285	
19010	Eagle County RE 50	\$224,401	\$350,471	\$377,582	\$421,790	
19205	Elizabeth School District	\$115,029	\$179,509	\$166,154	\$200,690	
21020	El Paso 2, Harrison	\$741,088	\$1,162,537	\$1,018,022	\$1,278,974	
21030	El Paso 3, Weld	\$433,716	\$592,667	\$611,868	\$741,533	
21040	El Paso 8, Fountain	\$720,345	\$1,074,208	\$1,105,054	\$1,353,807	
21050	El Paso 11, Colorado Springs	\$1,116,347	\$1,701,066	\$1,653,626	\$2,102,143	
21060	El Paso 12, Cheyenne Mountain	\$173,486	\$321,978	\$300,659	\$336,751	
21080	El Paso 20, Academy	\$1,095,604	\$1,678,271	\$1,600,878	\$1,986,492	
21085	El Paso 38, Lewis-Palmer	\$192,344	\$339,073	\$398,241	\$506,828	
21090	El Paso 49, Falcon	\$999,432	\$1,413,281	\$1,345,054	\$1,748,385	
21490	Fort Lupton/Keenesburg	\$237,601	\$341,922	\$334,945	\$394,578	
22010	Fremont Re-1, Canon City	\$216,857	\$336,225	\$311,209	\$428,592	
26011	Gunnison	\$64,115	\$99,728	\$102,857	\$129,258	
30011	Jefferson R-1, Lakewood	\$4,010,928	\$6,277,134	\$5,970,985	\$7,578,602	
34010	La Plata 9-R, Durango	\$209,315	\$330,525	\$356,043	\$503,426	
35010	Larimer R-1, Poudre	\$1,214,404	\$1,931,864	\$1,859,340	\$2,187,182	
35020	Larimer R-2J, Thompson	\$758,059	\$1,119,798	\$1,054,945	\$1,265,368	
35030	Larimer R-3, Park	\$37,714	\$56,988	\$63,296	\$71,432	
38010	Logan Re-1, Valley	\$160,286	\$239,346	\$234,725	\$295,933	



		Per Pupil Amount % of \$6,000	\$1,885.71 31.43%	\$2,849.36 47.48%	\$2,629.00 43.82%	\$3,401.52 56.45%
AU#	AU Name	Tier B 2018-19	Tier B* 2019-20	Tier B* 2020-21	Tier B* 2021-22	Tier B* 2021-22
39031	Mesa 51	\$1,195,547	\$1,860,630	\$1,793,406	\$2,330,045	
41010	Moffat Re 1, Craig	\$96,172	\$151,016	\$139,780	\$149,667	
43010	Montrose Re-1J, Montrose	\$271,544	\$407,458	\$414,066	\$472,812	
44020	Morgan Re-3, Fort Morgan	\$116,915	\$173,811	\$195,165	\$295,933	
49010	Pitkin 1, Aspen	\$58,457	\$88,330	\$87,033	\$108,849	
51010	Pueblo 60, Urban	\$1,206,861	\$1,815,040	\$1,648,351	\$2,047,719	
51020	Pueblo 70, Rural	\$535,545	\$826,314	\$793,846	\$1,051,072	
54010	Roaring Fork	n/a	n/a	\$292,747	\$380,971	
59010	Summit Re-1, Frisco	\$105,601	\$148,167	\$139,780	\$207,494	
62040	Weld Re-4, Windsor	\$205,543	\$339,073	\$395,604	\$513,630	
62050	Weld 5 Re-5J, Johnstown-Milliken	\$154,629	\$247,894	\$224,176	\$289,130	
62060	Weld 6, Greeley	\$882,518	\$1,381,939	\$1,289,669	\$1,629,331	
64043	East Central BOCES	\$356,401	\$518,583	\$543,296	\$758,541	
64045	Education ReEnvisioned BOCES	n/a	\$225,099	\$253,186	\$462,608	
64053	Mt. Evans BOCES	\$107,486	\$185,208	\$163,517	\$190,485	
64093	Mountain BOCES	\$196,115	\$293,483	\$295,384	\$374,168	
64103	Northeast Colorado BOCES	\$224,401	\$359,019	\$432,527	\$574,858	
64123	Northwest Colorado BOCES	\$220,629	\$327,676	\$327,033	\$425,191	
64133	Pikes Peak BOCES	\$190,458	\$296,333	\$295,384	\$374,168	
64143	San Juan BOCES	\$382,801	\$584,118	\$606,593	\$802,760	
64153	San Luis Valley BOCES	\$280,972	\$413,157	\$298,022	\$408,184	
64160	Santa Fe Trail BOCES	\$148,972	\$316,278	\$308,572	\$370,767	
64163	South Central BOCES	\$154,629	\$256,442	\$221,538	\$275,524	
64193	Southeastern BOCES	\$90,515	\$151,016	\$152,967	\$200,690	
64200	Uncompahgre BOCES	\$86,743	\$151,016	\$137,142	\$142,864	
64203	Centennial BOCES	\$377,144	\$595,516	\$601,319	\$748,336	
64205	Ute Pass BOCES	\$201,773	\$299,183	\$319,120	\$387,774	
64213	Rio Blanco BOCES	\$32,057	\$62,686	\$60,659	\$71,432	
64233	Colorado River BOCES	\$422,402	\$666,749	\$337,582	\$408,184	
80010	Charter School Institute	\$247,027	\$373,271	\$398,239	\$649,689	
Total		\$41,938,433	\$65,144,862	\$63,470,731	\$80,204,593	

*Tier B funding includes the Educational Orphan appropriations that exceeded actual expenditures.

** Suppression for low count

n/a = not applicable, as the district was not its own AU



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APPENDIX D

High-Cost Four-Year Comparison by AU

Fiscal Years:

2018-19

2019-20

2020-21

2021-22



High-Cost FUNDED In-District Placed Students

AU #	AU Name	Year 1 2019 Payments 2017-18 Data	Year 2 2020 Payments 2018-19 Data	Year 3 2021 Payments 2019-20 Data	Year 4 2022 Payments 2020-21 Data
03020	Arapahoe 2, Sheridan	\$66,485	\$0	\$102,108	\$0
19205	Elizabeth School District	\$95,016	\$44,574	\$58,225	\$137,189
26011	Gunnison RE-1J, Gunnison	\$68,545	\$11,443	\$59,910	\$48,994
62040	Weld RE-4 Windsor	\$0	\$118,978	\$0	\$0
64043	East Central BOCES	\$138,621	\$164,623	\$132,008	\$203,160
64103	Northeast BOCES	\$258,531	\$317,742	\$453,860	\$406,869
64123	Northwest BOCES	\$0	\$188,836	\$0	\$65,800
64133	Pikes Peak BOCES	\$410,154	\$354,450	\$278,700	\$341,934
64143	San Juan BOCES	\$133,783	\$113,117	\$181,271	\$67,640
64153	San Luis Valley	\$0	\$45,870	\$52,810	\$18,792
64160	Santa Fe Trail BOCES	\$170,507	\$107,459	\$92,856	\$135,488
64163	South Central BOCES	\$59,928	\$41,698	\$46,266	\$39,588
64200	Uncompahgre BOCES	\$34,968	\$95,449	\$41,045	\$45,125
64203	Centennial BOCES	\$188,960	\$208,773	\$250,020	\$193,460
64205	Ute Pass BOCES	\$166,962	\$0	\$28,193	\$0
64213	Rio Blanco BOCES	\$159,516	\$127,601	\$222,728	\$295,961
64233	Colorado River BOCES	\$48,024	\$59,387	\$0	\$0
Amount Funded		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Percent Funded of Total Requested		34%	22%	30%	28%

n/a = not applicable, as the district was not its own AU



High-Cost UNFUNDED In-District Placed Students

AU #	AU Name	Year 1 2019 Collection 2016-17 Data	Year 2 2020 Collection 2017-18 Data	Year 3 2021 Collection 2018-19 Data	Year 4 2022 Collection 2019-20 Data
01030	Adams 14, Commerce City	\$0	\$44,510	\$0	\$0
03020	Arapahoe 2, Sheridan	\$144,946	\$173,764	\$113,910	\$0
03040	Arapahoe 6, Littleton	\$253,865	\$908,197	\$1,059,883	\$1,134,576
07020	Boulder RE2, Boulder Valley	\$1,515,820	\$1,704,380	\$0	\$185,937
16010	Denver 1, Denver	\$1,504,195	\$0	\$0	\$0
18010	Douglas 1, Douglas	\$145,968	\$0	\$0	\$0
19205	Elizabeth School District	\$483,263	\$563,010	\$415,755	\$272,557
21085	El Paso 38, Lewis Palmer	\$41,958	\$80,187	\$55,408	\$0
21490	Ft. Lupton/Keenesburg	\$0	\$0	\$45,711	\$0
26011	Gunnison	\$149,364	\$259,248	\$314,988	\$94,950
35010	Larimer R-1, Poudre	\$27,144	\$85,184	\$0	\$323,278
35020	Larimer R-2J Loveland	\$0	\$0	\$233,000	\$0
39031	Mesa 51	\$0	\$0	\$718,636	\$347,232
49010	Pitkin 1, Aspen	\$232,213	\$0	\$0	\$0
62040	Weld Re-4 Windsor	\$0	\$10,391	\$73,086	\$0
64043	East Central BOCES	\$237,131	\$327,658	\$339,602	\$257,063
64103	Northeast BOCES	\$231,957	\$267,621	\$365,622	\$469,546
64123	Northwest BOCES	\$39,448	\$101,681	\$329,973	\$53,974
64133	Pikes Peak BOCES	\$321,197	\$488,220	\$635,119	\$375,000
64143	San Juan BOCES	\$328,993	\$415,589	\$590,896	\$267,420
64153	San Luis Valley BOCES	\$76,752	\$69,716	\$27,280	\$14,448
64160	Santa Fe Trail BOCES	\$90,092	\$67,670	\$127,834	\$178,452
64163	South Central BOCES	\$148,725	\$230,226	\$457,722	\$33,360
64200	Uncompahgre BOCES	\$194,775	\$384,948	\$416,841	\$147,246
64203	Centennial BOCES	\$348,734	\$330,215	\$502,194	\$567,489
64205	Ute Pass BOCES	\$371,659	\$407,781	\$510,424	\$338,471
64213	Rio Blanco BOCES	\$57,412	\$123,566	\$56,678	\$70,540
64233	Colorado River BOCES	\$191,735	\$135,997	\$233,117	\$0
Amount Not Funded		\$12,951,631	\$7,533,204	\$7,137,346	\$5,131,539
Percent Unfunded of Total Requested		87%	79%	78%	72%

*n/a = not applicable, as the district was not its own AU



High-Cost FUNDED Out-of-District Placed Students

AU#	AU Name	Year 1 2019 Payments 2017-18 Data	Year 2 2020 Payments 2018-19 Data	Year 3 2021 Payments 2019-20 Data	Year 4 2022 Payments 2020-21 Data
01030	Adams 14, Commerce City	\$0	\$0	\$0	\$31,652
01070	Westminster Public Schools	\$0	\$0	\$0	\$78,580
03010	Arapahoe 1, Englewood	\$252,897	\$153,205	\$167,370	\$154,658
03020	Arapahoe 2, Sheridan	\$0	\$0	\$40,550	\$0
03040	Arapahoe 6, Littleton	\$0	\$0	\$0	\$278,112
19010	Eagle County RE-50	\$270,132	\$0	\$0	\$0
19205	Elizabeth School District	\$0	\$108,538	\$0	\$128,788
21085	El Paso 38 Lewis-Palmer	\$0	\$0	\$0	\$87,844
21490	Ft. Lupton/Keenesburg	\$162,657	\$117,889	\$0	\$0
22010	Fremont RE-1 Canon City	\$0	\$73,071	\$93,043	\$0
35020	Larimer R-2J, Loveland	\$79,983	\$0	\$0	\$164,588
35030	Larimer R-3J, Park	\$83,938	\$101,511	\$87,062	\$68,049
62050	Weld Re-5J Johnstown-Milliken	\$0	\$0	\$0	\$174,178
49010	Pitkin 1, Aspen	\$104,706	\$0	\$0	\$0
62060	Weld 6, Greeley	\$353,233	\$330,335	\$250,182	\$0
64043	East Central BOCES	\$396,812	\$578,522	\$591,174	\$567,102
64053	Mount Evans BOCES	\$272,357	\$316,782	\$411,952	\$172,450
64103	Northeast Colorado BOCES	\$0	\$24,617	\$0	\$0
64133	Pikes Peak BOCES	\$0	\$28,915	\$0	\$33,501
64143	San Juan BOCES	\$23,285	\$0	\$0	\$0
64200	Uncompahgre BOCES	\$0	\$0	\$68,158	\$33,666
64203	Centennial BOCES	\$0	\$0	\$37,497	\$0
64205	Ute Pass BOCES	\$0	\$166,615	\$104,559	\$26,832
Total Funded		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Percent Funded of Total Requested		20%	19%	32%	40%



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High-Cost UNFUNDED Out-of-District Placed Students

AU #	AU Name	Year 1 2019 Collection 2017-18 Data	Year 2 2020 Collection 2018-19 Data	Year 3 2021 Collection 2019-20 Data	Year 4 2022 Collection 2020-21 Data
01010	Adams 1, Mapleton	\$263,015	\$58,116	\$0	\$0
01030	Adams 14, Commerce City	\$205,584	\$282,160	\$49,578	\$11,691
01040	Adams 27J, Brighton	\$684,318	\$829,480	\$0	\$0
01070	Adams 50, Westminster	\$131,699	\$106,795	\$0	\$95,052
03010	Arapahoe 1, Englewood	\$158,701	\$279,635	\$99,645	\$50,834
03020	Arapahoe 2, Sheridan	\$0	\$46,638	\$17,864	\$0
03030	Arapahoe 5, Cherry Creek	\$2,522,876	\$3,196,541	\$0	\$0
03040	Arapahoe 6, Littleton	\$705,227	\$558,255	\$721,137	\$825,009
07010	Boulder RE1, St. Vrain	\$0	\$1,033,040	\$0	\$0
07020	Boulder RE-2, Boulder	\$847,861	\$700,043	\$0	\$0
16010	Denver 1, Denver	\$964,612	\$0	\$0	\$0
18010	Douglas 1, Douglas	\$0	\$0	\$0	\$711,100
19010	Eagle County R-50	\$10,861	\$0	\$0	\$0
19205	Elizabeth School District	\$0	\$34,510	\$45,747	\$27,420
21030	El Paso 3, Weld	\$232,622	\$589,720	\$408,022	\$0
21040	El Paso 8, Fountain/Ft. Carson	\$47,564	\$47,564	\$0	\$0
21060	El Paso 12, Cheyenne Mountain	\$95,933	\$0	\$0	\$0
21085	El Paso 38, Lewis Palmer	\$161,831	\$157,907	\$192,560	\$23,002
21090	El Paso 49, Falcon	\$195,000	\$0	\$0	\$0
21490	Ft. Lupton/Keenesburg	\$82,299	\$120,791	\$854,784	\$0
22010	Fremont RE-1 Canon City	\$0	\$16,606	\$22,232	\$0
34010	Durango, La Plata	\$0	\$0	\$0	\$266,600
35010	Larimer R-1, Poudre	\$0	\$62,093	\$0	\$0
35020	Larimer R-2J, Loveland	\$615,664	\$832,446	\$692,534	\$426,444
35030	Larimer R-3J, Park	\$24,687	\$29,525	\$32,049	\$49,970
49010	Aspen 1	\$12,894	\$69,718	\$0	\$0
51020	Pueblo 70 Rural	\$0	\$155,955	\$0	\$0
62040	Weld RE-4 Windsor	\$0	\$138,655	\$200,077	\$0
62050	Weld 5 Re-5J, Johnstown-Milliken	\$0	\$201,806	\$295,607	\$102,181
62060	Weld 6, Greeley	\$10,619	\$33,729	\$143,201	\$0



AU #	AU Name	Year 1 2019 Collection 2017-18 Data	Year 2 2020 Collection 2018-19 Data	Year 3 2021 Collection 2019-20 Data	Year 4 2022 Collection 2020-21 Data
64043	East Central BOCES	\$150,356	\$168,063	\$165,566	\$223,185
64053	Mount Evans BOCES	\$289,609	\$139,889	\$144,185	\$160,937
64103	Northeast Colorado BOCES	\$0	\$16,834	\$0	\$0
64122	Pikes Peak BOCES	\$0	\$17,796	\$0	\$22,340
64143	San Juan BOCES	\$23,466	\$0	\$0	\$0
64200	Uncompahgre BOCES	\$0	\$0	\$16,945	\$25,543
64203	Centennial BOCES	\$0	\$0	\$11,282	\$0
64205	Ute Pass BOCES	\$0	\$81,212	\$8,141	\$27,606
Total Unfunded		\$9,994,552	\$8,437,298	\$4,121,156	\$3,048,914
Percent Unfunded of Total Requested		83%	81%	67%	60%



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APPENDIX E

Special Education Funding Gap by AU/BOCES

FY 2020-21*

*2020-21 data is the latest audited data available



Special Education Funding Gap by AU/BOCES: FY 2020-21

AU Code	AU Name	FY 2020-2021 Total Funded Special Ed Students Dec 2020	Total Special Education Expenditures	Average Cost per Student	State ECEA Revenues	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Unreimbursed Special Education Expenditures as % of Total
01010	Adams 1 Mapleton	998	\$8,125,375	\$8,142	\$1,818,603	\$1,595,217	\$229,987	\$3,643,807	45%	\$4,481,569	55%
01020	Adams 12 Northglenn	4,357	\$40,397,093	\$9,272	\$8,846,747	\$6,980,993	\$1,401,149	\$17,228,889	43%	\$23,168,204	57%
01030	Adams 14 Commerce City	866	\$8,970,977	\$10,359	\$1,593,903	\$1,246,325	\$343,430	\$3,183,658	35%	\$5,787,318	65%
01040	School District 27J	2,209	\$21,985,546	\$9,953	\$3,929,950	\$2,726,048	\$751,437	\$7,407,435	34%	\$14,578,111	66%
01070	Westminster Public Schools	1,158	\$15,960,631	\$13,783	\$2,225,338	\$1,596,812	\$342,851	\$4,165,001	26%	\$11,795,631	74%
03010	Arapahoe 1 Englewood	412	\$5,180,349	\$12,574	\$951,147	\$752,969	\$168,048	\$1,872,164	36%	\$3,308,185	64%
03020	Arapahoe 2 Sheridan	176	\$2,147,334	\$12,201	\$445,289	\$352,109	\$97,451	\$894,848	42%	\$1,252,486	58%
03030	Arapahoe 5 Cherry Creek	7,294	\$103,069,946	\$14,131	\$14,486,932	\$8,854,809	\$2,157,101	\$25,498,842	25%	\$77,571,104	75%
03040	Arapahoe 6 Littleton	1,665	\$27,718,005	\$16,647	\$3,421,758	\$2,545,689	\$439,023	\$6,406,470	23%	\$21,311,535	77%
03060	Adams-Arap 28J Aurora	5,282	\$47,642,797	\$9,020	\$9,724,497	\$8,129,483	\$1,813,210	\$19,667,191	41%	\$27,975,606	59%
07010	Boulder Re-1J St Vrain	3,970	\$39,883,600	\$10,046	\$8,071,693	\$4,512,025	\$1,188,746	\$13,772,465	35%	\$26,111,136	65%
07020	Boulder Re-2 Boulder	3,636	\$50,568,429	\$13,908	\$7,344,295	\$5,794,335	\$1,068,223	\$14,206,853	28%	\$36,361,576	72%
15010	Delta 50J	738	\$5,054,901	\$6,849	\$1,318,072	\$811,145	\$138,070	\$2,267,288	45%	\$2,787,613	55%
16010	Denver 1	10,474	\$123,167,560	\$11,759	\$19,892,011	\$19,896,518	\$2,785,589	\$42,574,118	35%	\$80,593,442	65%
18010	Douglas Re-1	7,490	\$105,297,891	\$14,058	\$14,771,975	\$10,084,714	\$2,284,483	\$27,141,173	26%	\$78,156,718	74%



AU Code	AU Name	FY 2020-2021 Total Funded Special Ed Students Dec 2020	Total Special Education Expenditures	Average Cost per Student	State ECEA Revenues	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Unreimbursed Special Education Expenditures as % of Total
19010	Eagle County RE 50	892	\$10,004,228	\$11,216	\$1,486,739	\$1,232,382	\$391,848	\$3,110,969	31%	\$6,893,259	69%
19205	Elizabeth School District	296	\$3,315,172	\$11,200	\$737,163	\$450,480	\$88,438	\$1,276,081	38%	\$2,039,091	62%
21020	El Paso 2 Harrison	1,567	\$15,803,162	\$10,085	\$2,943,290	\$3,078,194	\$319,038	\$6,340,522	40%	\$9,462,640	60%
21030	El Paso 3 Widefield	1,158	\$12,352,134	\$10,667	\$2,253,208	\$1,768,427	\$436,050	\$4,457,685	36%	\$7,894,448	64%
21040	El Paso 8 Fountain	1,540	\$13,647,534	\$8,862	\$3,073,614	\$1,453,177	\$493,932	\$5,020,723	37%	\$8,626,810	63%
21050	El Paso 11 Colo Springs	2,680	\$30,186,015	\$11,263	\$5,183,105	\$4,893,697	\$664,680	\$10,741,482	36%	\$19,444,533	64%
21060	El Paso 12 Cheyenne Mountain	433	\$3,743,829	\$8,646	\$907,454	\$798,145	\$100,330	\$1,805,929	48%	\$1,937,899	52%
21080	El Paso 20 Academy	2,100	\$25,705,945	\$12,241	\$4,449,524	\$3,619,271	\$339,482	\$8,408,277	33%	\$17,297,668	67%
21085	El Paso 38, Lewis Palmer	671	\$7,098,976	\$10,580	\$1,275,278	\$1,021,616	\$115,954	\$2,412,848	34%	\$4,686,128	66%
21090	El Paso 49 Falcon	2,425	\$26,402,717	\$10,888	\$4,461,995	\$3,223,414	\$544,372	\$8,229,782	31%	\$18,172,936	69%
21490	Fort Lupton/Keenesburg	541	\$6,110,684	\$11,295	\$1,041,429	\$947,907	\$205,830	\$2,195,166	36%	\$3,915,518	64%
22010	Fremont Re-1 Canon City	596	\$5,032,364	\$8,444	\$1,232,254	\$825,598	\$262,389	\$2,320,242	46%	\$2,712,122	54%
26011	Gunnison Re-1J	176	\$1,793,635	\$10,191	\$425,665	\$349,311	\$28,000	\$802,976	45%	\$990,660	55%
30011	Jefferson R-1	9,276	\$104,732,520	\$11,291	\$18,094,394	\$16,018,961	\$2,208,395	\$36,321,750	35%	\$68,410,770	65%
34010	Durango	697	\$6,523,258	\$9,359	\$1,137,266	\$982,296	\$170,874	\$2,290,435	35%	\$4,232,822	65%
35010	Larimer R-1 Fort Collins	2,671	\$34,760,593	\$13,014	\$5,471,170	\$5,461,047	\$709,781	\$11,641,997	33%	\$23,118,595	67%



AU Code	AU Name	FY 2020-2021 Total Funded Special Ed Students Dec 2020	Total Special Education Expenditures	Average Cost per Student	State ECEA Revenues	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Unreimbursed Special Education Expenditures as % of Total
35020	Larimer R-2J Loveland	1879	\$23,771,480	\$12,651	\$3,630,740	\$2,804,290	\$713,852	\$7,148,882	30%	\$16,622,599	70%
35030	Larimer R-3 Estes Park	94	\$1,158,058	\$12,320	\$273,013	\$338,856	\$30,877	\$642,747	56%	\$515,311	44%
38010	Logan Re-1 Sterling	358	\$1,752,730	\$4,896	\$723,302	\$477,728	\$101,657	\$1,302,687	74%	\$450,043	26%
39031	Mesa 51 Grand Junction	3,211	\$26,188,424	\$8,156	\$5,955,385	\$4,279,231	\$1,048,832	\$11,283,447	43%	\$14,904,977	57%
41010	Moffat Re-1 Craig	293	\$2,058,837	\$7,027	\$542,394	\$507,521	\$100,328	\$1,150,243	56%	\$908,593	44%
43010	Montrose Re-1J	883	\$7,349,666	\$8,324	\$1,572,837	\$1,177,229	\$226,212	\$2,976,277	40%	\$4,373,389	60%
44020	Morgan Re-3, Fort Morgan	423	\$3,876,265	\$9,164	\$725,995	\$740,092	\$183,817	\$1,649,904	43%	\$2,226,361	57%
49010	Pitkin 1, Aspen	187	\$2,962,778	\$15,844	\$304,018	\$230,725	\$57,790	\$592,533	20%	\$2,370,245	80%
51010	Pueblo 60 Urban	2,198	\$20,646,132	\$9,393	\$4,379,895	\$3,466,078	\$157,355	\$8,003,328	39%	\$12,642,804	61%
51020	Pueblo 70 Rural	1,471	\$11,388,294	\$7,742	\$2,675,858	\$1,742,125	\$200,496	\$4,618,479	41%	\$6,769,815	59%
54010	Roaring Fork RE-1	580	\$6,029,719	\$10,396	\$1,030,247	\$0	\$225,359	\$1,255,606	21%	\$4,774,113	79%
59010	Summit Re-1, Frisco	365	\$3,401,395	\$9,319	\$631,974	\$607,544	\$168,812	\$1,408,330	41%	\$1,993,065	59%
62040	Weld Re-4 Windsor	710	\$7,382,244	\$10,398	\$1,324,843	\$974,513	\$304,849	\$2,604,205	35%	\$4,778,039	65%
62050	Weld Re-5J Johnstown Milliken	434	\$3,943,786	\$9,087	\$768,992	\$445,040	\$158,213	\$1,372,245	35%	\$2,571,542	65%
62060	Weld 6 Greeley	2,652	\$24,661,454	\$9,299	\$4,934,192	\$4,262,095	\$581,670	\$9,777,957	40%	\$14,883,498	60%
64043	East Central BOCES	1,319	\$9,705,826	\$7,358	\$2,749,360	\$1,802,681	\$553,933	\$5,105,973	53%	\$4,599,853	47%



AU Code	AU Name	FY 2020-2021 Total Funded Special Ed Students Dec 2020	Total Special Education Expenditures	Average Cost per Student	State ECEA Revenues	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Unreimbursed Special Education Expenditures as % of Total
64045	Education ReEnvisioned BOCES	595	\$908,563	\$1,527	\$720,050	\$188,198	\$0	\$908,249	100%	\$315	0%
64053	Mt Evans BOCES, Idaho Springs	224	\$2,576,559	\$11,502	\$904,198	\$476,373	\$99,815	\$1,480,386	57%	\$1,096,174	43%
64093	Mountain BOCES	527	\$5,070,991	\$9,622	\$968,182	\$692,712	\$146,740	\$1,807,634	36%	\$3,263,357	64%
64103	Northeast BOCES	772	\$5,825,156	\$7,546	\$1,853,810	\$1,058,687	\$495,356	\$3,407,852	59%	\$2,417,303	41%
64123	Northwest BOCES	663	\$7,852,980	\$11,845	\$1,179,097	\$1,038,212	\$154,564	\$2,371,873	30%	\$5,481,107	70%
64133	Pikes Peak BOCES	590	\$3,558,127	\$6,031	\$1,353,540	\$1,017,365	\$142,930	\$2,513,835	71%	\$1,044,292	29%
64143	San Juan BOCES	1,009	\$9,727,064	\$9,640	\$2,045,168	\$1,660,921	\$210,472	\$3,916,562	40%	\$5,810,502	60%
64153	San Luis Valley BOCES	796	\$5,854,251	\$7,355	\$1,386,328	\$1,055,457	\$235,487	\$2,677,272	46%	\$3,176,979	54%
64160	Santa Fe Trail BOCES	769	\$5,185,714	\$6,743	\$1,346,363	\$1,133,931	\$151,983	\$2,632,277	51%	\$2,553,437	49%
64163	South Central BOCES	565	\$4,421,090	\$7,825	\$984,318	\$921,541	\$249,589	\$2,155,448	49%	\$2,265,642	51%
64193	Southeastern BOCES	426	\$3,289,714	\$7,722	\$675,742	\$758,376	\$420,686	\$1,854,804	56%	\$1,434,910	44%
64200	Uncompahgre BOCES	229	\$3,298,860	\$14,406	\$556,494	\$340,676	\$135,114	\$1,032,285	31%	\$2,266,575	69%
64203	Centennial BOCES	1,043	\$11,299,314	\$10,833	\$2,210,517	\$1,629,108	\$453,027	\$4,292,651	38%	\$7,006,663	62%
64205	Ute Pass BOCES	368	\$5,596,453	\$15,208	\$992,252	\$835,541	\$54,731	\$1,882,524	34%	\$3,713,929	66%
64213	Rio Blanco BOCES	177	\$1,576,843	\$8,909	\$560,760	\$250,929	\$25,714	\$837,403	53%	\$739,440	47%
64233	Colorado River BOCES	641	\$6,958,976	\$10,856	\$1,206,376	\$913,522	\$230,500	\$2,350,399	34%	\$4,608,577	66%



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80010	Charter School Institute	1,405	\$6,080,280	\$4,328	\$2,016,749	\$2,507,682	\$0	\$4,524,432	74%	\$1,555,849	26%
STATEWIDE TOTALS		106,300	\$1,157,741,222	\$10,891	\$206,198,751	\$162,338,093	\$30,308,951	\$398,845,795	34%	\$758,895,426	66%
PERCENTILES of STATE AVERAGE				93rd Percentile of State Average = \$14,131				7th Percentile of State Average = \$6,031			