

SPECIAL EDUCATION FISCAL ADVISORY COMMITTEE REPORT



**Submitted to:
House Education Committee
Senate Education Committee
State Board of Education**

**Dwight D. Jones
Colorado Commissioner of Education
Colorado Department of Education
201 East Colfax Avenue
Denver, Colorado 80203**

December 2010

**Colorado State Board of Education
Members
December 2010**

Bob Schaffer (R), Chairman

4th Congressional District

Randy DeHoff (R), Vice-Chairman

6th Congressional District

Elaine Gantz Berman (D)

1st Congressional District

Jane Goff (D)

7th Congressional District

Peggy Littleton (R)

5th Congressional District

Marcia Neal (R)

3rd Congressional District

Angelika Schroeder (D)

2nd Congressional District

Dwight D. Jones

Commissioner of Education

Secretary to the State Board of
Education

201 East. Colfax Avenue, Room 506
Denver, Colorado 80203
(303) 866-6817 or (303) 866-6809; (303) 866-6761 Fax
www.cde.state.co.us

**SPECIAL EDUCATION
FISCAL ADVISORY COMMITTEE REPORT**

**Prepared by:
Special Education Fiscal Advisory Committee**

**Charm Paulmeno, Director
Student Support Services**

**Ed Steinberg, Assistant Commissioner
Student Support Services**

**Diana Sirko, Deputy Commissioner
Learning Services and Results**

**Colorado Department of Education
Exceptional Student Leadership Unit
1560 Broadway Suite 1175
Denver, Colorado 80202**

December 2010

Background

House Bill 06-1375 established the Colorado Special Education Fiscal Advisory Committee, by amending Article 20 of title 22, Colorado Revised Statutes. As specified in 22-20-114.5, the committee was appointed by the State Board of Education on September 14, 2006.

Membership is as follows:

1. State Director for Exceptional Student Leadership Unit in the Department
2. State Director for Student Support Services in the Department
3. A Special Education Director from a Board of Cooperative Services (BOCS)
4. A business official from a large urban or suburban administrative unit
5. A business official from a small rural administrative unit
6. Eight special education specialists with appropriate statewide geographic representation.

The work of the committee consists of:

1. Developing priorities and a process for applying for reimbursement for high-cost special education out-of-district children (22-20-114.5 (3));
2. Developing priorities and a process for applying for reimbursement for high-cost special education in-district children (22-20-114.5 (3));
3. Developing approval criteria for administrative units to access the high-cost pool and an allocation formula to assess district impact;
4. Reviewing administrative unit high-cost applications;
5. Recommending allocations to the State Board regarding administrative unit applications;
6. Developing the statutorily required report (22-20-114.5 (4)); and
7. Making recommendations regarding the future funding of special education (22-20-114.5 (5)).

Analysis of Special Education Data

Pursuant to 22-20-114.5 (4), the Department is required to provide the following data to the committee:

1. The extent to which the amount of special education funding appropriated for educational orphans, birth to three (Part C), Tier A and Tier B was distributed based on the needs of children with disabilities and the severity of the needs of such children (Appendix A);
2. The number of children with disabilities who received special education services from each administrative unit and the nature of the disability (Appendix B);
3. The patterns of identifying children with disabilities that include recognized incidence rates of over- and under-identification of children with disabilities at the administrative unit, state and national levels;
4. The number of hours of special education services that each administrative unit provides disaggregated by disability; and
5. The percentage of the school day during which children with disabilities receive special education services from the administrative unit disaggregated by disability.

Based on analysis of the data, the committee made the following observations:

Tier A and Tier B Funding

1. Tier A
 - \$1,250 per identified Special Education child
 - The dollar amount per student remains unchanged since 2006
 - The child count and amount of funding for Tier A has remained relatively constant between 2006-07 to 2009-10 (Appendix C)
2. Tier B
 - Statute allows up to a \$6,000 supplement for a limited percentage of eligible students
 - In 2009-10, actual Tier B funding was \$917 per student, which is 15% of the proposed \$6,000 supplement for Tier B students. For 2009-10, 22.4% of Tier A children qualified for Tier B funding (Appendix C)
 - Tier B funding has increased from 8.6% (\$518) of the proposed \$6,000 per Tier B student in 2006-07 to the current 15% (\$917) for 2009-10.

The following disability areas are eligible for Tier B funding:

- Vision, Hearing, Deaf/Blind, Significant Identifiable Emotional Disability, Autism, Traumatic Brain Injury, Multiple Disabilities, and Significant Limited Intellectual Capacity

- The child count and amount of funding for Tier B has remained relatively constant between 2006-07 to 2009-10 (Appendix C)

Flat funding since 2006-07 for Tier A at \$1,250 per student has not kept up with the increase in cost of services and has resulted in fluctuating funding for Tier B, ranging from 8.6% of \$6,000 (\$518 per student in 2006-07) to 15% of \$6,000 (\$917 per student in 2009-10). The current funding of \$917 per student still falls far short of the statutory intent of \$6,000 per Tier B student. The school districts must shoulder the increase in costs of educating both Tier A and Tier B students.

Additionally, according to the Colorado Legislative Council Report of July 2009, the average excess special education cost per any student with disabilities, was \$9,895. Comparing that average cost to the state revenue of \$1250 for Tier A plus \$917 for each Tier B eligible student plus federal funding, there remains at least a 66% gap between available funding and the average costs to educate a student with disabilities in Colorado. Another way to look at this is that as of 2007-08, Colorado school districts were paying \$523,143,901 in unreimbursed special education costs for students with disabilities (Appendix D).

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

Section 22-20-114.5(5), C.R.S., as amended, also requires the Special Education Fiscal Advisory Committee to submit an annual report to the House and Senate Education Committees that includes, at a minimum, a list of the administrative units that applied for and received high cost reimbursement during the preceding budget year. This report covers costs from 2008-09, paid in 2009-10.

Two million dollars was appropriated under the Exceptional Children's Educational Act to reimburse administrative units for students in high cost out-of-district placements or programs. This report represents the second year that an additional two million dollars was appropriated to reimburse administrative units for high cost students being served within the administrative unit. For the 2009-10 fiscal years, the Fiscal Advisory Committee continued to set the threshold for reimbursement at \$40,000 per student for high cost out of district placements and at \$25,000 per student for in-district high cost placements.

The committee adopted the following values to guide the decision making process:

- It is essential to communicate to the administrative units 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 administrative unit.
- Applications should be reimbursed at 100% of expenditures minus revenues until money runs out in order to honor the legislative intent of meaningful reimbursement.

The committee defined a child eligible for high cost reimbursement as any child with a disability, having an Individualized Education Plan (IEP), whose services cost more than the defined threshold, and the intensity of special education services and fiscal impact on the total district expenditures must differ significantly in the costs for other special education children in that administrative unit.

Using the same uniform process annually since 2006, the Committee reviewed applications from administrative units 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 Committee considered each district’s annual expenditures for special education, and the percentage those expenditures represented of the district’s total audited expenditures. What follows is a summary of the applications received for 2008-09 and paid in 2009-10:

- **Applications Submitted:**

- 82 for out-of-district high cost students
- 422 for in-district high cost students

- **Number of Applications Funded:**

- The \$2 million appropriated for out-of-district high cost students funded 37 (45%) of the 82 students
- The \$2 million appropriated for in-district high cost students funded 73 (17%) of the 422 students

- **Number of Administrative Units Receiving Funding:**

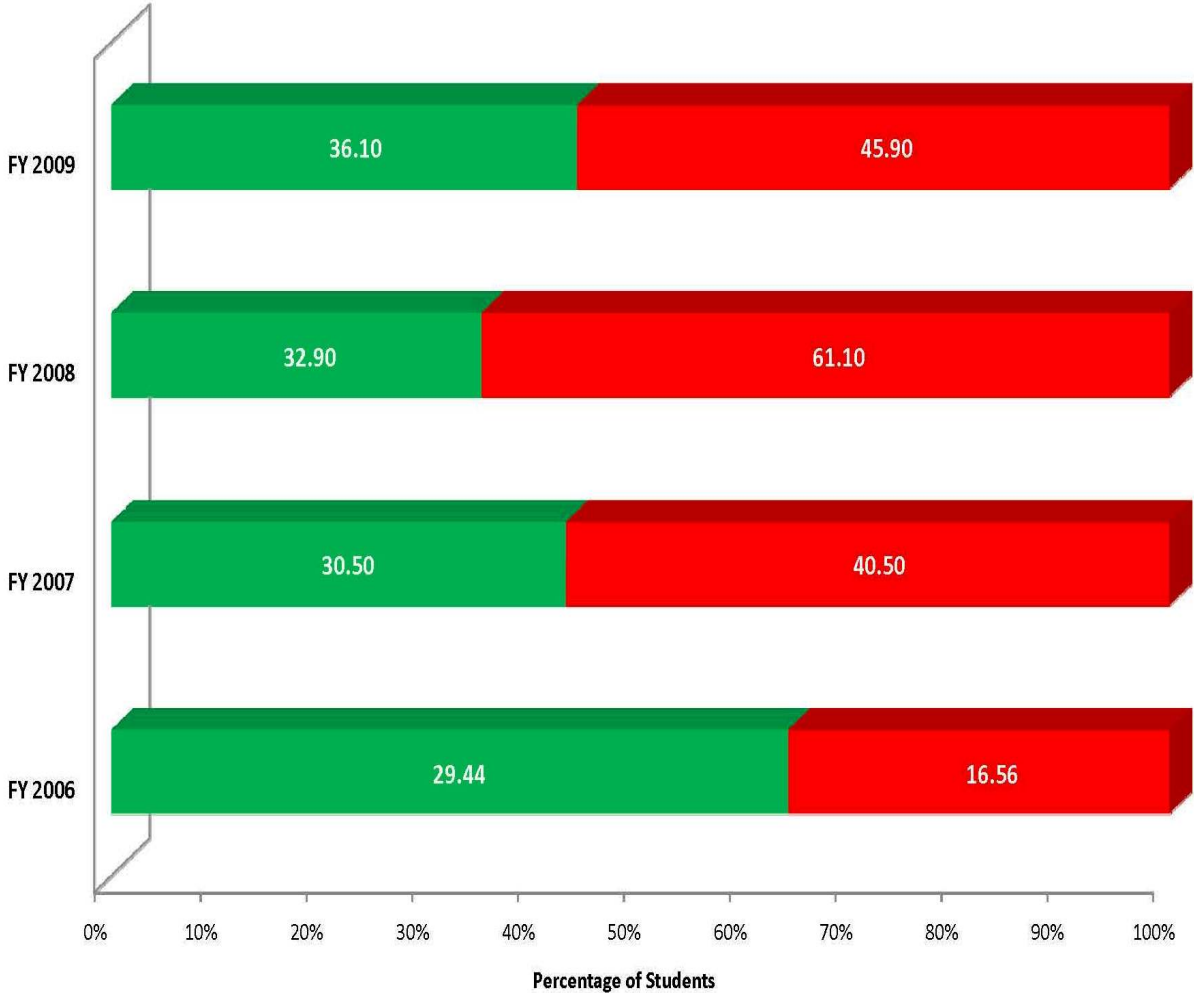
- 24 administrative units submitted applications for out-of-district high cost students; 18 administrative units received funding for all or some of the applications submitted.
- 29 administrative units submitted applications for in-district high cost students; 13 administrative units received funding for all or some of the applications submitted.

- **Additional Funding Needed for Colorado High Cost Students**

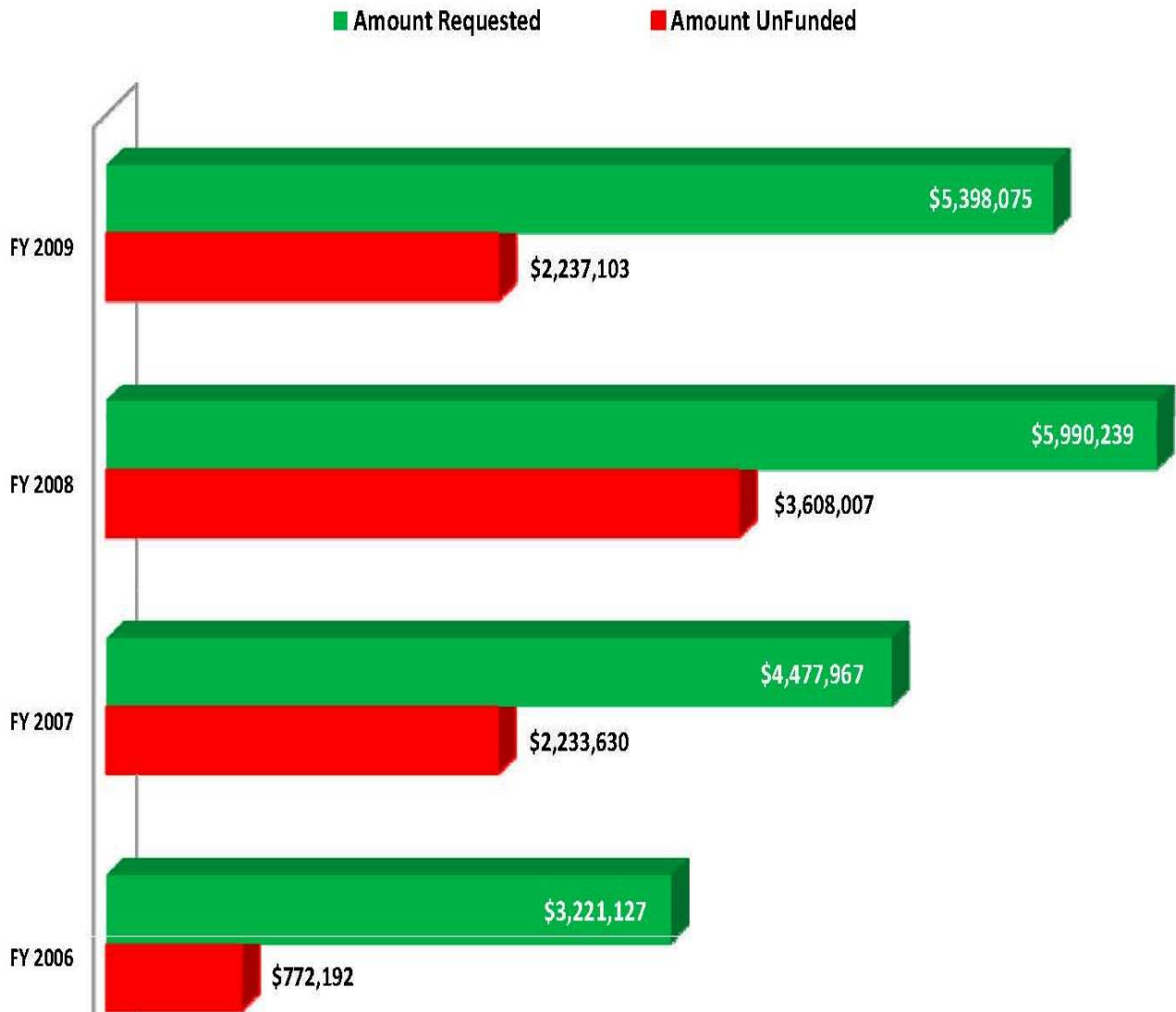
| | High Cost Out-of-District Students 2009-10 | High Cost In-District Students 2009-10 |
|---|---|---|
| Total Amount Requested by Administrative Units | 5,398,075 | 14,685,477 |
| Applicable Revenues | 1,160,972 | 4,308,573 |
| Cost Eligible for Funding After Deducting Applicable Revenues | 4,237,103 | 10,376,904 |
| Eligible Costs Funded | 2,000,000 | 2,000,000 |
| Additional Funding Needed | 2,237,103 | 8,376,904 |

High Cost Out-of-District Students, by Fiscal Year

■ #-Students Funded ■ #-Students UnFunded



Funding for High Cost Out-of-District Students, by Fiscal Year

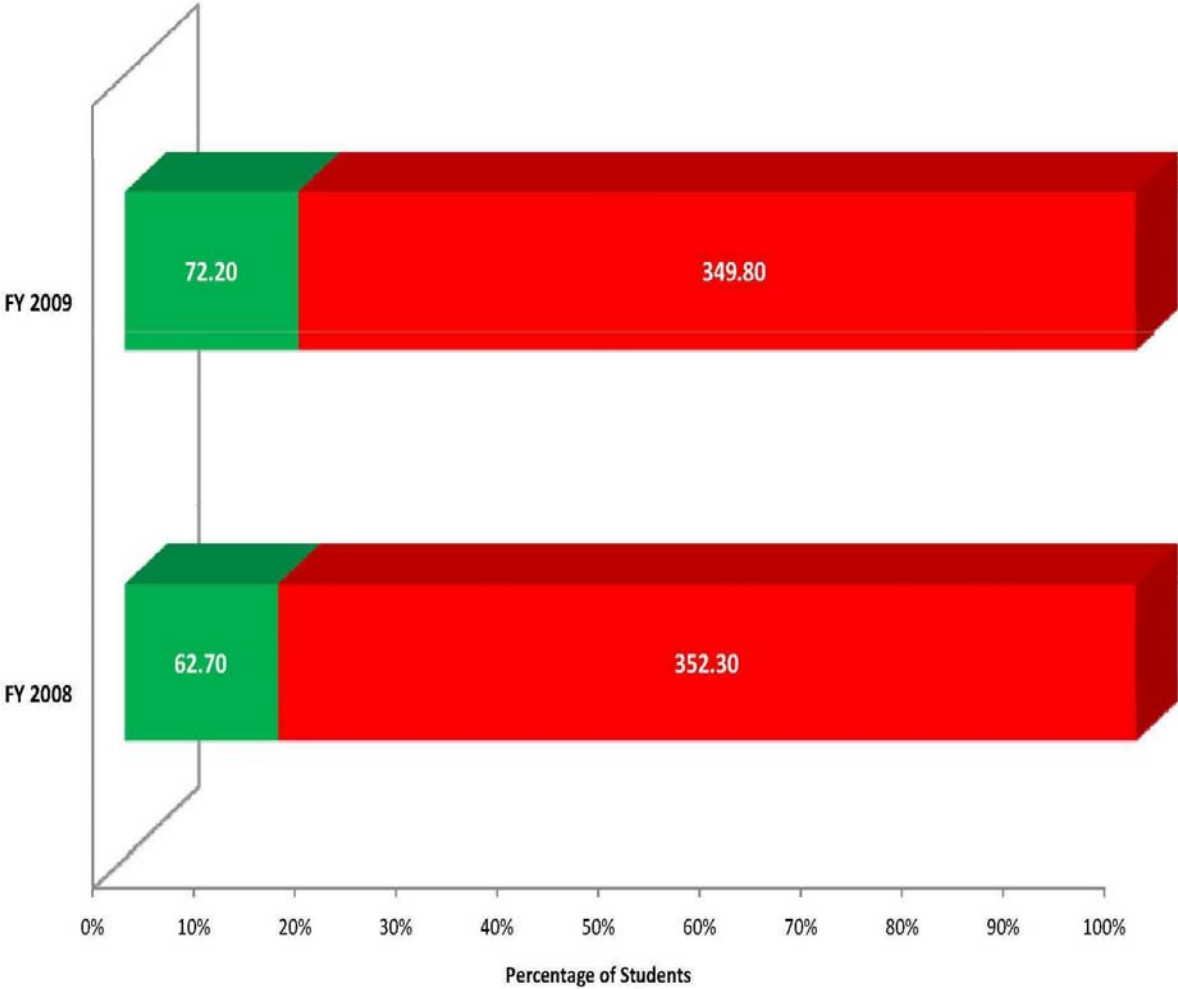


The total amount requested is the total cost prior to deducting applicable revenues.

The unfunded amount is total requested minus applicable revenue and the allocation of \$2,000,000.

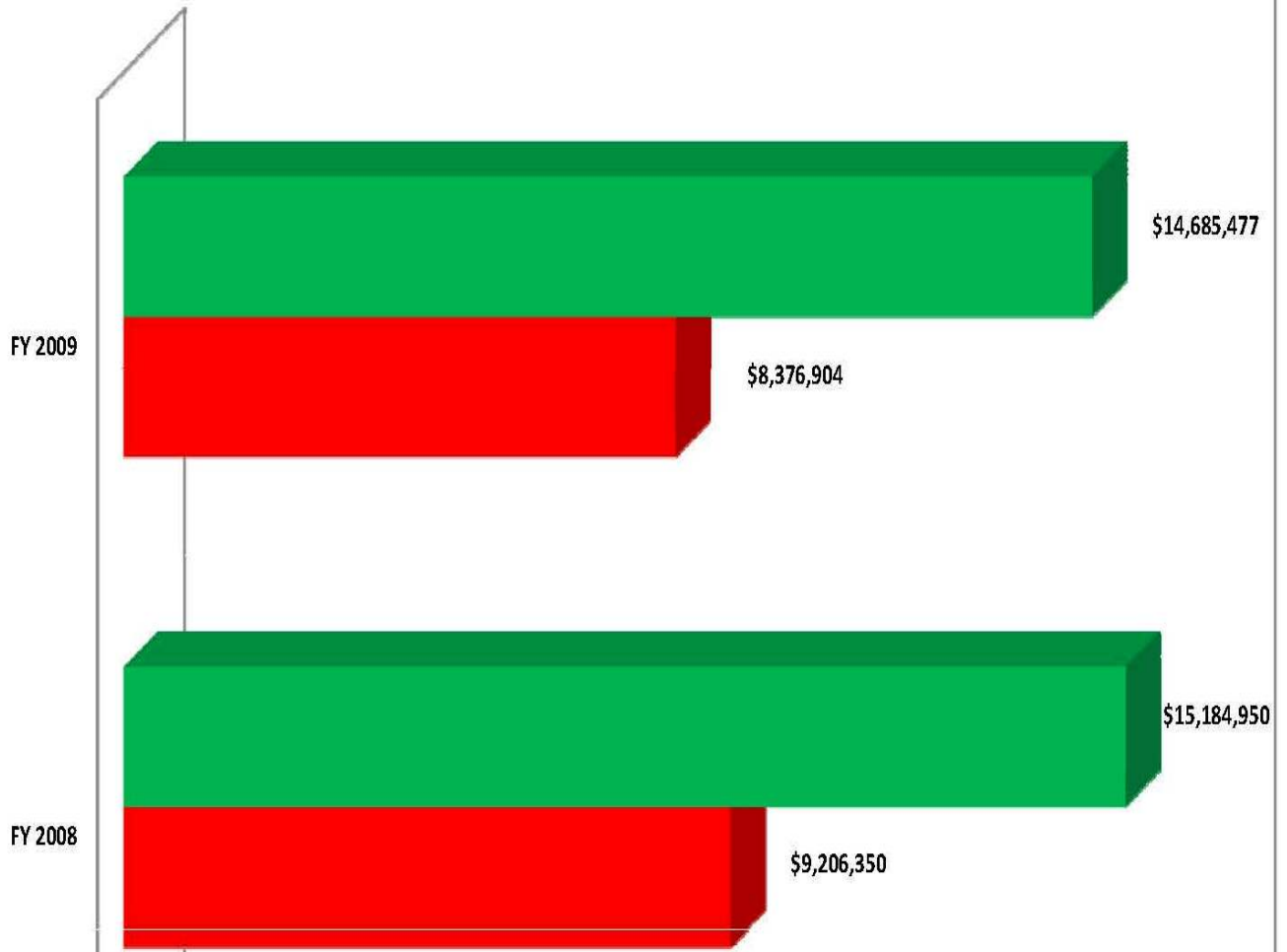
High Cost In-District Students, by Fiscal Year

■ #-Students Funded ■ #-Students UnFunded



Funding for High Cost In-District Students, by Fiscal Year

■ Amount Requested ■ Amount UnFunded



The total amount requested is the total cost prior to deducting applicable revenues.

The unfunded amount is total requested minus applicable revenue and the allocation of \$2,000,000.

**High Cost Reimbursement for Special Education
Students in Out-of-District Placements or Programs
2009-10**

| Administrative Unit | Amount Funded | Amount Not Funded |
|----------------------------------|--------------------|--------------------|
| Adams 1, Mapleton | \$ 83,105 | |
| Adams 12, Northglenn/Thornton | \$185,231 | \$363,231 |
| Adams 14, Commerce City | \$143,868 | |
| Adams 50, Westminster | \$ 57,310 | |
| Arapahoe 1, Englewood | \$ 64,102 | |
| Arapahoe 5, Cherry Creek | | \$830,784 |
| Arapahoe 6, Littleton | \$234,774 | \$ 35,850 |
| Adams/Arapahoe 28J, Aurora | | \$295,985 |
| Boulder RE-1J, St. Vrain | \$213,280 | \$ 46,340 |
| Boulder RE-2, Boulder | \$166,235 | \$220,183 |
| Denver 1, Denver | | \$171,742 |
| El Paso, Widefield | \$ 80,945 | |
| El Paso 8, Fountain/Ft. Carson | \$ 46,362 | |
| El Paso 11, Colorado Springs | | \$ 74,935 |
| El Paso 20, Academy | | \$ 39,045 |
| Ft. Lupton/Keenesburg Consortium | \$100,527 | |
| Jefferson R-1 | | \$159,008 |
| Larimer R-2J, Thompson | \$200,630 | |
| Larimer R-3, Park | \$ 29,660 | |
| Weld RE-4, Windsor | \$ 23,221 | |
| Centennial BOCES | \$ 57,683 | |
| East Central BOCES | \$151,505 | |
| Mount Evans BOCES | \$ 88,973 | |
| Ute Pass BOCES | \$ 72,589 | |
| TOTAL | \$2,000,000 | \$2,237,103 |

**High Cost Reimbursement for Special Education
Students in In-District Placements or Programs
2009-10**

| Administrative Unit | Amount Funded | Amount Not Funded |
|----------------------------------|--------------------|--------------------|
| Adams 12, Northglenn/Thornton | | \$1,911,627 |
| Adams 14, Commerce City | | \$ 291,783 |
| Arapahoe 6, Littleton | | \$ 232,323 |
| Boulder Re-1J, St. Vrain Valley | | \$ 53,948 |
| Boulder RE-2, Boulder | | \$1,517,782 |
| Delta 50, Delta | | \$ 254,123 |
| Denver 1, Denver | | \$1,159,881 |
| Douglas Re 1, Castle Rock | | \$ 209,760 |
| El Paso 8, Fountain/Ft. Carson | | \$ 193,669 |
| El Paso 11, Colorado Springs | | \$ 236,623 |
| El Paso 12, Cheyenne Mountain | \$138,129 | \$ 273,932 |
| El Paso 20, Academy | | \$ 217,439 |
| El Paso 49, Falcon | | \$ 18,887 |
| Ft. Lupton/Keenesburg Consortium | \$ 45,359 | \$ 65,663 |
| Larimer R-1, Poudre | | \$ 123,316 |
| Larimer R-2J, Thompson | | \$ 28,404 |
| Larimer R-3, Park | \$ 77,129 | |
| Mesa 51, Grand Junction | | \$ 118,138 |
| Weld 6, Greeley | | \$ 409,437 |
| Centennial BOCES | \$ 64,129 | \$ 16,122 |
| East Central BOCES | \$ 132,607 | \$ 36,791 |
| Mountain BOCES | \$502,264 | \$ 919,115 |
| Northeast BOCES | \$103,842 | |
| Pikes Peak BOCS | \$185,691 | |
| Rio Blanco BOCES | \$ 96,911 | |
| San Juan BOCES | \$136,680 | |
| Southeastern BOCES | \$ 43,014 | |
| Uncompahgre BOCS | \$ 67,128 | |
| Ute Pass BOCES | \$407,117 | \$88,141 |
| TOTAL | \$2,000,000 | \$8,376,904 |

Educational Orphans

Educational orphans are included in this report because, in order to be identified as an educational orphan, the child is one with a disability whose 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 administrative unit or who is legally emancipated (State statute 22-20-114 (1)(a)(l)(B)).

1. For the 2008-09 school year, 12 administrative units received funding under this part for 103 children. The total cost eligible for reimbursement was \$697,818. Administrative units received 71.7% of those costs reimbursed based on the \$50,000 appropriation from educational orphan funding alone. The per pupil reimbursement was \$4,854.37 (Appendix E).
2. For the 2009-10 school year, 12 administrative units received funding under this part for 112 children. The total cost eligible for reimbursement was \$733,042. Administrative units received 68% of those costs reimbursed based on the \$500,000 appropriation from educational orphan funding alone. The per pupil reimbursement was \$4,464.29 (Appendix E).

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

Birth to Three Evaluations (Part C)

Funding is provided under the Exceptional Children's Educational Act (ECEA) for evaluations of children, birth to three. For 2009-10, \$2,248,400 was appropriated to offset costs incurred by administrative units in conducting child find activities for children who are less than three years of age for eligibility for Part C services under the Individuals with Disabilities Education Act. This birth through two, child find activity is required under Section 22-10-118 of the ECEA. The payment for 2009-10 is based on evaluations of 4,099 children at a reimbursement rate of \$548.52 per child. (Appendix A)

Recommendations

Pursuant to 22-20-114.5(4), the committee is to recommend changes, if any, to the manner of distributing funds to administrative units for educational orphans and Tier A programs. In addition, the committee is to recommend changes, if any, to the categorization of children with disabilities for Tier A and Tier B children for the purpose of distributing funds.

Recognizing the current economic challenges in Colorado, the committee is making two sets of recommendations. The first recommendations are related to the short term, for fiscal year 2011-12:

1. Maintain current levels of funding for Tier A, Tier B and the High Cost Reimbursement funding.
2. At this time, the committee does not recommend changes to the categories of disabilities eligible for Tier B funding.
3. The percentage of reimbursed costs for educational orphans is larger than the percentage of funding for both Tier A and Tier B. Due to this and the small number of educational orphans and administrative units that have educational orphans, the committee recommends no changes be made to the \$500,000 allocation or the distribution of the allocations.
4. For birth to three evaluations (Part C), the committee recommends no changes be made to the statute regarding funding in this area.

The long-term recommendations reflect the committee's belief that we are obligated to give input related to the actual needs regarding funding for students with disabilities.

1. Tier A funding should increase at the same percentage increase as the total ECEA allocation is increased or at the rate of inflation, whichever is less. Any appropriation beyond that should be applied to Tier B.
2. Continue to seek additional funding for Tier B so that eligible students will be funded at a higher percentage level, with the goal of reaching the statutory intent of \$6,000 per Tier B eligible student.
3. Increase the funding appropriation for High Cost students, both out-of-district and in-district.

Closing Remarks

The committee appreciates the opportunity to assist with this important funding issue specific to serving children with disabilities. The committee believes that the high cost appropriation is a critical step toward meeting the needs of districts that are financially impacted by serving high cost children. We commend the General Assembly for its leadership in recognizing this critical need.

Special Education Fiscal Advisory Committee Members

Ed Steinberg

Assistant Commissioner , CDE
Exceptional Student Leadership Unit

Charm Paulmeno

Director Student Support Services
Colorado Department of Education

Vacancy

Director of Special Education
Southeast Region

Jon Paul Burden

Director of Special Education
Weld RE-4, North Central Region

Randy Boyer

Director of Special Education
San Juan BOCES, Southwest Region

Tamara Durbin

Director of Special Education
Northeast CO BOCES, Northeast Region

Leanne Emm

Business Official
Jefferson County SD, Large Urban AU

Lucinda Hundley

Director of Special Education
Littleton Public Schools, Metro Region

Troy Lange

Director of Special Education
Mountain BOCES, Northwest Region

Suzanne O'Dea

Director of Special Education
Gunnison RE-1J, West Central Region

Carolena Steen Ph.D.

Director of Special Education
Cheyenne Mountain, Pikes Peak Region

Karen Strakbein

Business Official
Summit SD, Small Rural AU

APPENDIX A

**Total Special Education Exceptional Children's
Educational Act (ECEA) Allocation
for 2008-09, 2009-10**

**Special Education Payments Under the
Exceptional Children's Education Act,
Fiscal Year 2008-09**

- Column 1 -- Under the Special Education funding formula, administrative units will receive \$1,250 for each child with disabilities that was reported on the December 1, 2007 special education count.

- Column 2 -- An additional \$6,000 per student (or proportion of thereof) of the remaining funds will be distributed to administrative units for a percentage of the children reported on the December 1, 2007 count with the following disabilities: significant limited intellectual disability, significant identifiable emotional disability, hearing disability, vision disability, autism, traumatic brain injury, deaf-blind, and multiple disabilities. This percentage is determined by the amount of funding appropriated.

- Column 3 -- Total allocations to administrative units based on student count estimates provided by the Charter School Institute for new charter schools in FY09 for which no student count data is available.

- Column 4 -- The remaining 10% of ECEA funds distributed in March, adjusted according to actual Charter School Institute student counts.

**Special Education Payments Under the
Exceptional Children's Education Act,
Fiscal Year 2008-09**

| Total Special Education ECEA Allocation for 2008-09 | | | | |
|--|--|---|---|--|
| Administrative Units | 1 | 2 | 3 | 4 |
| | Tier A | \$982 / Tier B student 16.3655% | ECEA | ECEA |
| | Per Pupil Funding \$1,250 | Tier B Funding Max \$6,000/student | Preliminary Allocation FY08-09 | 10% Payment March FY08-09 |
| Adams 1, Mapleton | 687,500 | 140,416 | 827,916 | 82,846 |
| Adams 12, Northglenn-Thornton | 4,397,500 | 730,555 | 5,128,055 | 513,090 |
| Adams 14, Commerce City | 897,500 | 144,343 | 1,041,843 | 104,241 |
| Adams 27J, Brighton | 1,618,750 | 210,133 | 1,828,883 | 182,970 |
| Adams 50, Westminster | 1,305,000 | 185,584 | 1,490,584 | 149,131 |
| Arapahoe 1, Englewood | 605,000 | 96,229 | 701,229 | 70,160 |
| Arapahoe 2, Sheridan | 251,250 | 35,349 | 286,599 | 28,674 |
| Arapahoe 5, Cherry Creek | 6,426,250 | 1,296,146 | 7,722,396 | 772,744 |
| Arapahoe 6, Littleton | 2,136,250 | 400,627 | 2,536,877 | 253,844 |
| Adams-Arapahoe 28J, Aurora | 4,608,750 | 970,145 | 5,578,895 | 558,267 |
| Boulder RE1J, St. Vrain Valley | 2,653,750 | 527,296 | 3,181,046 | 318,310 |
| Boulder RE2, Boulder Valley | 3,708,750 | 616,651 | 4,325,401 | 432,780 |
| Delta 50(J), Delta | 802,500 | 96,229 | 898,729 | 89,910 |
| Denver 1, Denver | 11,652,500 | 2,159,261 | 13,811,761 | 1,382,016 |
| Douglas Re 1, Castle Rock | 5,437,500 | 897,663 | 6,325,163 | 632,862 |
| El Paso 2, Harrison | 1,588,750 | 255,301 | 1,844,051 | 184,504 |
| El Paso 3, Widefield | 1,422,500 | 283,777 | 1,706,277 | 170,738 |
| El Paso 8, Fountain | 1,013,750 | 182,639 | 1,196,389 | 119,710 |
| El Paso 11, Colorado Springs | 3,286,250 | 453,651 | 3,739,901 | 374,167 |
| El Paso 12, Cheyenne Mountain | 318,750 | 54,006 | 372,756 | 37,297 |
| El Paso 20, Academy | 2,122,500 | 380,006 | 2,502,506 | 250,399 |
| El Paso 38, Lewis-Palmer | 650,000 | 140,416 | 790,416 | 79,096 |
| El Paso 49, Falcon | 1,633,750 | 281,813 | 1,915,563 | 191,666 |
| Fort Lupton/Keenesburg | 460,000 | 80,518 | 540,518 | 54,083 |
| Fremont Re-1, Canon City | 756,250 | 102,121 | 858,371 | 85,877 |
| Gunnison | 162,500 | 20,620 | 183,120 | 18,320 |
| Jefferson R-1, Lakewood | 9,958,750 | 1,750,778 | 11,709,528 | 1,171,634 |
| Larimer R-1, Poudre | 3,292,500 | 719,754 | 4,012,254 | 401,505 |
| Larimer R-2J, Thompson | 2,132,500 | 325,018 | 2,457,518 | 245,878 |
| Larimer R-3, Park | 136,250 | 19,639 | 155,889 | 15,596 |
| Logan Re-1, Valley | 467,500 | 78,554 | 546,054 | 54,636 |
| Mesa 51 | 3,288,750 | 595,049 | 3,883,799 | 388,611 |
| Moffat Re 1, Craig | 318,750 | 43,205 | 361,955 | 36,212 |
| Montrose Re-1J, Montrose | 683,750 | 111,940 | 795,690 | 79,613 |
| Morgan Re-3, Fort Morgan | 365,000 | 54,006 | 419,006 | 41,922 |
| Pueblo 60, Urban | 2,728,750 | 568,537 | 3,297,287 | 329,950 |
| Pueblo 70, Rural | 1,130,000 | 172,819 | 1,302,819 | 130,349 |
| Weld Re-4, Windsor | 500,000 | 71,681 | 571,681 | 57,196 |
| Weld 6, Greeley | 2,771,250 | 503,729 | 3,274,979 | 327,694 |
| Centennial BOCES | 1,496,250 | 243,518 | 1,739,768 | 174,072 |
| East Central BOCES | 1,288,750 | 194,422 | 1,483,172 | 148,393 |
| Mountain BOCES | 2,866,250 | 453,651 | 3,319,901 | 332,167 |
| Mt. Evans BOCES | 383,750 | 60,880 | 444,630 | 44,487 |
| Northeast Colorado BOCES | 698,750 | 73,645 | 772,395 | 77,268 |
| Northwest Colorado BOCES | 853,750 | 85,428 | 939,178 | 93,951 |
| Pikes Peak BOCES | 490,000 | 88,374 | 578,374 | 57,872 |
| Rio Blanco BOCES | 205,000 | 31,422 | 236,422 | 23,654 |
| San Juan BOCES | 1,076,250 | 219,952 | 1,296,202 | 129,706 |
| San Luis Valley BOCES | 838,750 | 141,398 | 980,148 | 98,070 |
| Santa Fe Trail BOCES | 545,000 | 81,500 | 626,500 | 62,682 |
| South Central BOCES | 1,031,250 | 123,723 | 1,154,973 | 107,720 |
| Southeastern BOCES | 586,250 | 82,482 | 668,732 | 66,905 |
| Southwest BOCES | 675,000 | 114,886 | 789,886 | 79,033 |
| Uncompahgre BOCES | 226,250 | 27,494 | 253,744 | 25,385 |
| Ute Pass BOCES | 680,000 | 121,759 | 801,759 | 80,223 |
| Charter School Institute | 351,250 | 23,566 | 374,816 | 38,344 |
| TOTAL | 102,670,000 | \$ 17,914,303 | \$ 120,584,303 | \$ 12,058,430 |

Special Education Payments Under the Exceptional Children's Education Act, Fiscal Year 2009-10

- **PENDING BOARD APPROVAL**

- Column 1 -- Under the Special Education funding formula, administrative units will receive \$1,250 for each child with disabilities that was reported on the December 1, 2008 special education count.
- Column 2 -- An additional \$6,000 per student (or proportion of thereof) of the remaining funds will be distributed to administrative units for a percentage of the children reported on the December 1, 2008 count with the following disabilities: significant limited intellectual disability, significant identifiable emotional disability, hearing disability, vision disability, autism, traumatic brain injury, deaf-blind, and multiple disabilities. This percentage is determined by the amount of funding appropriated.
- Column 3 -- Total allocations to administrative units based on student count estimates provided by the Charter School Institute for new charter schools in FY10 for which no student count data is available.
- Column 4 -- Percent of allocation (90%) to be paid in September. The remaining 10% of ECEA funds will be distributed in March or April to allow for adjustments to actual Charter School Institute student counts.

**Special Education Payments Under the
Exceptional Children's Education Act,
Fiscal Year 2009-10**

| Total Special Education ECEA Allocation for 2009-10 | | | | |
|--|---|--|--|---------------------------------------|
| Administrative Units | 1 | 2 | 3 | 4 |
| | Tier A Per Pupil Funding \$1,250 | \$917 / Student 15.2772% Tier B Funding Max \$6000 | ECEA Preliminary Allocation FY09-10 | ECEA 10% Payment May FY09-10 |
| Adams 1, Mapleton | 722,500 | 135,662 | 858,162 | 85,771 |
| Adams 12, Northglenn-Thornton | 4,501,250 | 736,973 | 5,238,223 | 523,580 |
| Adams 14, Commerce City | 968,750 | 155,828 | 1,124,578 | 112,406 |
| Adams 27J, Brighton | 1,795,000 | 200,743 | 1,995,743 | 199,508 |
| Adams 50, Westminster | 1,278,750 | 174,160 | 1,452,910 | 145,234 |
| Arapahoe 1, Englewood | 580,000 | 109,079 | 689,079 | 68,872 |
| Arapahoe 2, Sheridan | 257,500 | 35,749 | 293,249 | 29,313 |
| Arapahoe 5, Cherry Creek | 6,895,000 | 1,245,705 | 8,140,705 | 813,660 |
| Arapahoe 6, Littleton | 1,941,250 | 346,487 | 2,287,737 | 228,660 |
| Adams-Arapahoe 28J, Aurora | 4,767,500 | 891,884 | 5,659,384 | 565,645 |
| Boulder RE1J, St. Vrain Valley | 2,646,250 | 485,816 | 3,132,066 | 313,047 |
| Boulder RE2, Boulder Valley | 3,668,750 | 589,395 | 4,258,145 | 425,620 |
| Delta 50(J), Delta | 782,500 | 96,247 | 878,747 | 87,843 |
| Denver 1, Denver | 11,367,500 | 1,996,428 | 13,363,928 | 1,335,735 |
| Douglas Re 1, Castle Rock | 6,216,250 | 943,216 | 7,159,466 | 715,636 |
| El Paso 2, Harrison | 1,503,750 | 233,742 | 1,737,492 | 173,672 |
| El Paso 3, Weld | 1,426,250 | 241,075 | 1,667,325 | 166,653 |
| El Paso 8, Fountain | 1,083,750 | 176,910 | 1,260,660 | 126,008 |
| El Paso 11, Colorado Springs | 3,298,750 | 418,902 | 3,717,652 | 371,627 |
| El Paso 12, Cheyenne Mountain | 320,000 | 47,665 | 367,665 | 36,751 |
| El Paso 20, Academy | 2,163,750 | 400,569 | 2,564,319 | 256,300 |
| El Paso 38, Lewis-Palmer | 673,750 | 113,663 | 787,413 | 78,704 |
| El Paso 49, Falcon | 1,717,500 | 276,823 | 1,994,323 | 199,341 |
| Fort Lupton/Keenesburg | 465,000 | 76,081 | 541,081 | 54,083 |
| Fremont Re-1, Canon City | 741,250 | 106,329 | 847,579 | 84,723 |
| Gunnison | 156,250 | 13,750 | 170,000 | 16,995 |
| Jefferson R-1, Lakewood | 10,063,750 | 1,710,438 | 11,774,188 | 1,176,855 |
| Larimer R-1, Poudre | 3,246,250 | 659,060 | 3,905,310 | 390,314 |
| Larimer R-2J, Thompson | 2,280,000 | 344,654 | 2,624,654 | 262,352 |
| Larimer R-3, Park | 125,000 | 20,166 | 145,166 | 14,510 |
| Logan Re-1, Valley | 438,750 | 67,831 | 506,581 | 50,636 |
| Mesa 51 | 3,213,750 | 525,231 | 3,738,981 | 373,725 |
| Moffat Re 1, Craig | 296,250 | 35,749 | 331,999 | 33,188 |
| Montrose Re-1J, Montrose | 728,750 | 115,496 | 844,246 | 84,387 |
| Morgan Re-3, Fort Morgan | 381,250 | 61,414 | 442,664 | 44,246 |
| Pueblo 60, Urban | 2,668,750 | 534,397 | 3,203,147 | 320,139 |
| Pueblo 70, Rural | 1,123,750 | 148,495 | 1,272,245 | 127,176 |
| Weld Re-4, Windsor | 518,750 | 68,748 | 587,498 | 58,727 |
| Weld 6, Greeley | 2,740,000 | 426,235 | 3,166,235 | 316,483 |
| Centennial BOCES | 1,451,250 | 272,240 | 1,723,490 | 172,259 |
| East Central BOCES | 1,298,750 | 191,576 | 1,490,326 | 148,970 |
| Mountain BOCES | 2,902,500 | 412,485 | 3,314,985 | 331,363 |
| Mt. Evans BOCES | 401,250 | 65,081 | 466,331 | 46,612 |
| Northeast Colorado BOCES | 685,000 | 68,748 | 753,748 | 75,352 |
| Northwest Colorado BOCES | 778,750 | 70,581 | 849,331 | 84,910 |
| Pikes Peak BOCES | 451,250 | 78,830 | 530,080 | 52,982 |
| Rio Blanco BOCES | 181,250 | 25,666 | 206,916 | 20,683 |
| San Juan BOCES | 991,250 | 195,243 | 1,186,493 | 118,585 |
| San Luis Valley BOCES | 867,500 | 112,746 | 980,246 | 97,987 |
| Santa Fe Trail BOCES | 518,750 | 70,581 | 589,331 | 58,910 |
| South Central BOCES | 1,002,500 | 123,746 | 1,126,246 | 112,584 |
| Southeastern BOCES | 443,750 | 57,748 | 501,498 | 50,131 |
| Southwest BOCES | 651,250 | 98,996 | 750,246 | 74,992 |
| Uncompahgre BOCES | 243,750 | 32,082 | 275,832 | 27,573 |
| Ute Pass BOCES | 608,750 | 119,162 | 727,912 | 72,752 |
| Charter School Institute | 345,000 | 35,749 | 380,749 | 43,664 |
| TOTAL | \$ 103,586,250 | \$ 16,998,053 | \$ 120,584,303 | \$ 12,058,430 |

**Funding Under the Exceptional Children's Educational Act
for Evaluations of Children, Birth to Three, 2009-10**

| Administrative Unit | Number of Children Evaluated | Payment |
|--------------------------------|---|--------------------|
| Adams 1, Mapleton | 59 | 31,702 |
| Adams 12, Northglenn-Thornton | 262 | 140,794 |
| Adams 14, Commerce City | 77 | 41,378 |
| Adams 27J, Brighton | 105 | 56,425 |
| Adams 50, Westminster | 109 | 58,574 |
| Arapahoe 1, Englewood | 20 | 10,748 |
| Arapahoe 2, Sheridan | * | 3,762 |
| Arapahoe 5, Cherry Creek | 326 | 175,186 |
| Arapahoe 6, Littleton | 41 | 22,033 |
| Adams-Arapahoe 28J, Aurora | 87 | 46,752 |
| Boulder RE1J, St. Vrain Valley | 191 | 102,640 |
| Boulder RE2, Boulder Valley | 189 | 101,565 |
| Delta 50(J), Delta | 18 | 9,673 |
| Denver 1, Denver | 504 | 270,840 |
| Douglas Re 1, Castle Rock | 242 | 130,046 |
| El Paso 2, Harrison | 45 | 24,182 |
| El Paso 3, Widefield | 46 | 24,720 |
| El Paso 8, Fountain | 35 | 18,808 |
| El Paso 11, Colorado Springs | 78 | 41,916 |
| El Paso 12, Cheyenne Mountain | * | 5,911 |
| El Paso 20, Academy | 28 | 15,047 |
| El Paso 38, Lewis-Palmer | 16 | 8,598 |
| El Paso 49, Falcon | 76 | 40,841 |
| Fort Lupton/Keenesburg | 17 | 9,135 |
| Fremont Re-1, Canon City | 32 | 17,196 |
| Gunnison | 16 | 8,598 |
| Jefferson R-1, Lakewood | 421 | 226,237 |
| Larimer R-1, Poudre | 138 | 74,159 |
| Larimer R-2J, Thompson | 59 | 31,705 |
| Logan Re-1, Valley | 38 | 20,420 |
| Mesa 51 | 129 | 69,322 |
| Moffat Re 1, Craig | * | 7,523 |
| Montrose Re-1J, Montrose | * | 3,762 |
| Morgan Re-3, Fort Morgan | * | 1,075 |
| Pueblo 60, Urban | 92 | 49,439 |
| Pueblo 70, Rural | 63 | 33,855 |
| Weld Re-4, Windsor | 17 | 9,135 |
| Weld 6, Greeley | 62 | 33,318 |
| East Central BOCES | 61 | 32,780 |
| Mt. Evans BOCES | * | 1,075 |
| Southwest BOCES | * | 8,061 |
| Mountain BOCES | 146 | 78,458 |
| Northeast Colorado BOCES | * | 3,224 |
| Northwest Colorado BOCES | 26 | 13,972 |
| Pikes Peak BOCES | * | 5,911 |
| San Juan BOCES | 41 | 22,033 |
| San Luis Valley BOCES | 36 | 19,346 |
| Santa Fe Trail BOCES | 21 | 11,285 |
| South Central BOCES | 39 | 20,958 |
| Southeastern BOCES | 41 | 22,033 |
| Uncompahgre BOCES | * | 4,299 |
| Centennial BOCES | 25 | 13,435 |
| Ute Pass BOCES | 25 | 13,435 |
| Rio Blanco BOCES | * | 1,075 |
| Total | 4099 | \$2,248,400 |

* Fewer than 16 children

APPENDIX B

**Special Education Students, Ages Birth to 21, by
Disability and Gender, 2006-07 to 2009-10**

| Total Students Served on December 1st | | | | | | | | | | | | |
|---|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| 20062007 | | | | | | 20072008 | | | | | | |
| Primary Disability | Female | Percent of Total | Male | Percent of Total | Total Served | Percent of Total | Female | Percent of Total | Male | Percent of Total | Total Served | Percent of Total |
| Significant Limited Intellectual Capacity | 1,529 | 44.50% | 1,907 | 55.50% | 3,436 | 4.12% | 1,420 | 43.28% | 1,861 | 56.72% | 3,281 | 3.97% |
| Emotional Disability | 1,866 | 23.43% | 6,099 | 76.57% | 7,965 | 9.55% | 1,772 | 23.38% | 5,806 | 76.62% | 7,578 | 9.18% |
| Specific Learning Disability | 9,982 | 33.11% | 20,162 | 66.89% | 30,144 | 36.16% | 10,049 | 33.69% | 19,777 | 66.31% | 29,826 | 36.13% |
| Hearing Disability | 667 | 48.33% | 713 | 51.67% | 1,380 | 1.66% | 679 | 48.22% | 729 | 51.78% | 1,408 | 1.71% |
| Visual Disability | 118 | 39.20% | 183 | 60.80% | 301 | 0.36% | 125 | 38.82% | 197 | 61.18% | 322 | 0.39% |
| Physical Disability | 2,617 | 27.31% | 6,964 | 72.69% | 9,581 | 11.49% | 2,688 | 27.60% | 7,052 | 72.40% | 9,740 | 11.80% |
| Autism | 292 | 15.41% | 1,603 | 84.59% | 1,895 | 2.27% | 343 | 15.19% | 1,915 | 84.81% | 2,258 | 2.74% |
| Traumatic Brain Injury | 127 | 30.53% | 289 | 69.47% | 416 | 0.50% | 128 | 30.99% | 285 | 69.01% | 413 | 0.50% |
| Speech or Language Impairment | 7,300 | 35.07% | 13,517 | 64.93% | 20,817 | 24.97% | 7,059 | 34.81% | 13,218 | 65.19% | 20,277 | 24.56% |
| Deaf-Blind | 13 | 44.83% | 16 | 55.17% | 29 | 0.03% | 12 | 41.38% | 17 | 58.62% | 29 | 0.04% |
| Multiple Disabilities | 1,291 | 41.73% | 1,803 | 58.27% | 3,094 | 3.71% | 1,306 | 41.98% | 1,805 | 58.02% | 3,111 | 3.77% |
| Preschooler with a Disability | 1,241 | 29.46% | 2,972 | 70.54% | 4,213 | 5.05% | 1,244 | 29.37% | 2,992 | 70.63% | 4,236 | 5.13% |
| Infant/Toddler with a Disability | 43 | 43.00% | 57 | 57.00% | 100 | 0.12% | 25 | 31.25% | 55 | 68.75% | 80 | 0.10% |
| State Total | 27,086 | 32.49% | 56,285 | 67.51% | 83,371 | 100.00% | 26,850 | 32.52% | 55,709 | 67.48% | 82,559 | 100.00% |
| 20082009 | | | | | | | | | | | | |
| Primary Disability | Female | Percent of Total | Male | Percent of Total | Total Served | Percent of Total | Female | Percent of Total | Male | Percent of Total | Total Served | Percent of Total |
| Significant Limited Intellectual Capacity | 1,356 | 43.12% | 1,789 | 56.88% | 3,145 | 3.78% | 1,352 | 44.17% | 1,709 | 55.83% | 3,061 | 3.68% |
| Emotional Disability | 1,727 | 23.52% | 5,617 | 76.48% | 7,344 | 8.84% | 1,628 | 23.13% | 5,410 | 76.87% | 7,038 | 8.45% |
| Specific Learning Disability | 10,367 | 34.50% | 19,678 | 65.50% | 30,045 | 36.15% | 10,706 | 35.21% | 19,697 | 64.79% | 30,403 | 36.52% |
| Hearing Disability | 709 | 48.66% | 748 | 51.34% | 1,457 | 1.75% | 699 | 48.58% | 740 | 51.42% | 1,439 | 1.73% |
| Visual Disability | 141 | 42.60% | 190 | 57.40% | 331 | 0.40% | 140 | 42.30% | 191 | 57.70% | 331 | 0.40% |
| Physical Disability | 2,758 | 28.28% | 6,996 | 71.72% | 9,754 | 11.74% | 2,780 | 28.31% | 7,041 | 71.69% | 9,821 | 11.80% |
| Autism | 417 | 15.18% | 2,330 | 84.82% | 2,747 | 3.31% | 470 | 14.71% | 2,726 | 85.29% | 3,196 | 3.84% |
| Traumatic Brain Injury | 141 | 33.65% | 278 | 66.35% | 419 | 0.50% | 153 | 34.85% | 286 | 65.15% | 439 | 0.53% |
| Speech or Language Impairment | 6,916 | 34.21% | 13,302 | 65.79% | 20,218 | 24.33% | 6,630 | 33.92% | 12,918 | 66.08% | 19,548 | 23.48% |
| Deaf-Blind | 13 | 46.43% | 15 | 53.57% | 28 | 0.03% | 12 | 44.44% | 15 | 55.56% | 27 | 0.03% |
| Multiple Disabilities | 1,283 | 40.79% | 1,862 | 59.21% | 3,145 | 3.78% | 1,324 | 41.39% | 1,875 | 58.61% | 3,199 | 3.84% |
| Preschooler with a Disability | 1,292 | 29.05% | 3,156 | 70.95% | 4,448 | 5.35% | 1,301 | 27.68% | 3,399 | 72.32% | 4,700 | 5.65% |
| Infant/Toddler with a Disability | 8 | 28.57% | 20 | 71.43% | 28 | 0.03% | 20 | 45.45% | 24 | 54.55% | 44 | 0.05% |
| State Total | 27,128 | 32.64% | 55,981 | 67.36% | 83,109 | 100.00% | 27,215 | 32.69% | 56,031 | 67.31% | 83,246 | 100.00% |

APPENDIX C

**Tier A to Tier B Four-Year Comparison by Administrative
Unit, Colorado, 2006-07 to 2009-10**

| | Tier A Four Year comparison | | | |
|-------------------------------|-----------------------------|-------------------|-------------------|-------------------|
| Administrative Units | Tier A 2009-10 | Tier A 2008-09 | Tier A 2007-08 | Tier A 2006-07 |
| Adams 1, Mapleton | \$ 722,500.00 | \$ 687,500.00 | \$ 708,750.00 | \$ 680,000.00 |
| Adams 12, Northglenn-Thorn | \$ 4,501,250.00 | \$ 4,397,500.00 | \$ 4,290,000.00 | \$ 4,292,500.00 |
| Adams 14, Commerce City | \$ 968,750.00 | \$ 897,500.00 | \$ 903,750.00 | \$ 950,000.00 |
| Adams 27J, Brighton | \$ 1,795,000.00 | \$ 1,618,750.00 | \$ 1,552,500.00 | \$ 1,372,500.00 |
| Adams 50, Westminster | \$ 1,278,750.00 | \$ 1,305,000.00 | \$ 1,346,250.00 | \$ 1,322,500.00 |
| Arapahoe 1, Englewood | \$ 580,000.00 | \$ 605,000.00 | \$ 606,250.00 | \$ 636,250.00 |
| Arapahoe 2, Sheridan | \$ 257,500.00 | \$ 251,250.00 | \$ 267,500.00 | \$ 315,000.00 |
| Arapahoe 5, Cherry Creek | \$ 6,895,000.00 | \$ 6,426,250.00 | \$ 6,525,000.00 | \$ 6,520,000.00 |
| Arapahoe 6, Littleton | \$ 1,941,250.00 | \$ 2,136,250.00 | \$ 2,152,500.00 | \$ 2,233,750.00 |
| Adams-Arapahoe 28J, Aurora | \$ 4,767,500.00 | \$ 4,608,750.00 | \$ 4,626,250.00 | \$ 4,570,000.00 |
| Boulder RE1J, St. Vrain Valle | \$ 2,646,250.00 | \$ 2,653,750.00 | \$ 2,635,000.00 | \$ 2,520,000.00 |
| Boulder RE2, Boulder Valley | \$ 3,668,750.00 | \$ 3,708,750.00 | \$ 3,867,500.00 | \$ 3,970,000.00 |
| Delta 50(J), Delta | \$ 782,500.00 | \$ 802,500.00 | \$ 848,750.00 | \$ 822,500.00 |
| Denver 1, Denver | \$ 11,367,500.00 | \$ 11,652,500.00 | \$ 11,602,500.00 | \$ 11,671,250.00 |
| Douglas Re 1, Castle Rock | \$ 6,216,250.00 | \$ 5,437,500.00 | \$ 5,513,750.00 | \$ 5,233,750.00 |
| El Paso 2, Harrison | \$ 1,503,750.00 | \$ 1,588,750.00 | \$ 1,641,250.00 | \$ 1,631,250.00 |
| El Paso 3, Widefield | \$ 1,426,250.00 | \$ 1,422,500.00 | \$ 1,446,250.00 | \$ 1,512,500.00 |
| El Paso 8, Fountain | \$ 1,083,750.00 | \$ 1,013,750.00 | \$ 858,750.00 | \$ 910,000.00 |
| El Paso 11, Colorado Springs | \$ 3,298,750.00 | \$ 3,286,250.00 | \$ 3,502,500.00 | \$ 3,605,000.00 |
| El Paso 12, Cheyenne Mount | \$ 320,000.00 | \$ 318,750.00 | \$ 298,750.00 | \$ 280,000.00 |
| El Paso 20, Academy | \$ 2,163,750.00 | \$ 2,122,500.00 | \$ 2,097,500.00 | \$ 2,012,500.00 |
| El Paso 38, Lewis-Palmer | \$ 673,750.00 | \$ 650,000.00 | \$ 638,750.00 | \$ 632,500.00 |
| El Paso 49, Falcon | \$ 1,717,500.00 | \$ 1,633,750.00 | \$ 1,552,500.00 | \$ 1,388,750.00 |
| Fort Lupton/Keenesburg | \$ 465,000.00 | \$ 460,000.00 | \$ 477,500.00 | \$ 546,250.00 |
| Fremont Re-1, Canon City | \$ 741,250.00 | \$ 756,250.00 | \$ 766,250.00 | \$ 800,000.00 |
| Gunnison | \$ 156,250.00 | \$ 162,500.00 | \$ 162,500.00 | \$ 148,750.00 |
| Jefferson R-1, Lakewood | \$ 10,063,750.00 | \$ 9,958,750.00 | \$ 10,971,250.00 | \$ 11,236,250.00 |
| Larimer R-1, Poudre | \$ 3,246,250.00 | \$ 3,292,500.00 | \$ 3,277,500.00 | \$ 3,208,750.00 |
| Larimer R-2J, Thompson | \$ 2,280,000.00 | \$ 2,132,500.00 | \$ 2,252,500.00 | \$ 2,253,750.00 |
| Larimer R-3, Park | \$ 125,000.00 | \$ 136,250.00 | \$ 147,500.00 | \$ 143,750.00 |
| Logan Re-1, Valley | \$ 438,750.00 | \$ 467,500.00 | \$ 457,500.00 | \$ 471,250.00 |
| Mesa 51 | \$ 3,213,750.00 | \$ 3,288,750.00 | \$ 3,308,750.00 | \$ 3,290,000.00 |
| Moffat Re 1, Craig | \$ 296,250.00 | \$ 318,750.00 | \$ 312,500.00 | \$ 323,750.00 |
| Montrose Re-1J, Montrose | \$ 728,750.00 | \$ 683,750.00 | \$ 737,500.00 | \$ 783,750.00 |
| Morgan Re-3, Fort Morgan | \$ 381,250.00 | \$ 365,000.00 | \$ 380,000.00 | \$ 353,750.00 |
| Pueblo 60, Urban | \$ 2,668,750.00 | \$ 2,728,750.00 | \$ 2,626,250.00 | \$ 2,516,250.00 |
| Pueblo 70, Rural | \$ 1,123,750.00 | \$ 1,130,000.00 | \$ 1,117,500.00 | \$ 1,043,750.00 |
| Weld Re-4, Windsor | \$ 518,750.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 437,500.00 |
| Weld 6, Greeley | \$ 2,740,000.00 | \$ 2,771,250.00 | \$ 2,736,250.00 | \$ 2,646,250.00 |
| Centennial BOCES | \$ 1,451,250.00 | \$ 1,496,250.00 | \$ 1,471,250.00 | \$ 1,606,250.00 |
| East Central BOCES | \$ 1,298,750.00 | \$ 1,288,750.00 | \$ 1,337,500.00 | \$ 1,326,250.00 |
| Mountain BOCS | \$ 2,902,500.00 | \$ 2,866,250.00 | \$ 2,801,250.00 | \$ 2,800,000.00 |
| Mt. Evans BOCS | \$ 401,250.00 | \$ 383,750.00 | \$ 387,500.00 | \$ 410,000.00 |
| Northeast Colorado BOCES | \$ 685,000.00 | \$ 698,750.00 | \$ 701,250.00 | \$ 681,250.00 |
| Northwest Colorado BOCS | \$ 778,750.00 | \$ 853,750.00 | \$ 845,000.00 | \$ 853,750.00 |
| Pikes Peak BOCS | \$ 451,250.00 | \$ 490,000.00 | \$ 501,250.00 | \$ 556,250.00 |
| Rio Blanco BOCS | \$ 181,250.00 | \$ 205,000.00 | \$ 217,500.00 | \$ 225,000.00 |
| San Juan BOCS | \$ 991,250.00 | \$ 1,076,250.00 | \$ 1,093,750.00 | \$ 1,072,500.00 |
| San Luis Valley BOCS | \$ 867,500.00 | \$ 838,750.00 | \$ 898,750.00 | \$ 972,500.00 |
| Santa Fe Trail BOCES | \$ 518,750.00 | \$ 545,000.00 | \$ 563,750.00 | \$ 601,250.00 |
| South Central BOCS | \$ 1,002,500.00 | \$ 1,031,250.00 | \$ 1,118,750.00 | \$ 1,218,750.00 |
| Southeastern BOCES | \$ 443,750.00 | \$ 586,250.00 | \$ 508,750.00 | \$ 548,750.00 |
| Southwest BOCS | \$ 651,250.00 | \$ 675,000.00 | \$ 688,750.00 | \$ 728,750.00 |
| Uncompahgre BOCS | \$ 243,750.00 | \$ 226,250.00 | \$ 232,500.00 | \$ 236,250.00 |
| Ute Pass BOCES | \$ 608,750.00 | \$ 680,000.00 | \$ 685,000.00 | \$ 663,750.00 |
| Charter School Institute | \$ 345,000.00 | \$ 351,250.00 | \$ 266,250.00 | \$ 186,345.00 |
| TOTAL | \$ 103,586,250.00 | \$ 102,670,000.00 | \$ 104,032,500.00 | \$ 103,973,845.00 |

| Administrative Units | Tier B Four Year comparison | | | |
|--------------------------------|-----------------------------|------------------|------------------|-----------------|
| | Tier B 2009-10 | Tier B 2008-2009 | Tier B 2007-08 | Tier B 2006-07 |
| | \$917.00 | \$982.00 | \$707.00 | \$517.62 |
| Adams 1, Mapleton | \$ 135,662.00 | \$ 140,416.00 | \$ 96,184.00 | \$ 63,667.00 |
| Adams 12, Northglenn-Thornton | \$ 736,973.00 | \$ 730,555.00 | \$ 503,603.00 | \$ 368,026.00 |
| Adams 14, Commerce City | \$ 155,828.00 | \$ 144,343.00 | \$ 108,037.00 | \$ 83,854.00 |
| Adams 27J, Brighton | \$ 200,743.00 | \$ 210,133.00 | \$ 129,731.00 | \$ 98,347.00 |
| Adams 50, Westminster | \$ 174,160.00 | \$ 185,584.00 | \$ 166,063.00 | \$ 121,640.00 |
| Arapahoe 1, Englewood | \$ 109,079.00 | \$ 96,229.00 | \$ 62,061.00 | \$ 48,656.00 |
| Arapahoe 2, Sheridan | \$ 35,749.00 | \$ 35,349.00 | \$ 27,471.00 | \$ 27,434.00 |
| Arapahoe 5, Cherry Creek | \$ 1,245,705.00 | \$ 1,296,146.00 | \$ 909,381.00 | \$ 658,410.00 |
| Arapahoe 6, Littleton | \$ 346,487.00 | \$ 400,627.00 | \$ 279,832.00 | \$ 202,389.00 |
| Adams-Arapahoe 28J, Aurora | \$ 891,884.00 | \$ 970,145.00 | \$ 705,434.00 | \$ 512,442.00 |
| Boulder RE1J, St. Vrain Valley | \$ 485,816.00 | \$ 527,296.00 | \$ 375,647.00 | \$ 262,432.00 |
| Boulder RE2, Boulder Valley | \$ 589,395.00 | \$ 616,651.00 | \$ 461,887.00 | \$ 354,051.00 |
| Delta 50(J), Delta | \$ 96,247.00 | \$ 96,229.00 | \$ 74,710.00 | \$ 55,385.00 |
| Denver 1, Denver | \$ 1,996,428.00 | \$ 2,159,261.00 | \$ 1,583,004.00 | \$ 1,151,182.00 |
| Douglas Re 1, Castle Rock | \$ 943,216.00 | \$ 887,663.00 | \$ 603,133.00 | \$ 417,718.00 |
| El Paso 2, Harrison | \$ 233,742.00 | \$ 255,301.00 | \$ 201,367.00 | \$ 153,732.00 |
| El Paso 3, Widefield | \$ 241,075.00 | \$ 283,777.00 | \$ 214,281.00 | \$ 158,391.00 |
| El Paso 8, Fountain | \$ 176,910.00 | \$ 182,639.00 | \$ 119,461.00 | \$ 85,925.00 |
| El Paso 11, Colorado Springs | \$ 418,902.00 | \$ 453,651.00 | \$ 363,300.00 | \$ 285,207.00 |
| El Paso 12, Cheyenne Mountain | \$ 47,665.00 | \$ 54,006.00 | \$ 28,220.00 | \$ 19,152.00 |
| El Paso 20, Academy | \$ 400,569.00 | \$ 380,006.00 | \$ 277,903.00 | \$ 184,272.00 |
| El Paso 38, Lewis-Palmer | \$ 113,663.00 | \$ 140,416.00 | \$ 111,877.00 | \$ 76,607.00 |
| El Paso 49, Falcon | \$ 276,823.00 | \$ 281,813.00 | \$ 193,775.00 | \$ 118,534.00 |
| Fort Lupton/Keenesburg | \$ 76,081.00 | \$ 80,518.00 | \$ 60,001.00 | \$ 50,209.00 |
| Fremont Re-1, Canon City | \$ 106,329.00 | \$ 102,121.00 | \$ 75,439.00 | \$ 57,456.00 |
| Gunnison | \$ 13,750.00 | \$ 20,620.00 | \$ 15,523.00 | \$ 13,458.00 |
| Jefferson R-1, Lakewood | \$ 1,710,438.00 | \$ 1,750,778.00 | \$ 1,343,557.00 | \$ 1,027,471.00 |
| Larimer R-1, Poudre | \$ 659,060.00 | \$ 719,754.00 | \$ 534,420.00 | \$ 391,319.00 |
| Larimer R-2J, Thompson | \$ 344,654.00 | \$ 325,018.00 | \$ 247,783.00 | \$ 195,660.00 |
| Larimer R-3, Park | \$ 20,166.00 | \$ 19,639.00 | \$ 14,105.00 | \$ 11,905.00 |
| Logan Re-1, Valley | \$ 67,831.00 | \$ 78,554.00 | \$ 55,792.00 | \$ 53,315.00 |
| Mesa 51 | \$ 525,231.00 | \$ 595,049.00 | \$ 435,459.00 | \$ 309,018.00 |
| Moffat Re 1, Craig | \$ 35,749.00 | \$ 43,205.00 | \$ 31,028.00 | \$ 21,740.00 |
| Montrose Re-1J, Montrose | \$ 115,496.00 | \$ 111,940.00 | \$ 81,859.00 | \$ 60,044.00 |
| Morgan Re-3, Fort Morgan | \$ 61,414.00 | \$ 54,006.00 | \$ 45,235.00 | \$ 28,469.00 |
| Pueblo 60, Urban | \$ 534,397.00 | \$ 568,537.00 | \$ 418,351.00 | \$ 282,619.00 |
| Pueblo 70, Rural | \$ 148,495.00 | \$ 172,819.00 | \$ 119,356.00 | \$ 74,537.00 |
| Weld Re-4, Windsor | \$ 68,748.00 | \$ 71,681.00 | \$ 57,264.00 | \$ 31,057.00 |
| Weld 6, Greeley | \$ 426,235.00 | \$ 503,729.00 | \$ 373,383.00 | \$ 285,207.00 |
| Centennial BOCES | \$ 272,240.00 | \$ 243,518.00 | \$ 183,592.00 | \$ 151,144.00 |
| East Central BOCES | \$ 191,576.00 | \$ 194,422.00 | \$ 151,125.00 | \$ 103,006.00 |
| Mountain BOCES | \$ 412,485.00 | \$ 453,651.00 | \$ 334,132.00 | \$ 239,657.00 |
| Mt. Evans BOCES | \$ 65,081.00 | \$ 60,880.00 | \$ 48,023.00 | \$ 42,445.00 |
| Northeast Colorado BOCES | \$ 68,748.00 | \$ 73,645.00 | \$ 57,050.00 | \$ 35,198.00 |
| Northwest Colorado BOCES | \$ 70,581.00 | \$ 85,428.00 | \$ 64,013.00 | \$ 44,515.00 |
| Pikes Peak BOCES | \$ 78,830.00 | \$ 88,374.00 | \$ 67,822.00 | \$ 52,797.00 |
| Rio Blanco BOCES | \$ 25,666.00 | \$ 31,422.00 | \$ 19,725.00 | \$ 17,599.00 |
| San Juan BOCES | \$ 195,243.00 | \$ 219,952.00 | \$ 151,341.00 | \$ 107,147.00 |
| San Luis Valley BOCES | \$ 112,746.00 | \$ 141,398.00 | \$ 101,616.00 | \$ 77,125.00 |
| Santa Fe Trail BOCES | \$ 70,581.00 | \$ 81,500.00 | \$ 54,977.00 | \$ 42,445.00 |
| South Central BOCES | \$ 123,746.00 | \$ 123,723.00 | \$ 99,981.00 | \$ 75,055.00 |
| Southeastern BOCES | \$ 57,748.00 | \$ 82,482.00 | \$ 47,196.00 | \$ 36,233.00 |
| Southwest BOCES | \$ 98,996.00 | \$ 114,886.00 | \$ 81,191.00 | \$ 64,185.00 |
| Uncompahgre BOCES | \$ 32,082.00 | \$ 27,494.00 | \$ 24,703.00 | \$ 13,976.00 |
| Ute Pass BOCES | \$ 119,162.00 | \$ 121,759.00 | \$ 91,211.00 | \$ 68,326.00 |
| Charter School Institute | \$ 35,749.00 | \$ 23,566.00 | \$ 4,862.00 | \$ 5,694.00 |
| TOTAL | \$ 16,998,055.00 | \$ 17,914,304.00 | \$ 13,087,477.00 | \$ 9,577,484.00 |

APPENDIX D

**Excerpt from a Memorandum
to the Interim Committee on School Finance
from the Colorado Legislative Council Staff
July 22, 2009**

Table 5: Special Education Expenditures and Reimbursement, FY 2007-08

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | Unreimb. Special Ed as % of PSFA | |
|-------------------------------|---------------------------|--------------------------------------|--------------------------|---------------------|----------------------------|------------------------------------|----------------|-------------------------------|---------------------------------|--|-------|
| Administrative Unit | Total Special Ed Students | Total Special Education Expenditures | Average Cost Per Student | State ECEA Payments | Federal and Other Payments | Special Ed from School Finance Act | Total Payments | Payments as % of Expenditures | Unreimb Special Ed Expenditures | Unreimb. Special Ed Expenditures as % of Total | |
| Adams 1, Mapleton | 550 | \$ 4,608,014 | \$ 8,378 | \$ 951,361 | \$ 1,116,778 | \$ 187,282 | \$ 2,255,422 | 48.9% | \$ 2,352,592 | 51.1% | 6.6% |
| Adams 12, Northglenn | 3,518 | \$ 18,442,229 | \$ 4,674 | \$ 5,274,584 | \$ 5,815,779 | \$ 979,288 | \$ 12,069,661 | 73.4% | \$ 4,372,568 | 26.6% | 1.8% |
| Adams 14, Commerce City | 718 | \$ 8,126,551 | \$ 11,318 | \$ 1,342,921 | \$ 1,390,298 | \$ 143,737 | \$ 2,876,957 | 35.4% | \$ 5,249,594 | 64.6% | 11.5% |
| Adams 27J, Brighton | 1,295 | \$ 11,804,876 | \$ 9,116 | \$ 1,720,093 | \$ 1,654,904 | \$ 620,784 | \$ 3,995,780 | 33.8% | \$ 7,809,096 | 66.2% | 9.8% |
| Adams 50, Westminster | 1,044 | \$ 12,971,942 | \$ 12,425 | \$ 1,629,201 | \$ 2,697,944 | \$ 251,153 | \$ 4,578,298 | 35.3% | \$ 8,393,643 | 64.7% | 12.2% |
| Arapahoe 1, Englewood | 484 | \$ 3,995,256 | \$ 8,263 | \$ 720,701 | \$ 935,796 | \$ 148,280 | \$ 1,804,777 | 45.1% | \$ 2,194,479 | 54.9% | 9.5% |
| Arapahoe 2, Sheridan | 201 | \$ 2,181,058 | \$ 10,851 | \$ 299,355 | \$ 332,528 | \$ 61,336 | \$ 693,220 | 31.8% | \$ 1,487,839 | 68.2% | 12.8% |
| Arapahoe 5, Cherry Creek | 5,141 | \$ 57,484,451 | \$ 11,182 | \$ 7,689,461 | \$ 7,818,646 | \$ 1,509,361 | \$ 16,997,468 | 29.6% | \$ 40,486,983 | 70.4% | 12.8% |
| Arapahoe 6, Littleton | 1,709 | \$ 18,208,268 | \$ 10,654 | \$ 2,735,510 | \$ 3,397,206 | \$ 282,852 | \$ 6,415,568 | 35.2% | \$ 11,792,699 | 64.8% | 12.0% |
| Adams-Arapahoe 28J, Aurora | 3,687 | \$ 39,949,044 | \$ 10,835 | \$ 5,512,476 | \$ 6,605,884 | \$ 1,006,185 | \$ 13,124,545 | 32.9% | \$ 26,824,499 | 67.1% | 12.3% |
| Boulder Re-1J, St Vrain | 2,123 | \$ 19,266,489 | \$ 9,075 | \$ 3,153,791 | \$ 3,537,556 | \$ 569,335 | \$ 7,280,683 | 37.8% | \$ 11,985,806 | 62.2% | 8.0% |
| Boulder Re-2, Boulder | 2,967 | \$ 39,261,222 | \$ 13,233 | \$ 4,450,546 | \$ 5,402,582 | \$ 508,131 | \$ 10,361,259 | 28.4% | \$ 28,899,963 | 73.6% | 16.1% |
| Delta 50J, Delta | 642 | \$ 4,142,655 | \$ 6,453 | \$ 932,627 | \$ 1,107,341 | \$ 149,113 | \$ 2,189,080 | 52.8% | \$ 1,953,575 | 47.2% | 6.0% |
| Denver 1, Denver | 9,322 | \$ 76,092,681 | \$ 8,163 | \$ 13,541,358 | \$ 16,285,036 | \$ 863,950 | \$ 30,670,344 | 40.3% | \$ 45,422,336 | 59.7% | 9.4% |
| Douglas Re-1, Castle Rock | 4,350 | \$ 59,600,778 | \$ 12,322 | \$ 6,335,372 | \$ 6,769,479 | \$ 827,688 | \$ 13,932,520 | 26.0% | \$ 39,668,259 | 74.0% | 12.4% |
| El Paso 2, Harrison | 1,271 | \$ 11,817,754 | \$ 9,288 | \$ 1,880,878 | \$ 2,182,627 | \$ 380,351 | \$ 4,423,856 | 37.4% | \$ 7,393,898 | 62.6% | 10.4% |
| El Paso 3, Widefield | 1,138 | \$ 8,664,338 | \$ 7,614 | \$ 1,682,850 | \$ 1,754,854 | \$ 414,395 | \$ 3,852,069 | 44.5% | \$ 4,812,239 | 55.5% | 9.6% |
| El Paso 8, Fountain | 811 | \$ 7,060,752 | \$ 8,706 | \$ 995,747 | \$ 997,328 | \$ 351,608 | \$ 2,344,683 | 33.2% | \$ 4,716,069 | 66.8% | 12.2% |
| El Paso 11, Colorado Springs | 2,629 | \$ 29,217,442 | \$ 11,114 | \$ 3,958,416 | \$ 6,471,125 | \$ 670,453 | \$ 11,099,994 | 38.0% | \$ 18,117,448 | 62.0% | 9.3% |
| El Paso 12, Cheyenne Mountain | 255 | \$ 1,818,213 | \$ 7,130 | \$ 341,318 | \$ 640,433 | \$ 53,369 | \$ 1,035,120 | 56.9% | \$ 783,093 | 43.1% | 2.7% |
| El Paso 20, Academy | 1,698 | \$ 15,469,715 | \$ 9,111 | \$ 2,479,753 | \$ 2,935,941 | \$ 323,658 | \$ 5,739,352 | 37.1% | \$ 9,730,364 | 62.9% | 7.6% |
| El Paso 38, Lewis Palmer | 520 | \$ 4,820,226 | \$ 9,270 | \$ 764,576 | \$ 745,571 | \$ 132,527 | \$ 1,642,874 | 34.1% | \$ 3,177,352 | 65.9% | 8.9% |
| El Paso 49, Falcon | 1,307 | \$ 12,359,606 | \$ 9,456 | \$ 1,772,978 | \$ 1,544,109 | \$ 361,026 | \$ 3,678,113 | 29.8% | \$ 8,681,493 | 70.2% | 11.3% |
| Fort Lupton/Keenesburg | 368 | \$ 4,696,333 | \$ 12,762 | \$ 547,863 | \$ 953,476 | \$ 102,101 | \$ 1,603,440 | 34.1% | \$ 3,092,893 | 65.9% | 10.8% |
| Fremont Re-1, Canon City | 605 | \$ 4,287,661 | \$ 7,087 | \$ 893,759 | \$ 832,035 | \$ 367,305 | \$ 2,093,089 | 48.8% | \$ 2,194,562 | 51.2% | 8.8% |
| Gunnison Re-1J, Gunnison | 130 | \$ 800,844 | \$ 6,160 | \$ 180,016 | \$ 274,548 | \$ 50,254 | \$ 504,818 | 63.0% | \$ 296,026 | 37.0% | 2.5% |
| Jefferson R-1, Lakewood | 7,967 | \$ 103,598,462 | \$ 13,003 | \$ 12,610,385 | \$ 15,710,752 | \$ 1,865,839 | \$ 30,186,976 | 29.1% | \$ 73,411,487 | 70.9% | 13.9% |
| Larimer R-1, Fort Collins | 2,634 | \$ 24,379,024 | \$ 9,256 | \$ 3,878,953 | \$ 4,427,963 | \$ 577,641 | \$ 8,884,547 | 36.4% | \$ 15,494,477 | 63.6% | 10.1% |
| Larimer R-2J, Loveland | 1,706 | \$ 19,521,258 | \$ 11,443 | \$ 2,762,719 | \$ 2,978,593 | \$ 411,256 | \$ 6,152,568 | 31.5% | \$ 13,368,690 | 68.5% | 14.8% |
| Larimer R-3, Estes Park | 109 | \$ 974,989 | \$ 8,945 | \$ 163,199 | \$ 337,349 | \$ 13,806 | \$ 514,353 | 52.8% | \$ 460,636 | 47.2% | 5.6% |
| Logan Re-1, Sterling | 374 | \$ 3,183,280 | \$ 8,511 | \$ 519,689 | \$ 534,129 | \$ 186,617 | \$ 1,240,414 | 39.0% | \$ 1,942,876 | 61.0% | 12.7% |
| Mesa 51, Grand Junction | 2,631 | \$ 21,189,681 | \$ 8,054 | \$ 3,782,140 | \$ 4,310,793 | \$ 681,240 | \$ 8,774,173 | 41.4% | \$ 12,415,508 | 58.6% | 9.3% |
| Moffat Re-1, Craig | 255 | \$ 1,857,554 | \$ 7,285 | \$ 346,716 | \$ 537,567 | \$ 113,017 | \$ 997,300 | 53.7% | \$ 860,254 | 46.3% | 6.1% |
| Montrose Re-1J, Montrose | 547 | \$ 5,559,899 | \$ 10,164 | \$ 828,127 | \$ 1,148,381 | \$ 158,206 | \$ 2,134,714 | 38.4% | \$ 3,425,186 | 61.6% | 8.8% |
| Morgan Re-3, Fort Morgan | 292 | \$ 2,592,761 | \$ 8,879 | \$ 429,619 | \$ 679,184 | \$ 77,307 | \$ 1,186,110 | 45.7% | \$ 1,406,651 | 54.3% | 7.1% |
| Pueblo 60, Urban | 2,183 | \$ 16,453,075 | \$ 7,537 | \$ 3,122,318 | \$ 3,803,044 | \$ 412,650 | \$ 7,336,011 | 44.6% | \$ 9,115,063 | 55.4% | 8.0% |
| Pueblo 70, Rural | 904 | \$ 8,156,344 | \$ 9,023 | \$ 1,245,226 | \$ 1,181,738 | \$ 204,058 | \$ 2,631,022 | 32.3% | \$ 5,525,323 | 67.7% | 10.5% |
| Weld Re-4, Windsor | 400 | \$ 3,670,656 | \$ 9,177 | \$ 597,813 | \$ 476,250 | \$ 166,386 | \$ 1,240,449 | 33.8% | \$ 2,430,207 | 66.2% | 10.7% |
| Weld 6, Greeley | 2,217 | \$ 19,725,548 | \$ 8,897 | \$ 3,219,758 | \$ 3,431,558 | \$ 612,796 | \$ 7,264,112 | 36.8% | \$ 12,461,437 | 63.2% | 11.0% |
| Centennial Boces, La Salle | 1,197 | \$ 13,492,542 | \$ 11,272 | \$ 1,827,731 | \$ 2,246,870 | \$ 404,247 | \$ 4,478,848 | 33.2% | \$ 9,013,694 | 66.8% | 12.1% |

Table 5: Special Education Expenditures and Reimbursement, FY 2007-08

| (1) Administrative Unit | (2) Total Special Ed Students | (3) Total Special Education Expenditures | (4) Average Cost Per Student | (5) State ECEA Payments | (6) Federal and Other Payments | (7) Special Ed from School Finance Act | (8) Total Payments | (9) Payments as % of Expenditures | (10) Unreimb. Special Ed Expenditures as % of Total | Unreimb. Special Ed as % of PSFA | |
|------------------------------------|----------------------------------|---|---------------------------------|----------------------------|-----------------------------------|---|-----------------------|--------------------------------------|--|----------------------------------|--------------|
| East Central Boces, Limon | 1,031 | \$ 9,172,894 | \$ 8,897 | \$ 1,566,755 | \$ 1,881,424 | \$ 434,575 | \$ 3,872,754 | 42.2% | \$ 5,300,140 | 57.8% | 8.3% |
| Mount Evans Boces, Idaho Springs | 307 | \$ 2,649,071 | \$ 8,629 | \$ 561,159 | \$ 465,039 | \$ 140,909 | \$ 1,167,106 | 44.1% | \$ 1,481,964 | 55.9% | 8.2% |
| Mountain Boces, Leadville | 2,293 | \$ 23,845,345 | \$ 10,399 | \$ 3,213,587 | \$ 4,900,590 | \$ 694,097 | \$ 8,808,274 | 36.9% | \$ 15,037,071 | 63.1% | 9.0% |
| Northeast Boces, Haxtun | 559 | \$ 6,208,833 | \$ 11,107 | \$ 761,887 | \$ 1,028,451 | \$ 383,265 | \$ 2,173,603 | 35.0% | \$ 4,035,230 | 65.0% | 11.0% |
| Northwest Boces | 683 | \$ 5,666,869 | \$ 8,297 | \$ 920,571 | \$ 1,102,087 | \$ 245,869 | \$ 2,288,527 | 40.0% | \$ 3,398,342 | 60.0% | 9.6% |
| Pikes Peak Boces, Colorado Springs | 392 | \$ 2,902,338 | \$ 7,404 | \$ 576,644 | \$ 784,098 | \$ 124,694 | \$ 1,485,436 | 51.2% | \$ 1,416,902 | 48.8% | 4.4% |
| Rio Blanco Boces, Rangeley | 164 | \$ 820,022 | \$ 5,000 | \$ 245,196 | \$ 326,012 | \$ 86,223 | \$ 657,432 | 80.2% | \$ 162,590 | 19.8% | 2.2% |
| San Juan Boces, Durango | 861 | \$ 9,818,879 | \$ 11,404 | \$ 1,267,011 | \$ 1,821,698 | \$ 121,620 | \$ 3,210,329 | 32.7% | \$ 6,608,550 | 67.3% | 11.8% |
| San Luis Valley Boces, Alamosa | 671 | \$ 7,226,622 | \$ 10,770 | \$ 1,050,672 | \$ 1,735,654 | \$ 211,150 | \$ 2,997,476 | 41.5% | \$ 4,229,146 | 58.5% | 6.9% |
| Santa Fe Trail Boces, La Junta | 436 | \$ 4,170,942 | \$ 9,566 | \$ 646,365 | \$ 760,710 | \$ 98,965 | \$ 1,506,040 | 36.1% | \$ 2,664,903 | 63.9% | 10.7% |
| South Central Boces, Pueblo | 790 | \$ 7,491,944 | \$ 9,483 | \$ 1,225,905 | \$ 1,719,959 | \$ 371,746 | \$ 3,317,610 | 44.3% | \$ 4,174,334 | 55.7% | 7.7% |
| Southeastern Boces, Lamar | 469 | \$ 4,523,904 | \$ 9,646 | \$ 550,627 | \$ 1,230,637 | \$ 284,382 | \$ 2,045,646 | 45.2% | \$ 2,476,258 | 54.8% | 4.8% |
| Southwest Boces, Cortez | 540 | \$ 6,100,726 | \$ 11,298 | \$ 777,513 | \$ 981,534 | \$ 113,053 | \$ 1,872,099 | 30.7% | \$ 4,228,627 | 69.3% | 14.1% |
| Uncompangre Boces, Telluride | 181 | \$ 1,757,094 | \$ 9,708 | \$ 261,189 | \$ 372,638 | \$ 149,875 | \$ 783,701 | 44.6% | \$ 973,393 | 55.4% | 5.6% |
| Ute Pass Boces | 544 | \$ 5,222,231 | \$ 9,600 | \$ 831,890 | \$ 722,743 | \$ 133,574 | \$ 1,688,207 | 32.3% | \$ 3,534,024 | 67.7% | 11.4% |
| Charter School Institute | 281 | \$ 1,296,887 | \$ 4,615 | \$ 271,112 | \$ 826,403 | \$ - | \$ 1,097,516 | 84.6% | \$ 199,371 | 15.4% | N/A |
| TOTALS | 82,101 | \$ 812,382,083 | \$ 9,895 | \$ 121,819,975 | \$ 146,623,645 | \$ 20,794,562 | \$ 289,238,182 | 35.6% | \$ 523,143,901 | 64.4% | 10.3% |
| Maximum | | | \$ 13,233 | | | | | 84.6% | | | 16.1% |
| Minimum | | | \$ 4,615 | | | | | 26.0% | | | 1.8% |

APPENDIX E

Educational Orphans Funding from 2005-06 to 2009-10

| | Educational Orphans | | | | | |
|-----------------------|---------------------|---------------|---------------|---------------|---------------|--|
| | 05/06 | 06/07 | 07/08 | 08/09 | 09/10 | |
| # AUs | 14 | 16 | 15 | 12 | 12 | |
| # Students | 123 | 143 | 104 | 103 | 112 | |
| \$ Eligible for Reimb | \$ 946,119.00 | \$ 969,580.00 | \$ 707,344.00 | \$ 697,818.00 | \$ 733,042.00 | |
| \$ Amt Actual Reimb | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | \$ 500,000.00 | |
| % Reimb | 52.8% | 51.6% | 70.7% | 71.7% | 68.2% | |
| Avg per pupil reimb | \$ 4,065.04 | \$ 3,496.50 | \$ 4,807.69 | \$ 4,854.37 | \$ 4,464.29 | |