

2022-23 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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Executive Summary

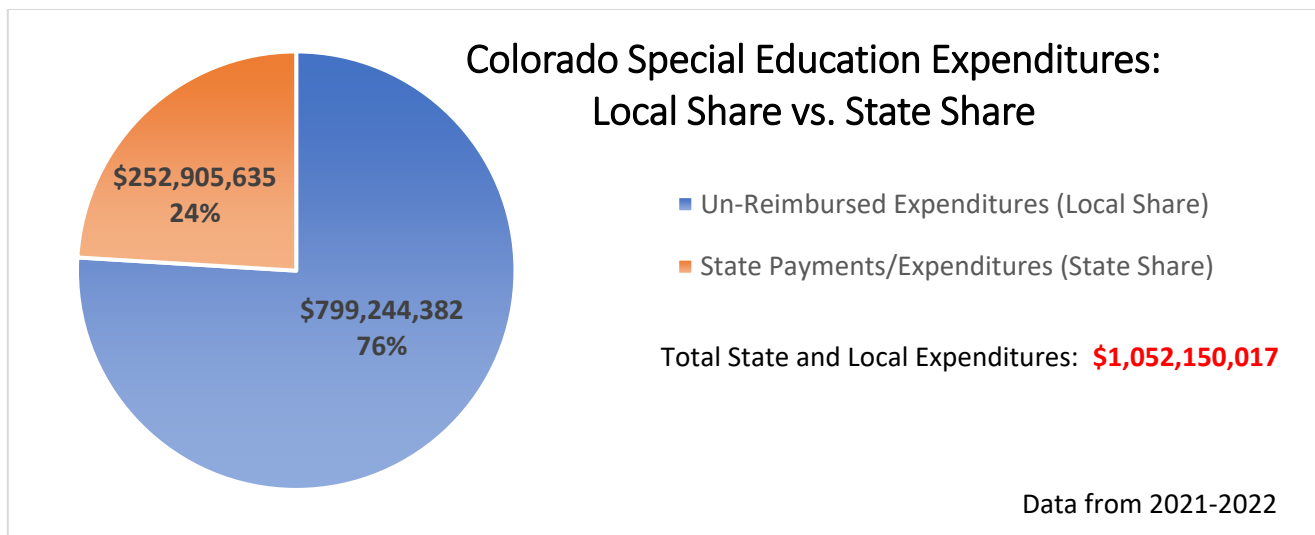
The Individuals with Disabilities Education Act (IDEA) and corresponding state law, the Exceptional Children's Education Act (ECEA), requires administrative units (AUs), via a school district, or Board of Cooperative Educational Services (BOCES) in Colorado, to identify and provide special education services to children with disabilities, ages three to twenty-one years. Special education services are provided by special education teachers, speech pathologists, occupational therapists, school psychologists, school social workers, school nurses, audiologists, aides, and other special service providers, to provide a free appropriate public education (FAPE) in the most appropriate environment for the child. There are excess costs for special education services, above and beyond general education costs for students. Special education funding should be provided to administrative units to pay for required special education services.

Current Colorado law does not provide for full funding of the excess costs for students receiving special education services. In 2021-22, state funding covered only 24% 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 2022-23 school year, funding for Tier A (all special education students) was \$1,750 per student. Tier B per pupil funding amount of \$4,318, was 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 \$1,750 per student, an overall increase in the number of special education students directly impacts the funding available for Tier B students. In 2021-22, Colorado School districts bore 76% 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, 2021-22





In 2022, the General Assembly passed legislation to add an additional \$80 million in state funding to cover the excess costs of providing special education services. This legislation increased 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.

In 2023, Senate Bill 23-099 concerning funding for special education services, appropriated \$40,203,671 in the 2023-24 state fiscal year, to the Department of Education for special education programs for children with disabilities. This appropriation is from the state education fund created in section 17 (4)(a) of article IX of the state constitution.

It is important to note, beginning in 2023-24, the Colorado Department of Early Childhood (CDEC) became responsible to fund the general education portion, as established in House Bill 22-1295, for preschool age students with educational disabilities. The per pupil revenue (funded at 0.5 FTE or part-time) in accordance with the School Finance Act in 2022-23, and prior years, for a preschool child with an educational disability was eliminated.

Subsequently, the SEFAC is making the following recommendations for the 2024 legislative session.

Tier A Funding Recommendations

- 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.
- Consideration for Tier A funding to increase proportionally with other educational funding priorities to mitigate the current gap.
- 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 Recommendations

- 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 17 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 Recommendations

- A new mechanism of funding is needed for preschool special education beginning in the 2024-25 school year. All preschool students with a disability must receive general education to include special education and related services as per state and federal law.
- In order for the CDEC to fund the general education seat for preschool age children with educational disabilities, and as established in House Bill 22-1295, the per pupil revenue (funded at 0.5 FTE or part-time) in accordance with the School Finance Act was eliminated beginning in the 2023-24 school year. This amount in the 2022-23 school year was \$38,243,591 (Appendix A, Overview of Colorado Special Education State Share). These funds in 2022-23, and in years prior, were used to fund general education and special education costs. These funds should be restored to ensure equitable access to the general education funding portion for preschoolers with special education services. The current Universal PreK model does not account for this.
- A portion, or up to the full amount of \$38,243,591, must be allocated to local school districts and/or administrative units, beginning in the 2023-24 school year, to maintain the current level of special education services provided to preschool children with educational disabilities. Without this funding, the unreimbursed cost of special education will increase for school districts and/or administrative units in the 2023-24 school year, meaning school districts will pay more to cover the excess costs of special education for preschool children with educational disabilities.
- SEFAC recommends that the Exceptional Children's Education Act be amended to include additional funding for preschool students with disabilities, ages three to five, as the current ECEA Tier A and Tier B allocations are insufficient to maintain the current level of special education services to preschool age children with educational disabilities. Lack of funding, and reduced expenditures, by school districts and/or administrative units, over prior year expenditures, without exception, will lead to deficiencies with maintenance of effort (MOE) required by federal law.

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 average excess cost of special education per student, Preschool and K-12 in 2021-22, above the general education cost, was \$11,369 per student (Appendix E, Special Education Funding GAP by AU/BOCES). 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. Based on 2021-22 data, this gap is currently represented by an unfunded amount of \$799,244,382 (Appendix E, Special Education Funding GAP by AU/BOCES), which is the amount being paid by local school districts to cover special education costs.

Introduction

House Bill 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. House Bill 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. Senate Bill 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; 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% of the total appropriation to award grants to AUs for out-of-district placements and the remaining 50% 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 2021-22 school year with reimbursement payments to AUs made in the fiscal year 2022-23.

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 2021-22 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 \$1,750 for each student identified for special education services from the prior year Special Education December Count.
- Students identified for special education services and served were 108,305 in the 2021-22 school year and equaled 12.26% of the total public school student population in Colorado.
- The number of students eligible for special education services increased by 3.95% in 2022-23 from 2021-22, while the total student population of Colorado decreased by .37%.
- 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 2019-20 the total number of students identified as eligible for special education services was 108,481. In 2022-23 the total number of students eligible for special education services was 112,593. This increase of 4,112 students marks a 3.79% 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.

Tier B Funding

- Statute allows up to \$6,000 per pupil for a limited percentage of eligible Tier B students.
- During the 2021-22 school year, Tier B funding was \$3,387 per student. In the spring of 2022, an additional \$80 million was added for the 2022-23 school year. This increased the funding to \$4,348 per student, which includes \$30.47 per student from surplus in Educational Orphan funding and reflects a 28.4% increase in Tier B funding overall, with a 16% increase toward the current statutory maximum of \$6,000.
- Students funded in Tier B represent approximately 2.80% of the total Colorado student population and 21.94% of all special education students based on the December 1, 2022 count.
- In the 2019-20 school year, AUs served a total of 24,103 students identified as Tier B. In school year 2022-23, AUs served a total of 24,708 students were identified as Tier B. This increase of 605 students marks a 2.51% increase in total students identified as Tier B and served over a four-year period (see Appendix B).
- In 2022-23, Tier B funding was \$4,348 per student, which includes \$30.47 per student from surplus in Educational Orphan funding, which is 72.5% of the \$6,000 per pupil maximum for Tier B students (see Appendix C).

Funding was flat from 2006-07 for Tier A at \$1,250 per student, until the addition of \$80 million dollars as a result of Senate Bill 22-127 which increased Tier A to \$1,750 per student. There is fluctuating funding for Tier B, ranging from 47.5% of the \$6,000 maximum in 2019-20 to 72.5% of \$6,000 in 2022-23 (the highest-funded level).

Despite the addition of the \$80 million in state share for 2022-23, the funding level in fiscal year 2022-23 of 72.5% 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 2022-23 given annual inflation and increasing costs over the last 17 years.



Figure 2 ECEA Tier B Per Pupil Funding History

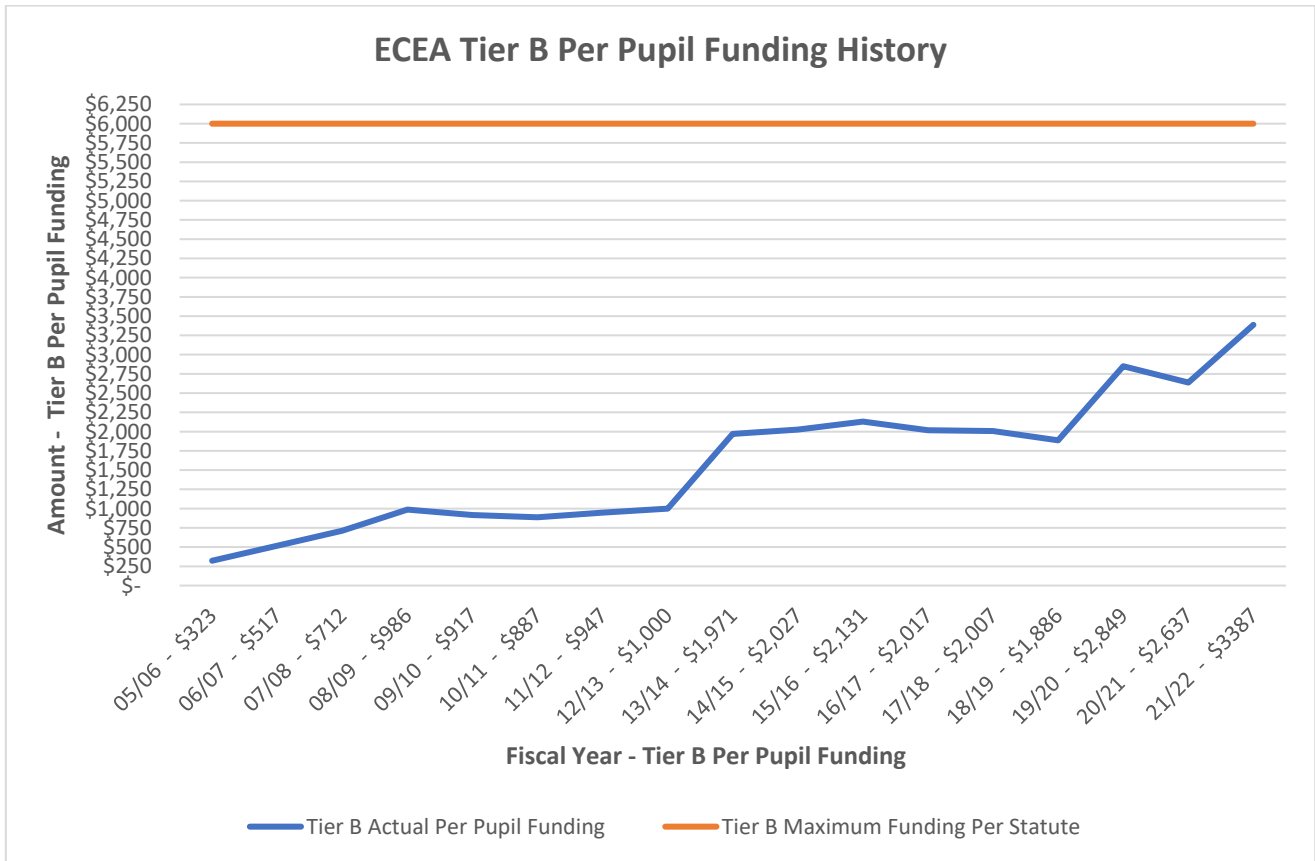
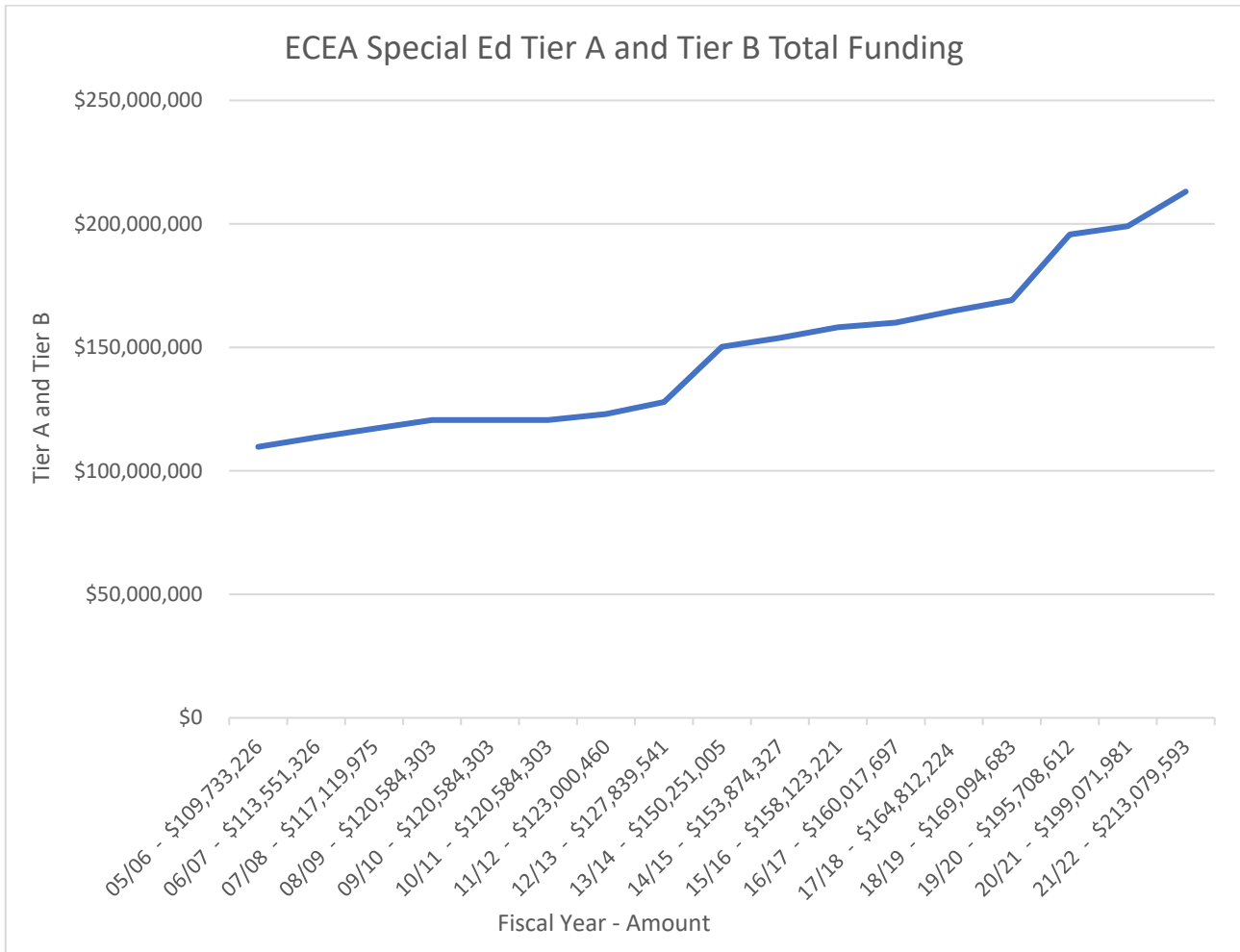


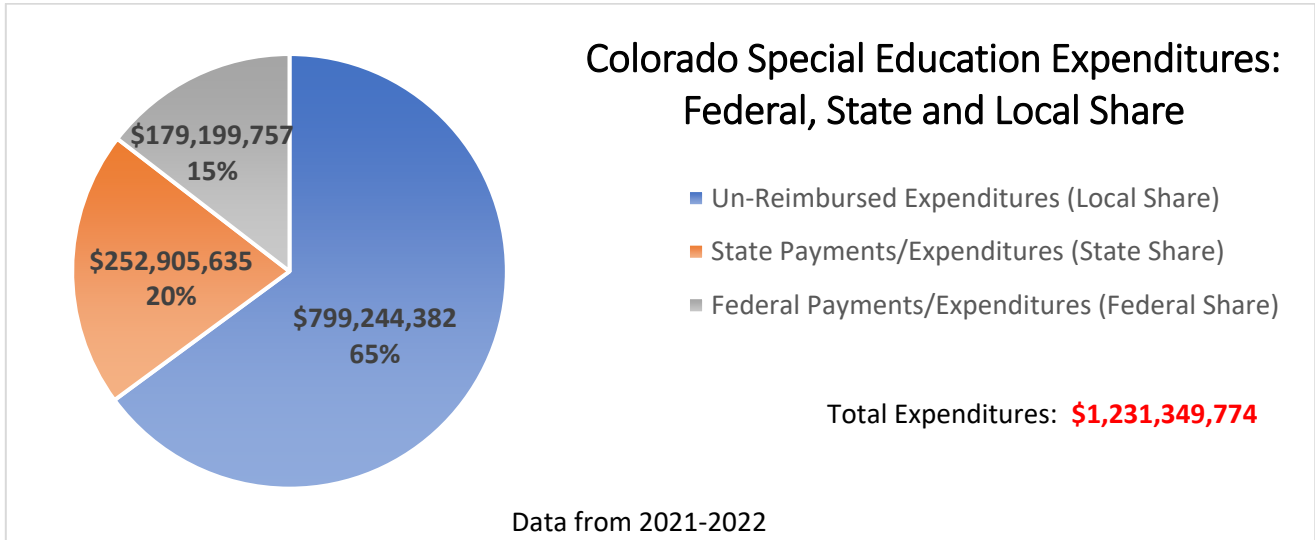
Figure 3 FY - ECEA Special Ed Tier A and Tier B Total Funding



The Gap Analysis (see Appendix E), based on the December 1, 2021 special education funded student count, identifies that the average cost for a special education student in fiscal year 2021-22 was \$11,369. Comparing this average with the state and federal funds allocated to AUs during 2021-22, there is a 65% 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% gap in funding in Colorado.

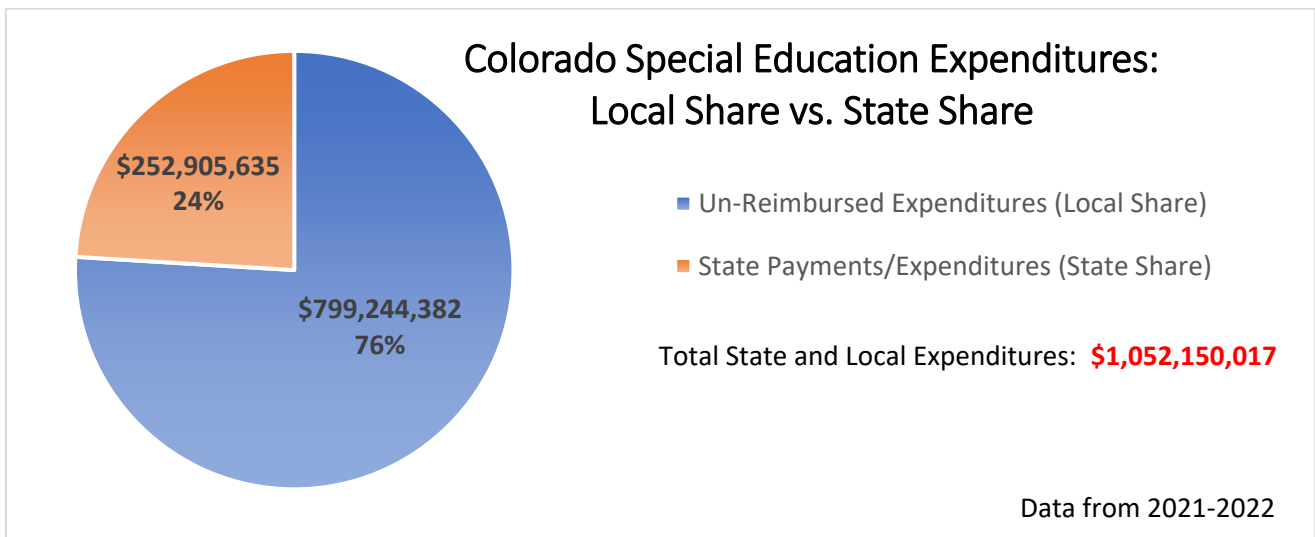
As of 2021-22, Colorado school districts were paying \$799,244,382 in unreimbursed special education costs for students with disabilities. Figure 4 illustrates the federal, state, and local share of special education funding allotted to Colorado schools.

Figure 4 Colorado Special Education Expenditures: Federal, State and Local Share, 2021-22



In 2021-22, local district funds covered \$799,244,382 of the special education program costs; up from \$758,895,426 in the prior year. These costs represent \$40,348,956 more than the 2020-21 school year. This represents an increase of 5.3% to special education expenditures. While adding \$10 million dollars to the ECEA budget for the 2020-21 year was greatly appreciated, this amounted to only 24.8% of the newly increased gap of \$40,348,956 that developed between the 2019-20 school year and the 2020-21 school year. In short, the expenditure gap is greatly outpacing the funding added. In comparison, the state paid 24% of the state and local costs for educating special education students, or 24 cents of each dollar of a local district’s special education expenditures in fiscal year 2021-22.

Figure 5 Special Education Funding State and Local Share, 2021-22





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)(I)(B), C.R.S.).

The most current data available on Educational Orphans is for the 2022-23 school year. Three AUs received funding for 13 children reported in the 2021-22 December count at an average rate of \$10,390 per pupil. The actual cost for Educational Orphans in this year did not equal the \$500,000 allocation, and the balance of \$364,933 was distributed as Tier B funds (see Appendix A).

For the 2023 school year, in addition to the Educational Orphans funding, the AUs serving these students also receive \$1,750 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 Senate Bill 21-275, the responsibility for Child Find birth to three evaluations that was originally assigned to the Colorado Department of Human Services (CDHS) became 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 \$6,888,983 (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 Senate Bill 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, there are funding sources to provide preschool for children, ages three to five, who are identified with an educational disability. Through the 2022-23 school year, funding sources include per pupil revenue (funded at 0.5 FTE or part-time) in accordance with the School Finance Act, ECEA, and IDEA.

In 2021-22, the per pupil revenue (funded at 0.5 FTE or part-time) in accordance with the School Finance Act was \$32,776,269, compared to a payment of \$30,308,951 in 2020-21. This allocation was paid directly to school districts. The total number of preschool age children with an educational disability in the pupil count used by school finance for this calculation in 2021-22 was 7,231.

Administrative units receive Tier A funding via ECEA for preschool aged children with an educational disability. In 2021-22, this ECEA allocation was \$1,250 annually per child. In 2022-23, the Tier A funding for ECEA Tier A increased to \$1,750 annually per child, via Senate Bill 22-127. Preschool aged children may be eligible for Tier B funding based on disability, but due to their young age, may not be identified with an educational disability that qualifies them for Tier B funding.

Federal funding via IDEA is provided to administrative units for preschool special education. In 2021-22, the total IDEA regular allocation for preschool was \$4,111,074. Additional one-time funding of \$2,698,222 from the American Recovery Plan (ARP) funds were also allocated in 2021-22. Compared to an allocation of \$4,423,742 in the 2020-21 school year. When the IDEA regular plus IDEA ARP allocation amount of \$6,800,296 for 2021-22 is divided by the school finance count of 7,231 preschool age children with an educational disability funded via the School Finance Act in 2021-22, an average of \$940 was paid per child or \$569 per child if the one-time funding from the ARP is excluded.

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 2021-22, paid in June 2023.



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 16th year of high-cost reimbursements and the 14th 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% 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 2021-22 expenditures and paid in June 2023.

Number of Applications Funded

- The \$2 million appropriated for in-district applications funded 81 of 161 applications (50.3%).
- The \$2 million appropriated for out-of-district applications funded 32 of 67 applications. (47.76%).

Number of AUs Receiving Funding

- **In-District:**
 - a. 18 of 64 AUs submitted high-cost applications.
 - b. 14 AUs received funding for all or some of the applications submitted.
- **Out-of-District:**
 - a. 11 of 64 AUs submitted high-cost applications.
 - b. 10 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 2022-23 fiscal year including the total amount requested, amount not funded, and amount funded.



Table 1: High-Cost Reimbursement for In-District Placement for FY 2021-22 Special Education Student Expenditures Reimbursed in FY 2022-23

AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
03010 Arapahoe 1, Englewood	\$135,164.56	\$135,164.56	\$0.00
07020 Boulder RE-2, Boulder Valley	\$365,306.48	\$365,306.48	\$0.00
64203 Centennial BOCES	\$573,929.18	\$437,570.31	\$136,358.87
64043 East Central BOCES	\$599,333.53	\$338,173.53	\$261,160.00
19205 Elizabeth School District	\$400,944.45	\$297,841.25	\$103,103.20
26011 Gunnison RE-1J	\$107,160.74	\$64,374.50	\$42,786.24
35020 Larimer R-2J, Thompson	\$376,464.28	\$376,464.28	\$0.00
39031 Mesa 51, Grand Junction	\$227,893.71	\$227,893.71	\$0.00
64053 Mount Evans BOCES, Idaho Springs	\$63,641.60	\$29,986.61	\$33,654.99
64103 Northeast BOCES	\$836,880.56	\$386,728.48	\$450,152.08
64123 Northwest BOCES	\$99,430.12	\$62,029.82	\$37,400.30
64133 Pikes Peak BOCES	\$623,800.93	\$320,144.24	\$303,656.69
64213 Rio Blanco BOCES	\$438,238.30	\$137,051.45	\$301,186.85
64143 San Juan BOCES	\$735,567.58	\$542,899.84	\$192,667.74
64160 Santa Fe Trail BOCES	\$257,400.81	\$172,940.83	\$84,459.98
64163 South Central BOCES	\$76,787.42	\$43,605.80	\$33,181.62
64200 Uncompahgre BOCES	\$406,140.10	\$397,201.24	\$8,938.86
64205 Ute Pass BOCES	\$258,029.59	\$246,737.01	\$11,292.58
Totals	\$6,582,113.95	\$4,582,113.95	\$2,000,000.00
Number of Student Applications Submitted	161	80	81
% of Student Applications Funded			50.3%

Table 2 shows the high-cost reimbursement of applications received by AU for out-of-district placement in the 2022-23 fiscal year including the total amount requested, amount not funded, and amount funded.



Table 2: High-Cost Reimbursement for Out-of-District Placement FY 2021-22 Special Education Student Expenditures Reimbursed in FY 2022-23

AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
01030 Adams 14, Commerce City	\$201,838.63	\$201,838.63	\$0.00
01040 Adams 27J, Brighton	\$182,256.51	\$48,261.24	\$133,995.27
03010 Arapahoe 1, Englewood	\$122,856.16	\$71,492.78	\$51,363.38
03040 Arapahoe 6, Littleton	\$1,255,520.87	\$1,098,173.48	\$157,347.39
64043 East Central BOCES	\$1,323,318.31	\$334,075.19	\$989,243.12
19205 Elizabeth School District	\$101,910.53	\$20,714.37	\$81,196.16
21030 El Paso 3, Weldfield	\$261,824.20	\$261,824.20	\$0.00
21040 El Paso, 8 Fountain	\$78,920.43	\$13,223.36	\$65,697.07
21085 El Paso 38, Lewis Palmer	\$146,686.27	\$146,686.27	\$0.00
35030 Larimer R-3, Estes Park	\$71,570.14	\$26,644.85	\$44,925.29
64053 Mount Evans BOCES, Idaho Springs	\$339,030.50	\$79,357.64	\$259,672.86
62040 Weld RE-4, Windsor	\$180,545.81	\$180,545.81	\$0.00
62050 Weld RE-5, Johnstown-Milliken	\$287,624.48	\$121,645.77	\$165,978.71
64205 Ute Pass BOCES	\$69,004.42	\$18,423.67	\$50,580.75
Total	\$4,622,907.23	\$2,622,907.23	\$2,000,000.00
Number of Student Applications Submitted	67	35	32
% of Student Applications Funded			47.8%

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: 2021-22 Costs for 2022-23 Funding Year

	In-District High-Cost Applications for 2021-22 Expenditures	Out-of-District High-Cost Applications for 2021-22 Expenditures
Total Amount Requested by AUs	\$6,582,114	\$4,622,907
Funded	\$2,000,000	\$2,000,000
Amount Not Funded	\$4,582,114	\$2,622,907
Revenues Deducted from Claims	\$2,276,789	\$853,993
Additional Amount Needed to Fully Fund Claims*	\$2,305,325	\$1,768,914

*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

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 the spring of 2022 (S.B. 22-127) added an additional \$80 million in state funding to cover the excess cost of providing special education services, increasing Tier A (all special education students) per student funding to \$1,750 beginning in the 2022-23 budget year. Senate Bill 22-127 requires that the per student rate increases by the rate of inflation each year beginning with the 2024-25 budget year. This is the first increase from \$1,250 per student since 2006.

The additional \$80 million in state funding, via Senate Bill 22-127, also increased the Tier B (students with more significant needs) per student funding to \$4,348, which includes \$30.47 per student from surplus in Educational Orphan funding. This is approximately 72.5% 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 \$1,750 for all special education students (Tier A). Tier B per pupil funding is still well below the \$6,000 intent of the statutory maximum set in 2006.

In 2023, Senate Bill 23-099 concerning funding for special education services, appropriated \$40,203,671 in the 2023-24 state fiscal year, to the Department of Education for special education programs for children with disabilities. This appropriation is from the state education fund created in section 17 (4)(a) of article IX of the state constitution. The committee is appreciative of the bipartisan efforts to increase the state share of special education funding. However, 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 17 years ago in statute in 2006. The \$6,000 statutory maximum does not account for increases in inflation or increased special education costs over the past 17 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. Thus, an overall increase in special education funding is essential so that the increase in Tier A funding does not diminish available funds for Tier B.

Immediately, there needs to be a mechanism for funding preschool special education (ages three – five) to include general education and special education costs. Beginning in 2023-24, the Colorado Department of Early Childhood (CDEC) is responsible for the general education costs of providing equitable access to preschool for children with an educational disability. In this new funding model, the general education seat is paid to the preschool enrolling a child with an educational disability at the local coordinating organization (LCO) rate established by the CDEC. All children with an educational

disability are general education students first, and as such, should be funded as a general education student at the same rate as non-disabled peers.

It is important to note that the per pupil revenue funded (at 0.5 FTE or part-time) in accordance with the School Finance Act for a preschool child with an educational disability was eliminated when House Bill 22-1295 established the CDEC funding of the general education seat. The School Finance Act funding in the 2022-23 school year was \$38,243,591. A portion of this revenue was used by school districts to fund special education services by early childhood special education teachers, speech pathologists, occupational therapists, school psychologists, school social workers, school nurses, audiologists, aides, and other special service providers, to provide a free appropriate public education (FAPE) in the most appropriate environment for the child.

For all years prior to 2023-24, the amount of revenue from School Finance is included in the Special Education Funding GAP by AU/BOCES Analysis (Appendix E). When this amount from School Finance is removed from the GAP Analysis in the 2023-24 school year, the unreimbursed cost of special education will increase for school districts, meaning school districts will pay more to cover the excess costs of special education for preschool children with educational disabilities.

Since the revenue from School Finance no longer funds a portion of the special education cost, the only remaining revenue that is guaranteed for the provision of special education services is ECEA Tier A funding, which in 2023-24 is \$1,750 annually per eligible child and IDEA preschool. Based on the 2022-23 IDEA



preschool allocation of \$4,501,324, and the 7,946 School Finance funded count of preschool children with educational disabilities, the average funding would be \$566 per eligible child. Current ECEA Tier A and Tier B allocations, and IDEA preschool allocations, are insufficient to maintain the current level of special education services to preschool age children with educational disabilities.

The Individuals with Disabilities Education Act and corresponding state law, the Exceptional Children's Education Act, require administrative units, with parent consent, to identify and serve preschool children (typically three- and four-year-olds) with disabilities, regardless of their preschool setting.

Funding of the general education seat for preschool students with disabilities via the CDEC does not solve the need for funding to pay for the excess cost of 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.

Subsequently, the SEFAC is making the following recommendations for the 2024 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. Consideration for Tier A funding is to increase proportionally with other educational funding priorities to mitigate the current gap.
- 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 17 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 Recommendations

A new mechanism of funding is needed for preschool special education beginning in the 2023-24 school year. All preschool students with a disability must receive general education to include special education and related services as per state and federal law.

In order for the CDEC to fund the general education seat for preschool age children with educational disabilities, and as established in House Bill 22-1295, the per pupil revenue (funded at 0.5 FTE or part-time) in

accordance with the School Finance Act was eliminated beginning in the 2023-24 school year. This amount in the 2022-23 school year was \$38,243,591 (Appendix A, Overview of Colorado Special Education State Share). These funds in 2022-23, and in years prior, were used to fund general education and special education costs.

A partial or full amount of the \$38,243,591 must be allocated to local school districts and/or administrative units, beginning in the 2023-24 school year, to maintain the current level of special education services provided to preschool children with educational disabilities. Without this funding, the unreimbursed cost of special education will increase for school districts and/or administrative units in the 2023-24 school year, meaning school districts will pay more to cover the excess costs of special education for preschool children with educational disabilities.

SEFAC recommends that the Exceptional Children’s Education Act be amended to include additional funding for preschool students with disabilities, ages three to five, as the current ECEA Tier A and Tier B allocations are insufficient to maintain the current level of special education services to preschool age children with educational disabilities. Lack of funding, and reduced expenditures, by school districts and/or administrative units, over prior year expenditures, without exception, will lead to deficiencies with maintenance of effort (MOE) required by federal law.

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 average excess cost of special education per student, PreK-12 in 2021-22, above the general education cost, was \$11,369 per student (Appendix E, Special Education Funding GAP by AU/BOCES). 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. Based on 2021-22 data, this gap is currently represented by an unfunded amount of \$799,244,382 (Appendix E, Special Education Funding GAP by AU/BOCES), which is the amount being paid by local school districts to cover special education costs.

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.





Appendices



APPENDIX A:
Overview of Colorado Special Education State Share
Fiscal Years 2021-22; 2022-23



Colorado Special Education State Share FY 2021-22

Fund Type	Dollar Amount
Child Find	\$2,886,287
ECEA	\$212,743,079
Educational Orphans*	\$163,486
Educational Orphans Balance applied to Tier B*	\$336,514
High-Cost	\$4,000,000
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.

Colorado Special Education State Share FY 2022-23

Fund Type	Dollar Amount
Child Find**	\$0
ECEA	\$295,653,633
Educational Orphans*	\$135,067
Educational Orphans Balance applied to Tier B*	\$364,933
High-Cost	\$4,000,000
Preschool Sped from School Finance Act	\$38,243,591
Total	\$338,397,224

*Actual cost for Educational Orphans this year did not equal the \$500,000 allocation and the balance of \$364,933 was distributed as Tier B ECEA funds.

**Data for 22-23 is not presented as Birth to Three Child Find funds were moved to the Department of Human Services and are no longer relevant to this report.



Special Education Payments of the ECEA

The Tier A and Tier B allocations for the past four years can be found on the CDE Grants Fiscal Website under the Allocations tab and can be viewed here. <https://www.cde.state.co.us/cdefisgrant/eceafy2324prelim>

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 No.	Admin. Units	12/1/XXXX Spec. Ed. Funded Pupil Count	12/1/XXXX Tier B Funded Pupil Count	(1) Total Special Ed Per Pupil Funding \$1750	(2) \$XXXX/Tier B Student Additional Tier B Funding (\$6000 max per student)	(3) (1) + (2) ECEA Preliminary Allocation FYXX-XX
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- **Column 1** – Under the special education funding formula, administrative units will receive \$1,750 for each child with disabilities that 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 \$1750 from the **Column 1** above is calculated (up to a maximum \$6,000 per student) and will be distributed to the administrative units for a percentage of the children reported on the prior year December 1st count with the following 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: This percentage is determined by the amount of funding appropriated.
- **Column 3** – Preliminary total distribution amount allocated to administrative units.



**High-Cost Reimbursement for In-District Placement
FY 2020-21 Special Education Student Expenditures Reimbursed in FY 2021-222**

AU #	AU Name	Total Amount Requested	Amount Not Funded	Amount Funded
03040	Arapahoe 6, Littleton	\$1,134,576	\$1,134,576	\$0
07020	Boulder RE-2, Boulder Valley	\$185,937	\$185,937	\$0
64203	Centennial BOCES	\$760,949	\$567,489	\$193,460
64043	East Central BOCES	\$460,223	\$257,063	\$203,160
19205	Elizabeth School District	\$409,746	\$272,557	\$137,189
26011	Gunnison RE-1J	\$143,944	\$94,950	\$48,994
35020	Larimer R-2J, Thompson	\$323,278	\$323,278	\$0
39031	Mesa 51, Grand Junction	\$347,232	\$347,232	\$0
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
64213	Rio Blanco BOCES	\$366,501	\$70,540	\$295,961
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
64205	Ute Pass BOCES	\$338,471	\$338,471	\$0
Total		\$7,131,539	\$5,131,539	\$2,000,000
	Number of Student Applications Submitted	184	107	77
	% of Student Applications Funded			41.8%



High-Cost Reimbursement for In-District Placement FY 2021-22 Special Education Student Expenditures Reimbursed in FY 2022-23

AU #	AU Name	Total Amount Requested	Amount Not Funded	Amount Funded
03010	Arapahoe 1, Englewood	\$135,164.56	\$135,164.56	\$0.00
07020	Boulder RE-2, Boulder Valley	\$365,306.48	\$365,306.48	\$0.00
64203	Centennial BOCES	\$573,929.18	\$437,570.31	\$136,358.87
64043	East Central BOCES	\$599,333.53	\$338,173.53	\$261,160.00
19205	Elizabeth School District	\$400,944.45	\$297,841.25	\$103,103.20
26011	Gunnison RE-1J	\$107,160.74	\$64,374.50	\$42,786.24
35020	Larimer R-2J, Thompson	\$376,464.28	\$376,464.28	\$0.00
39031	Mesa 51, Grand Junction	\$227,893.71	\$227,893.71	\$0.00
64053	Mount Evans BOCES, Idaho Springs	\$63,641.60	\$29,986.61	\$33,654.99
64103	Northeast BOCES	\$836,880.56	\$386,728.48	\$450,152.08
64123	Northwest BOCES	\$99,430.12	\$62,029.82	\$37,400.30
64133	Pikes Peak BOCES	\$623,800.93	\$320,144.24	\$303,656.69
64213	Rio Blanco BOCES	\$438,238.30	\$137,051.45	\$301,186.85
64143	San Juan BOCES	\$735,567.58	\$542,899.84	\$192,667.74
64160	Santa Fe Trail BOCES	\$257,400.81	\$172,940.83	\$84,459.98
64163	South Central BOCES	\$76,787.42	\$43,605.80	\$33,181.62
64200	Uncompahgre BOCES	\$406,140.10	\$397,201.24	\$8,938.86
64205	Ute Pass BOCES	\$258,029.59	\$246,737.01	\$11,292.58
Totals		\$6,582,113.95	\$4,582,113.95	\$2,000,000.00
	Number of Student Applications Submitted	161	80	81
	% of Student Applications Funded			50.3%



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

AU #	AU Name	Total Amount Requested	Amount Not Funded	Amount Funded
01030	Adams 14, Commerce City	\$43,343	\$11,691	\$31,652
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, Castle Rock	\$711,100	\$711,100	\$0
34010	Durango, La Plata	\$266,600	\$266,600	\$0
64043	East Central BOCES	\$790,287	\$223,185	\$567,102
19205	Elizabeth School District	\$156,208	\$27,420	\$128,788
21085	El Paso 38, Lewis-Palmer	\$110,846	\$23,002	\$87,844
35020	Larimer R-2J, Thompson	\$591,032	\$426,444	\$164,588
35030	Larimer R-3, Estes Park	\$118,019	\$49,970	\$68,049
64053	Mount Evans BOCES, Idaho Springs	\$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
62050	Weld RE-5J, Johnstown-Milliken	\$276,359	\$102,181	\$174,178
01070	Westminster Public Schools	\$173,632	\$95,052	\$78,580
Total		\$5,048,914	\$3,048,914	\$2,000,000
	Number of Student Applications Submitted	71	35	36
	% of Student Applications Funded			50.7%



**High-Cost Reimbursement for Out-of-District Placement
FY 2021-22 Special Education Student Expenditures Reimbursed in FY 2022-23**

AU #	AU Name	Total Amount Requested	Amount Not Funded	Amount Funded
01030	Adams 14, Commerce City	\$201,838.63	\$201,838.63	\$0.00
01040	Adams 27J, Brighton	\$182,256.51	\$48,261.24	\$133,995.27
03010	Arapahoe 1, Englewood	\$122,856.16	\$71,492.78	\$51,363.38
03040	Arapahoe 6, Littleton	\$1,255,520.87	\$1,098,173.48	\$157,347.39
64043	East Central BOCES	\$1,323,318.31	\$334,075.19	\$989,243.12
19205	Elizabeth School District	\$101,910.53	\$20,714.37	\$81,196.16
21030	El Paso 3, Weldfield	\$261,824.20	\$261,824.20	\$0.00
21040	El Paso 8, Fountain	\$78,920.43	\$13,223.36	\$65,697.07
21085	El Paso 38, Lewis-Palmer	\$146,686.27	\$146,686.27	\$0.00
35030	Larimer R-3, Estes Park	\$71,570.14	\$26,644.85	\$44,925.29
64053	Mount Evans BOCES, Idaho Springs	\$339,030.50	\$79,357.64	\$259,672.86
64205	Ute Pass BOCES	\$69,004.42	\$18,423.67	\$50,580.75
62040	Weld RE-4, Windsor	\$180,545.81	\$180,545.81	\$0.00
62050	Weld RE-5J, Johnstown-Milliken	\$287,624.48	\$121,645.77	\$165,978.71
Total		\$4,622,907.23	\$2,622,907.23	\$2,000,000.00
Number of Student Applications Submitted		67	35	32
% of Student Applications Funded				47.8%



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	\$157,343
01030	Adams 14, Commerce City	\$38,094
01040	Adams 27J, Brighton	\$49,687
03060	Adams-Arapahoe 28J, Aurora	\$187,156
03010	Arapahoe 1, Englewood	\$13,250
03020	Arapahoe 2, Sheridan	*
03030	Arapahoe 5, Cherry Creek	\$281,562
03040	Arapahoe 6, Littleton	\$69,010
49010	Aspen 1	*
07010	Boulder RE-1J, St. Vrain Valley	\$98,271
07020	Boulder RE-2, Boulder Valley	\$142,437
64203	Centennial BOCES	*
64233	Colorado River BOCES	\$22,635
15010	Delta 50J, Delta	*
16010	Denver 1, Denver	\$411,854
18010	Douglas RE-1, Castle Rock	\$309,718
34010	Durango, La Plata	\$11,594
19010	Eagle RE 50, Eagle	\$35,885
64043	East Central BOCES	\$15,458
19205	Elizabeth School District	\$12,146
21020	El Paso 2, Harrison	\$24,292



AU #	AU Name	2021-2022 Payment
21030	El Paso 3, Widefield	*
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
35010	Larimer R-1, Poudre	\$93,302
35020	Larimer R-2J, Thompson	\$39,198
35030	Larimer R-3, Estes Park	*
38010	Logan RE-1, Sterling	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
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	*



AU #	AU Name	2021-2022 Payment
51010	Pueblo 60, Urban	\$41,406
51020	Pueblo 70, Rural	\$23,187
64213	Rio Blanco BOCES	*
54010	Roaring Fork RE-1	\$26,500
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
59010	Summit RE-1	\$32,021
64200	Uncompahgre BOCES	*
64205	Ute Pass BOCES	\$13,802
62040	Weld RE-4, Windsor	\$17,667
62050	Weld RE-5J, Johnstown-Milliken	*
62060	Weld 6, Greeley	\$19,323
01070	Westminster Public Schools	\$32,573
State Total		\$2,886,287

* = suppressed for low count.

Note 1: There was a \$909,161 supplemental Part C Child Find in fiscal year 2021-22 that is not included in the total released to districts after the initial allocations were reported.

Note 2: There was \$6,888,983 distribution of funds to AUs from Senate Bill 21-275 for Part C evaluations, these funds are not reflected in this report as they were not part of the ECEA funding.

Note 3: Data for 2022-23 will not be presented as all birth to three Child Find funds were moved the Department of Human Services and are no longer relevant to this report.



**Educational Orphans Funding
Educational Orphans 2021-22 Distribution (December 2020 Count)**

Fund Type	Dollar Amount
Number of AU's	3
Number of Educational Orphans	16
Average Per Pupil Costs	\$10,218
Amount Expended 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

**Educational Orphans Funding
Educational Orphans 2022-23 Distribution (December 2021 Count)**

Fund Type	Dollar Amount
Number of AU's	3
Number of Educational Orphans	13
Average Per Pupil Costs	\$10,390
Amount Expended and Reimbursed to AUs*	\$135,067
Total Funds Allocated for Educational Orphan Reimbursements	\$500,000
Balance of Educational Orphan Funding Not Expended by AUs*	\$364,933

*Actual cost for Educational Orphans in this year did not equal \$500,000 allocation. The balance of \$364,933 was distributed as Tier B Funds



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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	\$1,321,958
01030	Adams 14, Commerce City	\$349,095
01040	Adams 27J, Brighton	\$954,201
03060	Adams-Arapahoe 28J, Aurora	\$1,867,626
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
49010	Aspen 1	\$40,621
07010	Boulder RE-1J, St. Vrain Valley	\$1,516,992
07020	Boulder RE-2, Boulder Valley	\$1,024,622
64203	Centennial BOCES	\$563,514
80010	Charter School Institute	\$0
64233	Colorado River BOCES	\$224,819
15010	Delta 50J, Delta	\$142,347
16010	Denver 1, Denver	\$2,495,555
18010	Douglas RE-1, Castle Rock	\$2,573,933
34010	Durango, La Plata	\$254,034
19010	Eagle RE 50, Eagle	\$417,473
64043	East Central BOCES	\$599,323
19205	Elizabeth School District	\$88,740
21020	El Paso 2, Harrison	\$294,483



AU#	AU Name	FY 2021-22 Amount After Budget Stabilization Factor
21030	El Paso 3, Widefield	\$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
35010	Larimer R-1, Poudre	\$651,909
35020	Larimer R-2J, Thompson	\$754,651
35030	Larimer R-3, Estes Park	\$23,773
38010	Logan RE-1, Sterling	\$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
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



AU#	AU Name	FY 2021-22 Amount After Budget Stabilization Factor
51010	Pueblo 60, Urban	\$196,276
51020	Pueblo 70, Rural	\$259,867
64213	Rio Blanco BOCES	\$47,100
54010	Roaring Fork RE-1	\$207,027
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
59010	Summit RE-1	\$179,170
64200	Uncompahgre BOCES	\$132,431
64205	Ute Pass BOCES	\$114,970
62040	Weld RE-4, Windsor	\$405,061
62050	Weld RE-5J, Johnstown	\$153,497
62060	Weld 6, Greeley	\$718,921
01070	Westminster Public Schools	\$423,781
State Total		\$32,776,269



Preschool Special Education from School Finance Formula FY 2022-23

AU#	AU Name	FY 2022-23 Amount After Budget Stabilization Factor
1010	Adams 1, Mapleton	\$449,031
1020	Adams 12, Northglenn	\$1,555,978
1030	Adams 14, Commerce City	\$372,189
1040	Adams 27J, Brighton	\$1,164,987
3060	Adams-Arapahoe 28J, Aurora	\$2,003,404
3010	Arapahoe 1, Englewood	\$188,890
3020	Arapahoe 2, Sheridan	\$56,755
3030	Arapahoe 5, Cherry Creek	\$2,431,954
3040	Arapahoe 6, Littleton	\$640,664
49010	Aspen 1	\$79,918
7010	Boulder RE-1J, St. Vrain Valley	\$1,828,272
7020	Boulder RE-2, Boulder Valley	\$1,306,123
64203	Centennial BOCES	\$620,242
80010	Charter School Institute	\$0
64233	Colorado River BOCES	\$282,671
15010	Delta 50J, Delta	\$129,408
16010	Denver 1, Denver	\$3,457,795
18010	Douglas RE-1, Castle Rock	\$2,872,032
34010	Durango, La Plata	\$258,125
19010	Eagle RE 50, Eagle	\$567,249
64043	East Central BOCES	\$480,543
21050	El Paso 11, Colorado Springs	\$1,094,474
21060	El Paso 12, Cheyenne Mountain	\$176,947



AU#	AU Name	FY 2022-23 Amount After Budget Stabilization Factor
21020	El Paso 2, Harrison	\$113,467
21080	El Paso 20, Academy	\$602,333
21030	El Paso 3, Widefield	\$490,007
21085	El Paso 38, Lewis-Palmer	\$122,497
21090	El Paso 49, Falcon	\$737,749
21040	El Paso 8, Fountain	\$647,953
19205	Elizabeth School District	\$103,130
21490	Fort Lupton/Keenesburg	\$232,915
22010	Fremont RE-1, Canon City	\$272,374
26011	Gunnison RE-1J	\$80,744
30011	Jefferson R-1, Lakewood	\$2,811,941
35010	Larimer R-1, Poudre	\$843,163
35020	Larimer R-2J, Thompson	\$925,508
35030	Larimer R-3, Estes Park	\$40,179
38010	Logan RE-1, Sterling	\$88,916
39031	Mesa 51, Grand Junction	\$1,248,422
41010	Moffat RE-1, Craig	\$181,484
43010	Montrose RE-1J, Montrose	\$338,461
44020	Morgan RE-3, Fort Morgan	\$231,997
64053	Mount Evans BOCES, Idaho Springs	\$80,773
64093	Mountain BOCES	\$250,058
64103	Northeast Colorado BOCES	\$525,288
64123	Northwest Colorado BOCES	\$162,761
64133	Pikes Peak BOCES	\$245,432



AU#	AU Name	FY 2022-23 Amount After Budget Stabilization Factor
51010	Pueblo 60, Urban	\$253,255
51020	Pueblo 70, Rural	\$335,503
64213	Rio Blanco BOCES	\$44,894
54010	Roaring Fork RE-1	\$204,685
64143	San Juan BOCES	\$253,091
64153	San Luis Valley BOCES	\$366,994
64160	Santa Fe Trail BOCES	\$160,601
64163	South Central BOCES	\$275,020
64193	Southeastern BOCES	\$433,937
59010	Summit RE-1	\$206,583
64200	Uncompahgre BOCES	\$102,131
64205	Ute Pass BOCES	\$85,616
62060	Weld 6, Greeley	\$940,844
62040	Weld RE-4, Windsor	\$512,693
62050	Weld RE-5J, Johnstown-Milliken	\$167,873
1070	Westminster Public Schools	\$504,665
State Total		\$38,243,591



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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:

2019

2020

2021

2022



Special Education Funded Pupil Count on Dec. 1 by AU

AU #	AU Name	Dec. 1, 2019	Dec. 1, 2020	Dec. 1, 2021	Dec. 1, 2022
1010	Adams 1, Mapleton	981	998	1,043	882
1020	Adams 12, Northglenn	4,522	4,357	4,307	4,560
1030	Adams 14, Commerce City	859	866	838	820
1040	Adams 27J, Brighton	2,209	2,209	2,356	2,731
3060	Adams-Arapahoe 28J, Aurora	5,367	5,282	5,352	5,461
3010	Arapahoe 1, Englewood	425	412	393	395
3020	Arapahoe 2, Sheridan	181	176	160	162
3030	Arapahoe 5, Cherry Creek	7,556	7,294	7,211	7,323
3040	Arapahoe 6, Littleton	1,732	1,665	1,723	1,782
49010	Aspen 1	173	187	193	198
7010	Boulder RE-1J, St. Vrain Valley	4,165	3,970	4,036	4,113
7020	Boulder RE-2, Boulder Valley	3,854	3,636	3,543	3,679
64203	Centennial BOCES	1,045	1,043	1,135	1,145
80010	Charter School Institute	1,294	1,405	1,505	1,692
64233	Colorado River BOCES	1,239	641	691	729
15010	Delta 50J, Delta	793	738	769	751
16010	Denver 1, Denver	10,608	10,474	10,543	11,210
18010	Douglas RE-1, Castle Rock	7,797	7,490	7,802	8,056
34010	Durango, La Plata	614	697	686	722
19010	Eagle RE-50J, Eagle	887	892	921	943
64043	East Central BOCES	1,169	1,319	1,488	1,606
64045	Education ReEnvisioned BOCES	373	595	531	559
21050	El Paso 11, Colorado Springs	2,782	2,680	2,685	2,829



AU #	AU Name	Dec. 1, 2019	Dec. 1, 2020	Dec. 1, 2021	Dec. 1, 2022
21060	El Paso 12, Cheyenne Mountain	480	433	372	423
21020	El Paso 2, Harrison	1,529	1,567	1,639	1,602
21080	El Paso 20, Academy	2,265	2,100	2,178	2,291
21030	El Paso 3, Weldfield	1,296	1,158	1,239	1,331
21085	El Paso 38, Lewis-Palmer	693	671	705	683
21090	El Paso 49, Falcon	2,438	2,425	2,712	2,950
21040	El Paso 8, Fountain	1,537	1,540	1,499	1,538
19205	Elizabeth School District	282	296	313	336
21490	Fort Lupton/Keenesburg	553	541	574	569
22010	Fremont RE-1, Canon City	617	596	591	555
26011	Gunnison	203	176	184	188
30011	Jefferson R-1, Lakewood	9,432	9,276	9,318	9,593
35010	Larimer R-1, Poudre	2,817	2,671	2,732	2,865
35020	Larimer R-2J, Thompson	2,029	1,879	2,041	2,086
35030	Larimer R-3, Estes Park	98	94	95	97
38010	Logan RE-1, Sterling	386	358	316	308
39031	Mesa 51, Grand Junction	3,277	3,211	3,299	3,377
41010	Moffat Re 1, Craig	319	293	338	342
43010	Montrose RE-1J, Montrose	921	883	984	1007
44020	Morgan RE-3, Fort Morgan	416	423	439	430
64093	Mountain BOCES	523	527	531	550
64053	Mt. Evans BOCES	261	224	223	219
64103	Northeast Colorado BOCES	770	772	778	786
64123	Northwest Colorado BOCES	662	663	691	709



AU #	AU Name	Dec. 1, 2019	Dec. 1, 2020	Dec. 1, 2021	Dec. 1, 2022
64133	Pikes Peak BOCES	617	590	631	677
51010	Pueblo 60, Urban	2,158	2,198	2,088	2,156
51020	Pueblo 70, Rural	1,490	1,471	1,511	1,640
64213	Rio Blanco BOCES	219	177	175	179
54010	Roaring Fork RE-1	N/A	580	564	652
64143	San Juan BOCES	988	1,009	1,072	1,104
64153	San Luis Valley BOCES	820	796	832	902
64160	Santa Fe Trail BOCES	745	769	578	602
64163	South Central BOCES	562	565	596	619
64193	Southeastern BOCES	410	426	471	463
59010	Summit RE-1	367	365	402	441
64200	Uncompahgre BOCES	247	229	228	224
64205	Ute Pass BOCES	421	368	345	377
62060	Weld 6, Greeley	2,688	2,652	2,728	2,942
62040	Weld RE-4, Windsor	732	710	796	851
62050	Weld RE-5J, Johnstown-Milliken	429	434	461	485
1070	Westminster Public Schools	1,159	1,158	1,125	1,096
State Total			108,481	106,300	108,305

* = 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
Autism Spectrum Disorders	1,497	15.99%	7,867	84.01%	9,364	8.62%
Deaf-Blind	*	<50%	*	>50%	26	0.02%
Developmental Delay (Preschooler with a Disability)	3,370	29.64%	7,998	70.36%	11,368	10.47%
Hearing Impairment, including Deafness	605	46.61%	693	53.39%	1,298	1.20%
Infant/Toddler with a Disability	0	N/A	0	N/A	0	0.00%
Intellectual Disability	1,114	44.58%	1,385	55.42%	2,499	2.30%
Multiple Disabilities	1,782	39.61%	2,717	60.39%	4,499	4.14%
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%
Physical Disability	N/A	N/A	N/A	N/A	N/A	N/A
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%
Speech or Language Impairment	6,253	34.38%	11,936	65.62%	18,189	16.75%
Traumatic Brain Injury	139	28.43%	350	71.57%	489	0.45%
Visual Impairment, including Blindness	*	<50%	*	>50%	266	0.24%
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
Autism Spectrum Disorders	1,533	16.34%	7,847	83.66%	9,380	8.64%
Deaf-Blind	*	<50%	*	>50%	*	*%
Developmental Delay (Preschooler with a Disability)	3,214	29.97%	7,510	70.03%	10,724	9.87%
Hearing Impairment, including Deafness	575	46.94%	650	53.06%	1,225	1.13%
Infant/Toddler with a Disability	0	N/A	0	N/A	0	0.00%
Intellectual Disability	1,039	43.62%	1,343	56.38%	2,382	2.19%
Multiple Disabilities	1,798	39.80%	2,720	60.20%	4,518	4.16%
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%
Physical Disability	N/A	N/A	N/A	N/A	N/A	N/A
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%
Speech or Language Impairment	5,955	34.69%	11,212	65.31%	17,617	15.80%
Traumatic Brain Injury	120	27.40%	318	72.60%	438	0.40%
Visual Impairment, including Blindness	117	46.80%	133	53.20%	250	0.23%
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
Autism Spectrum Disorders	1,766	17.57%	8,286	82.43%	10,052	9.28%
Deaf-Blind	*	*%	*	*%	*	*%
Developmental Delay (Preschooler with a Disability)	3,170	29.68%	7,511	70.32%	10,681	9.86%
Hearing Impairment, including Deafness	560	46.63%	641	53.37%	1,201	1.11%
Infant/Toddler with a Disability	0	N/A	0	N/A	0	0
Intellectual Disability	1,003	43.34%	1,311	56.66%	2,314	2.14%
Multiple Disabilities	1,862	39.68%	2,831	60.32%	4,693	4.33%
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%
Physical Disability	N/A	N/A	N/A	N/A	N/A	N/A
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%
Speech or Language Impairment	6,177	35.23%	11,355	64.77%	17,532	16.19%
Traumatic Brain Injury	134	31.75%	288	68.25%	422	0.39%
Visual Impairment, including Blindness	117	44.83%	144	55.17%	261	0.24%
State Total	38,347	35.41%	69,958	64.59%	108,305	100%

* = suppressed for low count



Total Students Served, Ages Birth to 21 by Disability and Gender: Dec. 1, 2022

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Autism Spectrum Disorders	2,054	18.49%	9,053	81.51%	11,107	9.86%
Deaf-Blind	*	<40%	*	>60%	29	0%
Developmental Delay (Preschooler with a Disability)	3,346	29.63%	7,947	70.37%	11,293	10.03%
Hearing Impairment, including Deafness	561	47.18%	628	52.82%	1,189	1.06%
Infant/Toddler with a Disability	0	N/A	0	N/A	0	N/A
Intellectual Disability	989	43.74%	1,272	56.26%	2,261	2.01%
Multiple Disabilities	1,919	40.15%	2,860	59.85%	4,779	4.24%
Orthopedic Impairment	166	44.03%	211	55.97%	377	0.33%
Other Health Impairment	4,128	28.03%	10,601	71.97%	14,729	13.08%
Physical Disability	N/A	N/A	N/A	N/A	N/A	N/A
Serious Emotional Disability	1,352	28.98%	3,314	71.02%	4,666	4.14%
Specific Learning Disability	18,767	43.71%	24,168	56.29%	42,935	38.13%
Speech or Language Impairment	6,648	35.84%	11,903	64.16%	18,551	16.48%
Traumatic Brain Injury	117	29.62%	278	70.38%	395	0.35%
Visual Impairment, including Blindness	124	43.97%	158	56.03%	282	0.25%
State Total	40,180	35.69%	72,413	64.31%	112,593	100%

* = suppressed for low count



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APPENDIX C: Tier A to Tier B Four-Year Comparison

Fiscal Years:

2019-20

2020-21

2021-22

2022-23



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

AU #	AU Name	Tier A 2019-20	Tier A 2020-21	Tier A 2021-22	Tier A 2022-23
1010	Adams 1, Mapleton	\$1,205,000	\$1,226,250	\$1,247,500	\$1,825,250
1020	Adams 12, Northglenn	\$5,530,000	\$5,652,500	\$5,446,250	\$7,537,250
1030	Adams 14, Commerce City	\$1,028,750	\$1,073,750	\$1,082,500	\$1,466,500
1040	Adams 27J, Brighton	\$2,617,500	\$2,761,250	\$2,761,250	\$4,123,000
3060	Adams-Arapahoe 28J, Aurora	\$6,337,500	\$6,708,750	\$6,602,500	\$9,366,000
3010	Arapahoe 1, Englewood	\$497,500	\$531,250	\$515,000	\$687,750
3020	Arapahoe 2, Sheridan	\$236,250	\$226,250	\$220,000	\$280,000
3030	Arapahoe 5, Cherry Creek	\$9,083,750	\$9,445,000	\$9,117,500	\$12,619,250
3040	Arapahoe 6, Littleton	\$2,076,250	\$2,165,000	\$2,081,250	\$3,015,250
49010	Aspen 1	\$203,750	\$216,250	\$233,750	\$337,750
7010	Boulder RE-1J, St. Vrain Valley	\$4,980,000	\$5,206,250	\$4,962,500	\$7,063,000
7020	Boulder RE-2, Boulder Valley	\$4,741,250	\$4,817,500	\$4,545,000	\$6,200,250
64203	Centennial BOCES	\$1,243,750	\$1,306,250	\$1,303,750	\$1,986,250
80010	Charter School Institute	\$1,521,250	\$1,617,500	\$1,756,250	\$2,633,750
64233	Colorado River BOCES	\$1,455,000	\$811,250	\$801,250	\$1,209,250
15010	Delta 50J, Delta	\$946,250	\$991,250	\$922,500	\$1,345,750
16010	Denver 1, Denver	\$12,258,750	\$13,260,000	\$13,092,500	\$18,450,250
18010	Douglas RE-1, Castle Rock	\$9,477,500	\$9,746,250	\$9,362,500	\$13,653,500
34010	Durango, La Plata	\$698,750	\$767,500	\$871,250	\$1,200,500
19010	Eagle RE 50, Eagle	\$1,022,500	\$1,108,750	\$1,115,000	\$1,611,750
64043	East Central BOCES	\$1,375,000	\$1,461,250	\$1,648,750	\$2,604,000
64045	Education ReEnvisioned BOCES	\$386,250	\$466,250	\$743,750	\$929,250
21050	El Paso 11, Colorado Springs	\$3,406,250	\$3,477,500	\$3,350,000	\$4,698,750



AU #	AU Name	Tier A 2019-20	Tier A 2020-21	Tier A 2021-22	Tier A 2022-23
21060	El Paso 12, Cheyenne Mountain	\$596,250	\$600,000	\$541,250	\$651,000
21020	El Paso 2, Harrison	\$1,936,250	\$1,911,250	\$1,958,750	\$2,868,250
21080	El Paso 20, Academy	\$2,831,250	\$2,831,250	\$2,625,000	\$3,811,500
21030	El Paso 3, Widefield	\$1,518,750	\$1,620,000	\$1,447,500	\$2,168,250
21085	El Paso 38, Lewis-Palmer	\$826,250	\$866,250	\$838,750	\$1,233,750
21090	El Paso 49, Falcon	\$2,915,000	\$3,047,500	\$3,031,250	\$4,746,000
21040	El Paso 8, Fountain	\$1,837,500	\$1,921,250	\$1,925,000	\$2,623,250
19205	Elizabeth School District	\$331,250	\$352,500	\$370,000	\$547,750
21490	Fort Lupton/Keenesburg	\$666,250	\$691,250	\$676,250	\$1,004,500
22010	Fremont RE-1, Canon City	\$791,250	\$771,250	\$745,000	\$1,034,250
26011	Gunnison RE-1J	\$255,000	\$253,750	\$220,000	\$322,000
30011	Jefferson R-1, Lakewood	\$11,535,000	\$11,790,000	\$11,595,000	\$16,306,500
35010	Larimer R-1, Poudre	\$3,330,000	\$3,521,250	\$3,338,750	\$4,781,000
35020	Larimer R-2J, Thompson	\$2,553,750	\$2,536,250	\$2,348,750	\$3,571,750
35030	Larimer R-3, Estes Park	\$107,500	\$122,500	\$117,500	\$166,250
38010	Logan RE-1, Sterling	\$482,500	\$482,500	\$447,500	\$553,000
39031	Mesa 51, Grand Junction	\$3,966,250	\$4,096,250	\$4,013,750	\$5,773,250
41010	Moffat RE-1, Craig	\$403,750	\$398,750	\$366,250	\$591,500
43010	Montrose RE-1J, Montrose	\$1,070,000	\$1,151,250	\$1,103,750	\$1,722,000
44020	Morgan Re-3, Fort Morgan	\$503,750	\$520,000	\$528,750	\$768,250
64053	Mount Evans BOCES, Idaho Springs	\$323,750	\$326,250	\$280,000	\$390,250
64093	Mountain BOCES	\$613,750	\$653,750	\$658,750	\$929,250
64103	Northeast Colorado BOCES	\$886,250	\$962,500	\$965,000	\$1,361,500
64123	Northwest Colorado BOCES	\$835,000	\$827,500	\$828,750	\$1,209,250



AU #	AU Name	Tier A 2019-20	Tier A 2020-21	Tier A 2021-22	Tier A 2022-23
64133	Pikes Peak BOCES	\$736,250	\$771,250	\$737,500	\$1,104,250
51010	Pueblo 60, Urban	\$2,738,750	\$2,697,500	\$2,747,500	\$3,654,000
51020	Pueblo 70, Rural	\$1,825,000	\$1,862,500	\$1,838,750	\$2,644,250
64213	Rio Blanco BOCES	\$248,750	\$273,750	\$221,250	\$306,250
54010	Roaring Fork RE-1	n/a	\$737,500	\$725,000	\$987,000
64143	San Juan BOCES	\$1,201,250	\$1,235,000	\$1,261,250	\$1,876,000
64153	San Luis Valley BOCES	\$1,062,500	\$1,025,000	\$995,000	\$1,456,000
64160	Santa Fe Trail BOCES	\$895,000	\$931,250	\$961,250	\$1,011,500
64163	South Central BOCES	\$671,250	\$702,500	\$706,250	\$1,043,000
64193	Southeastern BOCES	\$496,250	\$512,500	\$532,500	\$824,250
59010	Summit RE-1	\$460,000	\$458,750	\$456,250	\$703,500
64200	Uncompahgre BOCES	\$286,250	\$308,750	\$286,250	\$399,000
64205	Ute Pass BOCES	\$488,750	\$526,250	\$460,000	\$603,750
62060	Weld 6, Greeley	\$3,207,500	\$3,360,000	\$3,315,000	\$4,774,000
62040	Weld RE-4, Windsor	\$798,750	\$915,000	\$887,500	\$1,393,000
62050	Weld RE-5, Johnstown-Milliken	\$528,750	\$536,250	\$542,500	\$806,750
1070	Westminster Public Schools	\$1,473,750	\$1,448,750	\$1,447,500	\$1,968,750
Total		\$130,563,750	\$135,601,250	\$132,875,000	\$189,533,750



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

AU#	Per Pupil Amount % of \$6,000 AU Name	\$2,849.36 47.48% Tier B* 2019-20	\$2,629.00 43.82% Tier B* 2020-21	\$3,401.52 56.45% Tier B* 2021-22	\$4,348 72.50% Tier B* 2022-23
1010	Adams 1, Mapleton	\$549,926	\$561,758	\$683,707	\$957,998
1020	Adams 12, Northglenn	\$3,100,101	\$3,017,141	\$3,711,066	\$4,874,650
1030	Adams 14, Commerce City	\$501,488	\$477,362	\$602,070	\$868,882
1040	Adams 27J, Brighton	\$1,182,483	\$1,139,340	\$1,435,444	\$2,067,494
3060	Adams-Arapahoe 28J, Aurora	\$3,034,566	\$2,858,899	\$3,704,262	\$4,798,902
3010	Arapahoe 1, Englewood	\$253,593	\$240,000	\$292,531	\$405,478
3020	Arapahoe 2, Sheridan	\$88,330	\$71,209	\$91,841	\$138,130
3030	Arapahoe 5, Cherry Creek	\$4,937,937	\$4,794,722	\$6,030,907	\$7,882,318
3040	Arapahoe 6, Littleton	\$1,228,072	\$1,194,725	\$1,442,247	\$1,835,791
49010	Aspen 1	\$88,330	\$87,033	\$108,849	\$147,042
7010	Boulder RE-1J, St. Vrain Valley	\$2,866,454	\$2,756,042	\$3,302,882	\$4,339,953
7020	Boulder RE-2, Boulder Valley	\$2,498,886	\$2,394,724	\$3,010,351	\$3,791,889
64203	Centennial BOCES	\$595,516	\$601,319	\$748,336	\$1,091,672
80010	Charter School Institute	\$373,271	\$398,239	\$649,689	\$931,260
64233	Colorado River BOCES	\$666,749	\$337,582	\$408,184	\$592,622
15010	Delta 50J, Delta	\$347,622	\$394,395	\$370,767	\$503,506
16010	Denver 1, Denver	\$5,923,814	\$6,184,612	\$7,952,769	\$10,288,453
18010	Douglas RE-1, Castle Rock	\$4,789,770	\$4,726,151	\$5,983,285	\$8,109,564
34010	Durango, La Plata	\$330,525	\$356,043	\$503,426	\$721,840
19010	Eagle RE 50, Eagle	\$350,471	\$377,582	\$421,790	\$548,064
64043	East Central BOCES	\$518,583	\$543,296	\$758,541	\$1,260,992
64045	Education ReEnvisioned BOCES	\$225,099	\$253,186	\$462,608	\$570,343



AU#	Per Pupil Amount % of \$6,000 AU Name	\$2,849.36 47.48% Tier B* 2019-20	\$2,629.00 43.82% Tier B* 2020-21	\$3,401.52 56.45% Tier B* 2021-22	\$4,348 72.50% Tier B* 2022-23
21050	El Paso 11, Colorado Springs	\$1,701,066	\$1,653,626	\$2,102,143	\$2,753,687
21060	El Paso 12, Cheyenne Mountain	\$321,978	\$300,659	\$336,751	\$427,757
21020	El Paso 2, Harrison	\$1,162,537	\$1,018,022	\$1,278,974	\$1,898,173
21080	El Paso 20, Academy	\$1,678,271	\$1,600,878	\$1,986,492	\$2,669,027
21030	El Paso 3, Widefield	\$592,667	\$611,868	\$741,533	\$989,189
21085	El Paso 38, Lewis-Palmer	\$339,073	\$398,241	\$506,828	\$695,106
21090	El Paso 49, Falcon	\$1,413,281	\$1,345,054	\$1,748,385	\$2,566,544
21040	El Paso 8, Fountain	\$1,074,208	\$1,105,054	\$1,353,807	\$1,746,675
19205	Elizabeth School District	\$179,509	\$166,154	\$200,690	\$280,716
21490	Fort Lupton/Keenesburg	\$341,922	\$334,945	\$394,578	\$583,710
22010	Fremont RE-1, Canon City	\$336,225	\$311,209	\$428,592	\$539,152
26011	Gunnison RE-1J	\$99,728	\$102,857	\$129,258	\$151,498
30011	Jefferson R-1, Lakewood	\$6,277,134	\$5,970,985	\$7,578,602	\$9,579,980
35010	Larimer R-1, Poudre	\$1,931,864	\$1,859,340	\$2,187,182	\$2,972,022
35020	Larimer R-2J, Thompson	\$1,119,798	\$1,054,945	\$1,265,368	\$1,858,071
35030	Larimer R-3, Estes Park	\$56,988	\$63,296	\$71,432	\$84,660
38010	Logan RE-1, Sterling	\$239,346	\$234,725	\$295,933	\$347,552
39031	Mesa 51, Grand Junction	\$1,860,630	\$1,793,406	\$2,330,045	\$3,154,710
41010	Moffat RE-1, Craig	\$151,016	\$139,780	\$149,667	\$249,525
43010	Montrose RE-1J, Montrose	\$407,458	\$414,066	\$472,812	\$681,738
44020	Morgan RE-3, Fort Morgan	\$173,811	\$195,165	\$295,933	\$347,552
64053	Mount Evans BOCES, Idaho Springs	\$185,208	\$163,517	\$190,485	\$316,363
64093	Mountain BOCES	\$293,483	\$295,384	\$374,168	\$450,036



AU#	Per Pupil Amount % of \$6,000 AU Name	\$2,849.36 47.48% Tier B* 2019-20	\$2,629.00 43.82% Tier B* 2020-21	\$3,401.52 56.45% Tier B* 2021-22	\$4,348 72.50% Tier B* 2022-23
64103	Northeast Colorado BOCES	\$359,019	\$432,527	\$574,858	\$717,384
64123	Northwest Colorado BOCES	\$327,676	\$327,033	\$425,191	\$516,873
64133	Pikes Peak BOCES	\$296,333	\$295,384	\$374,168	\$503,506
51010	Pueblo 60, Urban	\$1,815,040	\$1,648,351	\$2,047,719	\$2,611,102
51020	Pueblo 70, Rural	\$826,314	\$793,846	\$1,051,072	\$1,296,639
64213	Rio Blanco BOCES	\$62,686	\$60,659	\$71,432	\$120,307
54010	Roaring Fork RE-1	n/a	\$292,747	\$380,971	\$530,241
64143	San Juan BOCES	\$584,118	\$606,593	\$802,760	\$1,243,170
64153	San Luis Valley BOCES	\$413,157	\$298,022	\$408,184	\$574,799
64160	Santa Fe Trail BOCES	\$316,278	\$308,572	\$370,767	\$329,730
64163	South Central BOCES	\$256,442	\$221,538	\$275,524	\$374,288
64193	Southeastern BOCES	\$151,016	\$152,967	\$200,690	\$280,716
59010	Summit RE-1	\$148,167	\$139,780	\$207,494	\$267,348
64200	Uncompahgre BOCES	\$151,016	\$137,142	\$142,864	\$160,409
64205	Ute Pass BOCES	\$299,183	\$319,120	\$387,774	\$458,948
62050	Weld 5 RE-5J, Johnstown-Milliken	\$247,894	\$224,176	\$289,130	\$401,023
62060	Weld 6, Greeley	\$1,381,939	\$1,289,669	\$1,629,331	\$2,134,330
62040	Weld RE-4, Windsor	\$339,073	\$395,604	\$513,630	\$779,766
1070	Westminster Public Schools	\$780,724	\$738,461	\$955,829	\$1,113,951
Total		\$65,144,862	\$63,470,731	\$80,204,593	\$106,484,816

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

** Suppression for low count



Special Education Four Year Comparison for Funded Tier B Percentage by AU

AU CODE	AU NAME	2022-2023			2021-2022			2020-2021			2019-2020		
		Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B
1010	Adams 1, Mapleton	185	882	20.98%	215	1,043	20.61%	201	998	20.14%	213	981	21.71%
1020	Adams 12, Northglenn	1,104	4,560	24.21%	1,094	4,307	25.40%	1,091	4,357	25.04%	1,144	4,522	25.30%
1030	Adams 14, Commerce City	206	820	25.12%	195	838	23.27%	177	866	20.44%	181	859	21.07%
1040	Adams 27J, Brighton	551	2,731	20.18%	464	2,356	19.69%	422	2,209	19.10%	432	2,209	19.56%
3060	Adams-Arapahoe 28J, Aurora	1,076	5,461	19.70%	1,077	5,352	20.12%	1,089	5,282	20.62%	1,084	5,367	20.20%
3010	Arapahoe 1, Englewood	111	395	28.10%	91	393	23.16%	86	412	20.87%	91	425	21.41%
3020	Arapahoe 2, Sheridan	28	162	17.28%	31	160	19.38%	27	176	15.34%	27	181	14.92%
3030	Arapahoe 5, Cherry Creek	1,823	7,323	24.89%	1,769	7,211	24.53%	1,773	7,294	24.31%	1,818	7,556	24.06%
3040	Arapahoe 6, Littleton	448	1,782	25.14%	412	1,723	23.91%	424	1,665	25.47%	453	1,732	26.15%
49010	Aspen 1	33	198	16.67%	33	193	17.10%	32	187	17.11%	33	173	19.08%
7010	Boulder RE1J, St. Vrain Valley	987	4,113	24.00%	974	4,036	24.13%	971	3,970	24.46%	1,045	4,165	25.09%
7020	Boulder RE2, Boulder Valley	896	3,679	24.35%	851	3,543	24.02%	885	3,636	24.34%	908	3,854	23.56%
64203	Centennial BOCES	240	1,145	20.96%	245	1,135	21.59%	220	1,043	21.09%	228	1,045	21.82%
80010	Charter School Institute	246	1,692	14.54%	209	1,505	13.89%	191	1,405	13.59%	151	1,294	11.67%
64233	Colorado River BOCES	125	729	17.15%	133	691	19.25%	120	641	18.72%	239	1,239	19.29%
15010	Delta 50J, Delta	118	751	15.71%	113	769	14.69%	109	738	14.77%	123	793	15.51%



AU CODE	AU NAME	2022-2023			2021-2022			2020-2021			2019-2020		
		Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B
16010	Denver 1, Denver	2,447	11,210	21.83%	2,309	10,543	21.90%	2,338	10,474	22.32%	2,345	10,608	22.11%
18010	Douglas RE 1, Castle Rock	1,874	8,056	23.26%	1,820	7,802	23.33%	1,759	7,490	23.48%	1,792	7,797	22.98%
34010	Durango, La Plata	184	722	25.48%	162	686	23.62%	148	697	21.23%	135	614	21.99%
19010	Eagle RE 50, Eagle	119	943	12.62%	123	921	13.36%	124	892	13.90%	128	887	14.43%
64043	East Central BOCES	318	1,606	19.80%	283	1,488	19.02%	223	1,319	16.91%	206	1,169	17.62%
64045	Education ReEnvisioned BOCES	158	559	28.26%	128	531	24.11%	136	595	22.86%	96	373	25.74%
21050	El Paso 11, Colorado Springs	597	2,829	21.10%	618	2,685	23.02%	618	2,680	23.06%	627	2,782	22.54%
21060	El Paso 12, Cheyenne Mountain	94	423	22.22%	96	372	25.81%	99	433	22.86%	114	480	23.75%
21020	El Paso 2, Harrison	390	1,602	24.34%	426	1,639	25.99%	376	1,567	23.99%	386	1,529	25.25%
21080	El Paso 20, Academy	596	2,291	26.01%	599	2,178	27.50%	584	2,100	27.81%	607	2,265	26.80%
21030	El Paso 3, Weldfield	250	1,331	18.78%	222	1,239	17.92%	218	1,158	18.83%	232	1,296	17.90%
21085	El Paso 38, Lewis-Palmer	157	683	22.99%	156	705	22.13%	149	671	22.21%	151	693	21.79%
21090	El Paso 49, Falcon	668	2,950	22.64%	576	2,712	21.24%	514	2,425	21.20%	510	2,438	20.92%
21040	El Paso 8, Fountain	371	1,538	24.12%	392	1,499	26.15%	398	1,540	25.84%	419	1,537	27.26%
19205	Elizabeth School District	63	336	18.75%	63	313	20.13%	59	296	19.93%	63	282	22.34%
21490	Fort Lupton/Keenesburg	120	569	21.09%	131	574	22.82%	116	541	21.44%	127	553	22.97%
22010	Fremont RE-1, Canon City	121	555	21.80%	121	591	20.47%	126	596	21.14%	118	617	19.12%



AU CODE	AU NAME	2022-2023			2021-2022			2020-2021			2019-2020		
		Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B
26011	Gunnison RE-1J	31	188	16.49%	34	184	18.48%	38	176	21.59%	39	203	19.21%
30011	Jefferson R-1, Lakewood	2,126	9,593	22.16%	2,150	9,318	23.07%	2,228	9,276	24.02%	2,264	9,432	24.00%
35010	Larimer R-1, Poudre	701	2,865	24.47%	667	2,732	24.41%	643	2,671	24.07%	705	2,817	25.03%
35020	Larimer R-2J, Thompson	420	2,086	20.13%	417	2,041	20.43%	372	1,879	19.80%	400	2,029	19.71%
35030	Larimer R-3, Estes Park	21	97	21.65%	19	95	20.00%	21	94	22.34%	24	98	24.49%
38010	Logan RE-1, Sterling	83	308	26.95%	78	316	24.68%	87	358	24.30%	89	386	23.06%
39031	Mesa 51, Grand junction	732	3,377	21.68%	708	3,299	21.46%	685	3,211	21.33%	680	3,277	20.75%
41010	Moffat Re 1, Craig	55	342	16.08%	56	338	16.57%	44	293	15.02%	53	319	16.61%
43010	Montrose RE-1J, Montrose	159	1,007	15.79%	153	984	15.55%	139	883	15.74%	157	921	17.05%
44020	Morgan RE-3, Fort Morgan	72	430	16.74%	78	439	17.77%	87	423	20.57%	74	416	17.79%
64053	Mount Evans BOCES	63	219	28.77%	71	223	31.84%	56	224	25.00%	62	261	23.75%
64093	Mountain BOCES	97	550	17.64%	101	531	19.02%	110	527	20.87%	112	523	21.41%
64103	Northeast Colorado BOCES	142	786	18.07%	161	778	20.69%	169	772	21.89%	164	770	21.30%
64123	Northwest Colorado BOCES	125	709	17.63%	116	691	16.79%	125	663	18.85%	124	662	18.73%
64133	Pikes Peak BOCES	128	677	18.91%	113	631	17.91%	110	590	18.64%	112	617	18.15%
51010	Pueblo 60, Urban	629	2,156	29.17%	586	2,088	28.07%	602	2,198	27.39%	625	2,158	28.96%
51020	Pueblo 70, Rural	312	1,640	19.02%	291	1,511	19.26%	309	1,471	21.01%	301	1,490	20.20%



AU CODE	AU NAME	2022-2023			2021-2022			2020-2021			2019-2020		
		Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B	Tier B Total	Funded Dec Count	% Tier B
64213	Rio Blanco BOCES	28	179	15.64%	27	175	15.43%	21	177	11.86%	23	219	10.50%
54010	Roaring Fork RE-1	137	652	21.01%	119	564	21.10%	112	580	19.31%	0	0	0.00%
64143	San Juan BOCES	288	1,104	26.09%	279	1,072	26.03%	236	1,009	23.39%	230	988	23.28%
64153	San Luis Valley BOCES	136	902	15.08%	129	832	15.50%	120	796	15.08%	113	820	13.78%
64160	Santa Fe Trail BOCES	76	602	12.62%	74	578	12.80%	109	769	14.17%	117	745	15.70%
64163	South Central BOCES	92	619	14.86%	84	596	14.09%	81	565	14.34%	84	562	14.95%
64193	Southeastern BOCES	70	463	15.12%	63	471	13.38%	59	426	13.85%	58	410	14.15%
59010	Summit RE-1	65	441	14.74%	60	402	14.93%	61	365	16.71%	53	367	14.44%
64200	Uncompahgre BOCES	40	224	17.86%	36	228	15.79%	42	229	18.34%	52	247	21.05%
64205	Ute Pass BOCES	111	377	29.44%	103	345	29.86%	114	368	30.98%	121	421	28.74%
62060	Weld 6, Greeley	539	2,942	18.32%	479	2,728	17.56%	479	2,652	18.06%	489	2,688	18.19%
62040	Weld RE-4, Windsor	183	851	21.50%	175	796	21.98%	151	710	21.27%	150	732	20.49%
62050	Weld Re-5J, Johnstown-Milliken	93	485	19.18%	90	461	19.52%	85	434	19.59%	85	429	19.81%
1070	Westminster Public Schools	250	1,096	22.81%	250	1,125	22.22%	281	1,158	24.27%	280	1,159	24.16%
Grand Total		24,708	112,593	21.94%	23,898	108,305	22.07%	23,579	106,300	22.18%	24,066	108,481	22.18%



APPENDIX D: High-Cost Four-Year Comparison by AU

Fiscal Years:

2019-20

2020-21

2021-22

2022-23



High-Cost FUNDED In-District Placed Students

AU #	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Payments	Payments	Payments	Payments
		2018-19 Data	2019-20 Data	2020-21 Data	2021-22 Data
3020	Arapahoe 2, Sheridan	\$0	\$102,108	\$0	\$0
64203	Centennial BOCES	\$208,773	\$250,020	\$193,460	\$136,359
64233	Colorado River BOCES	\$59,387	\$0	\$0	\$0
64043	East Central BOCES	\$164,623	\$132,008	\$203,160	\$261,160
19205	Elizabeth School District	\$44,574	\$58,225	\$137,189	\$103,103
26011	Gunnison RE-1J	\$11,443	\$59,910	\$48,994	\$42,786
64053	Mount Evans BOCES, Idaho Springs	\$0	\$0	\$0	\$33,655
64103	Northeast BOCES	\$317,742	\$453,860	\$406,869	\$450,152
64123	Northwest BOCES	\$188,836	\$0	\$65,800	\$37,400
64133	Pikes Peak BOCES	\$354,450	\$278,700	\$341,934	\$303,657
64213	Rio Blanco BOCES	\$127,601	\$222,728	\$295,961	\$301,187
64143	San Juan BOCES	\$113,117	\$181,271	\$67,640	\$192,668
64153	San Luis Valley BOCES	\$45,870	\$52,810	\$18,792	\$0
64160	Santa Fe Trail BOCES	\$107,459	\$92,856	\$135,488	\$84,460
64163	South Central BOCES	\$41,698	\$46,266	\$39,588	\$33,182
64200	Uncompahgre BOCES	\$95,449	\$41,045	\$45,125	\$8,939
64205	Ute Pass BOCES	\$0	\$28,193	\$0	\$11,292
62040	Weld RE-4, Windsor	\$118,978	\$0	\$0	\$0
Amount Funded		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
% Funded of Total Requested		21%	22%	28%	30%
IAU Applications Received		229	256	184	161

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 number of total applications would be greater than listed if all high-cost students were included.



High-Cost UNFUNDED In-District Placed Students

AU #	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Collection	Collection	Collection	Collection
		2017-18 Data	2018-19 Data	2019-20 Data	2021-22 Data
1030	Adams 14, Commerce City	\$44,510	\$0	\$0	\$0
3010	Arapahoe 1, Englewood	\$0	\$0	\$0	\$135,165
3020	Arapahoe 2, Sheridan	\$173,764	\$113,910	\$0	\$0
3040	Arapahoe 6, Littleton	\$908,197	\$1,059,883	\$1,134,576	\$0
7020	Boulder RE-2, Boulder Valley	\$1,704,380	\$0	\$185,937	\$365,306
64203	Centennial BOCES	\$330,215	\$502,194	\$567,489	\$437,570
64233	Colorado River BOCES	\$135,997	\$233,117	\$0	\$0
64043	East Central BOCES	\$327,658	\$339,602	\$257,063	\$338,174
21085	El Paso 38, Lewis-Palmer	\$80,187	\$55,408	\$0	\$0
19205	Elizabeth School District	\$563,010	\$415,755	\$272,557	\$297,841
21490	Fort Lupton/Keenesburg	\$0	\$45,711	\$0	\$0
26011	Gunnison RE-1J	\$259,248	\$314,988	\$94,950	\$64,375
35010	Larimer R-1, Poudre	\$85,184	\$0	\$323,278	\$0
35020	Larimer R-2J, Thompson	\$0	\$233,000	\$0	\$376,464
39031	Mesa 51, Grand Junction	\$0	\$718,636	\$347,232	\$227,894
64053	Mount Evans BOCES, Idaho Springs	\$0	\$0	\$0	\$29,987
64103	Northeast BOCES	\$267,621	\$365,622	\$469,546	\$386,728
64123	Northwest BOCES	\$101,681	\$329,973	\$53,974	\$62,030
64133	Pikes Peak BOCES	\$488,220	\$635,119	\$375,000	\$320,144
64213	Rio Blanco BOCES	\$123,566	\$56,678	\$70,540	\$137,051
64143	San Juan BOCES	\$415,589	\$590,896	\$267,420	\$542,900



AU #	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Collection	Collection	Collection	Collection
		2017-18 Data	2018-19 Data	2019-20 Data	2021-22 Data
64153	San Luis Valley BOCES	\$69,716	\$27,280	\$14,448	\$0
64160	Santa Fe Trail BOCES	\$67,670	\$127,834	\$178,452	\$172,941
64163	South Central BOCES	\$230,226	\$457,722	\$33,360	\$43,606
64200	Uncompahgre BOCES	\$384,948	\$416,841	\$147,246	\$397,201
64205	Ute Pass BOCES	\$407,781	\$510,424	\$338,471	\$246,737
62040	Weld RE-4, Windsor	\$10,391	\$73,086	\$0	\$0
Amount Not Funded		\$7,533,204	\$7,137,346	\$5,131,539	\$4,582,114
% Unfunded of Total Requested		79%	78%	72%	70%
IAU Applications Received		229	256	184	161

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 number of total applications would be greater than listed if all high-cost students were included.



High-Cost FUNDED Out-of-District Placed Students*

AU#	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Payments	Payments	Payments	Payments
		2018-19 Data	2019-20 Data	2020-21 Data	2021-22 Data
1030	Adams 14, Commerce City	\$0	\$0	\$31,652	\$0
1040	Adams 27J, Brighton	\$0	\$0	\$0	\$133,995
3010	Arapahoe 1, Englewood	\$153,205	\$167,370	\$154,658	\$51,363
3020	Arapahoe 2, Sheridan	\$0	\$40,550	\$0	\$0
3040	Arapahoe 6, Littleton	\$0	\$0	\$278,112	\$157,348
64203	Centennial BOCES	\$0	\$37,497	\$0	\$0
64043	East Central BOCES	\$578,522	\$591,174	\$567,102	\$989,243
21085	El Paso 38, Lewis-Palmer	\$0	\$0	\$87,844	\$0
21040	El Paso 8, Fountain	\$0	\$0	\$0	\$65,697
19205	Elizabeth School District	\$108,538	\$0	\$128,788	\$81,196
21490	Fort Lupton/Keenesburg	\$117,889	\$0	\$0	\$0
22010	Fremont RE-1, Canon City	\$73,071	\$93,043	\$0	\$0
35020	Larimer R-2J, Thompson	\$0	\$0	\$164,588	\$0
35030	Larimer R-3, Estes Park	\$101,511	\$87,062	\$68,049	\$44,925
64053	Mount Evans BOCES, Idaho Springs	\$316,782	\$411,952	\$172,450	\$259,673
64103	Northeast Colorado BOCES	\$24,617	\$0	\$0	\$0
64133	Pikes Peak BOCES	\$28,915	\$0	\$33,501	\$0
64200	Uncompahgre BOCES	\$0	\$68,158	\$33,666	\$0
64205	Ute Pass BOCES	\$166,615	\$104,559	\$26,832	\$50,581
62060	Weld 6, Greeley	\$330,335	\$250,182	\$0	\$0
62050	Weld RE-5J, Johnstown-Milliken	\$0	\$0	\$174,178	\$165,979



AU#	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Payments	Payments	Payments	Payments
		2018-19 Data	2019-20 Data	2020-21 Data	2021-22 Data
1070	Westminster Public Schools	\$0	\$0	\$78,580	\$0
Total Funded		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
% Funded of Total Requested		19%	33%	40%	43%
OOD Applications Received		154	90	71	67

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 number of total applications would be greater than listed if all high-cost students were included.



High-Cost UNFUNDED Out-of-District Placed Students

AU #	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Collection	Collection	Collection	Collection
		2018-19 Data	2019-20 Data	2020-21 Data	2021-22 Data
1010	Adams 1, Mapleton	\$58,116	\$0	\$0	\$0
1030	Adams 14, Commerce City	\$282,160	\$49,578	\$11,691	\$201,839
1040	Adams 27J, Brighton	\$829,480	\$0	\$0	\$48,261
3010	Arapahoe 1, Englewood	\$279,635	\$99,645	\$50,834	\$71,493
3020	Arapahoe 2, Sheridan	\$46,638	\$17,864	\$0	\$0
3030	Arapahoe 5, Cherry Creek	\$3,196,541	\$0	\$0	\$0
3040	Arapahoe 6, Littleton	\$558,255	\$721,137	\$825,009	\$1,098,173
49010	Aspen 1	\$69,718	\$0	\$0	\$0
7010	Boulder RE-1, St. Vrain Valley	\$1,033,040	\$0	\$0	\$0
7020	Boulder RE-2, Boulder Valley	\$700,043	\$0	\$0	\$0
64203	Centennial BOCES	\$0	\$11,282	\$0	\$0
18010	Douglas RE-1, Castle Rock	\$0	\$0	\$711,100	\$0
34010	Durango, La Plata	\$0	\$0	\$266,600	\$0
64043	East Central BOCES	\$168,063	\$165,566	\$223,185	\$334,075
21030	El Paso 3, Widefield	\$589,720	\$408,022	\$0	\$261,824
21085	El Paso 38, Lewis Palmer	\$157,907	\$192,560	\$23,002	\$146,686
21040	El Paso 8, Fountain	\$47,564	\$0	\$0	\$13,223
19205	Elizabeth School District	\$34,510	\$45,747	\$27,420	\$20,714
21490	Fort Lupton/Keenesburg	\$120,791	\$854,784	\$0	\$0
22010	Fremont RE-1, Canon City	\$16,606	\$22,232	\$0	\$0
35010	Larimer R-1, Poudre	\$62,093	\$0	\$0	\$0
35020	Larimer R-2J, Thompson	\$832,446	\$692,534	\$426,444	\$0



AU #	AU Name	Year 1	Year 2	Year 3	Year 4
		2020	2021	2022	2023
		Collection	Collection	Collection	Collection
		2018-19 Data	2019-20 Data	2020-21 Data	2021-22 Data
35030	Larimer R-3, Estes Park	\$29,525	\$32,049	\$49,970	\$26,645
64053	Mount Evans BOCES, Idaho Springs	\$139,889	\$144,185	\$160,937	\$79,358
64103	Northeast Colorado BOCES	\$16,834	\$0	\$0	\$0
64122	Pikes Peak BOCES	\$17,796	\$0	\$22,340	\$0
51020	Pueblo 70, Rural	\$155,955	\$0	\$0	\$0
64200	Uncompahgre BOCES	\$0	\$16,945	\$25,543	\$0
64205	Ute Pass BOCES	\$81,212	\$8,141	\$27,606	\$18,424
62050	Weld 5 RE-5J, Johnstown-Milliken	\$201,806	\$295,607	\$102,181	\$121,646
62060	Weld 6, Greeley	\$33,729	\$143,201	\$0	\$0
62040	Weld RE-4, Windsor	\$138,655	\$200,077	\$0	\$180,546
1070	Westminster Public Schools	\$106,795	\$0	\$95,052	\$0
Total Unfunded		\$8,437,298	\$4,121,156	\$3,048,914	\$2,622,907
% Unfunded of Total Requested		81%	67%	60%	57%
OOD Applications Received		154	90	71	67

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 number of total applications would be greater than listed if all high-cost students were included.



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APPENDIX E:
Special Education Funding Gap
by AU/BOCES

FY 2021-22*

*2021-22 data is the latest audited data available



Special Education Funding Gap by AU/BOCES with Average Unreimbursed Cost Per Student After Revenue: FY 21-22

AU Code	AU Name	FY 2021-2022 Total Funded Special Ed Students Dec-21	Total Special Education Expenditures	Average Cost per Student BEFORE Revenue	State ECEA Revenues FY 21-22	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 22	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER Revenue	Unreimbursed Special Education Expenditures as % of Total
1010	Adams 1, Mapleton	1,043	\$9,492,441	\$9,101	\$1,960,317	\$1,721,483	\$340,840	\$4,022,640	42%	\$5,469,801	\$5,244	58%
1020	Adams 12, Northglenn	4,307	\$47,657,473	\$11,065	\$9,319,786	\$7,477,651	\$1,321,958	\$18,119,395	38%	\$29,538,078	\$6,858	62%
1030	Adams 14, Commerce City	838	\$9,619,816	\$11,479	\$1,755,127	\$1,610,174	\$349,095	\$3,714,396	39%	\$5,905,420	\$7,047	61%
3060	Adams-Arap 28J, Aurora	5,352	\$48,597,672	\$9,080	\$10,498,776	\$9,072,667	\$1,867,626	\$21,439,069	44%	\$27,158,603	\$5,074	56%
3010	Arapahoe 1, Englewood	393	\$5,559,513	\$14,146	\$975,846	\$792,683	\$190,897	\$1,959,426	35%	\$3,600,086	\$9,161	65%
3020	Arapahoe 2, Sheridan	160	\$2,207,973	\$13,800	\$315,274	\$373,526	\$53,468	\$742,268	34%	\$1,465,704	\$9,161	66%
3030	Arapahoe 5, Cherry Creek	7,211	\$116,134,876	\$16,105	\$15,438,116	\$12,926,513	\$2,137,943	\$30,502,572	26%	\$85,632,305	\$11,875	74%
3040	Arapahoe 6, Littleton	1,723	\$27,846,136	\$16,161	\$3,872,649	\$3,029,750	\$481,995	\$7,384,395	27%	\$20,461,741	\$11,876	73%
49010	Aspen 1	193	\$2,533,970	\$13,129	\$347,716	\$21,922	\$40,621	\$410,258	16%	\$2,123,712	\$11,004	84%
7010	Boulder Re-1J, St Vrain	4,036	\$41,682,224	\$10,328	\$8,368,336	\$5,591,628	\$1,516,992	\$15,476,955	37%	\$26,205,268	\$6,493	63%
7020	Boulder Re-2, Boulder	3,543	\$50,846,911	\$14,351	\$7,701,857	\$6,216,116	\$1,024,622	\$14,942,595	29%	\$35,904,316	\$10,134	71%
64203	Centennial BOCES	1,135	\$12,133,009	\$10,690	\$2,252,089	\$1,646,539	\$563,514	\$4,462,142	37%	\$7,670,867	\$6,758	63%
80010	Charter School Institute	1,505	\$8,727,860	\$5,799	\$2,406,618	\$2,512,466	\$0	\$4,919,084	56%	\$3,808,776	\$2,531	44%



AU Code	AU Name	FY 2021-2022 Total Funded Special Ed Students Dec-21	Total Special Education Expenditures	Average Cost per Student BEFORE Revenue	State ECEA Revenues FY 21-22	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 22	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER Revenue	Unreimbursed Special Education Expenditures as % of Total
64233	Colorado River BOCES	691	\$8,292,266	\$12,000	\$1,232,643	\$1,384,225	\$224,819	\$2,841,686	34%	\$5,450,580	\$7,888	66%
15010	Delta 50J, Delta	769	\$5,669,237	\$7,372	\$1,298,235	\$1,163,737	\$142,347	\$2,604,319	46%	\$3,064,919	\$3,986	54%
16010	Denver 1, Denver	10,543	\$125,644,840	\$11,917	\$21,463,911	\$18,875,148	\$2,495,555	\$42,834,614	34%	\$82,810,226	\$7,855	66%
18010	Douglas Re-1, Castle Rock	7,802	\$107,257,578	\$13,747	\$15,663,534	\$10,368,848	\$2,573,933	\$28,606,315	27%	\$78,651,263	\$10,081	73%
34010	Durango, La Plata	686	\$6,653,007	\$9,698	\$1,386,875	\$1,065,004	\$254,034	\$2,705,913	41%	\$3,947,095	\$5,754	59%
19010	Eagle County RE 50	921	\$10,948,399	\$11,888	\$1,573,249	\$1,385,080	\$417,473	\$3,375,802	31%	\$7,572,597	\$8,222	69%
64043	East Central BOCES	1,488	\$11,576,432	\$7,780	\$3,193,935	\$3,184,980	\$599,323	\$6,978,238	60%	\$4,598,195	\$3,090	40%
64045	Education ReEnvisioned BOCES	531	\$1,853,069	\$3,490	\$1,206,788	\$647,413	\$0	\$1,854,201	100%	(\$1,131)	(\$2)	0%
21050	El Paso 11, Colo Springs	2,685	\$31,859,223	\$11,866	\$5,454,952	\$5,648,583	\$757,177	\$11,860,712	37%	\$19,998,511	\$7,448	63%
21060	El Paso 12 Cheyenne Mountain	372	\$3,982,150	\$10,705	\$884,585	\$1,027,213	\$98,067	\$2,009,865	50%	\$1,972,285	\$5,302	50%
21020	El Paso 2, Harrison	1,639	\$16,650,323	\$10,159	\$3,263,745	\$2,915,927	\$294,483	\$6,474,155	39%	\$10,176,167	\$6,209	61%
21080	El Paso 20, Academy	2,178	\$26,876,072	\$12,340	\$4,624,702	\$4,240,788	\$463,902	\$9,329,392	35%	\$17,546,681	\$8,056	65%
21030	El Paso 3, Widefield	1,239	\$12,959,882	\$10,460	\$2,198,905	\$2,058,004	\$507,387	\$4,764,297	37%	\$8,195,585	\$6,615	63%
21085	El Paso 38, Lewis Palmer	705	\$8,317,410	\$11,798	\$1,446,797	\$1,019,094	\$127,981	\$2,593,872	31%	\$5,723,538	\$8,118	69%



AU Code	AU Name	FY 2021-2022 Total Funded Special Ed Students Dec-21	Total Special Education Expenditures	Average Cost per Student BEFORE Revenue	State ECEA Revenues FY 21-22	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 22	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER Revenue	Unreimbursed Special Education Expenditures as % of Total
21090	El Paso 49, Falcon	2,712	\$27,166,759	\$10,017	\$4,844,305	\$3,825,084	\$593,535	\$9,262,924	34%	\$17,903,835	\$6,602	66%
21040	El Paso 8, Fountain	1,499	\$14,170,427	\$9,453	\$3,310,497	\$1,756,663	\$554,291	\$5,621,451	40%	\$8,548,976	\$5,703	60%
19205	Elizabeth School District	313	\$3,671,604	\$11,730	\$849,095	\$519,249	\$88,740	\$1,457,084	40%	\$2,214,520	\$7,075	60%
21490	Fort Lupton/Keenesburg	574	\$6,504,168	\$11,331	\$1,080,230	\$1,128,550	\$240,951	\$2,449,730	38%	\$4,054,437	\$7,063	62%
22010	Fremont RE-1, Canon City	591	\$5,137,379	\$8,693	\$1,203,436	\$861,024	\$277,122	\$2,341,582	46%	\$2,795,796	\$4,731	54%
26011	Gunnison RE-1J	184	\$1,840,792	\$10,004	\$407,812	\$432,524	\$58,083	\$898,420	49%	\$942,372	\$5,122	51%
30011	Jefferson R-1, Lakewood	9,318	\$110,629,084	\$11,873	\$19,441,247	\$14,636,817	\$2,313,143	\$36,391,207	33%	\$74,237,877	\$7,967	67%
35010	Larimer R-1, Fort Collins	2,732	\$37,791,783	\$13,833	\$5,622,393	\$5,800,345	\$651,909	\$12,074,647	32%	\$25,717,137	\$9,413	68%
35020	Larimer R-2J, Loveland	2,041	\$25,489,723	\$12,489	\$3,819,696	\$3,056,445	\$754,651	\$7,630,792	30%	\$17,858,931	\$8,750	70%
35030	Larimer R-3, Estes Park	95	\$1,234,932	\$12,999	\$257,642	\$215,649	\$23,773	\$497,064	40%	\$737,869	\$7,767	60%
38010	Logan Re-1, Sterling	316	\$3,267,656	\$10,341	\$753,217	\$451,592	\$123,764	\$1,328,574	41%	\$1,939,083	\$6,136	59%
39031	Mesa 51, Grand Junction	3,299	\$29,892,604	\$9,061	\$6,408,675	\$4,501,648	\$1,227,811	\$12,138,134	41%	\$17,754,471	\$5,382	59%
41010	Moffat Re-1, Craig	338	\$2,195,584	\$6,496	\$520,020	\$583,381	\$204,662	\$1,308,063	60%	\$887,521	\$2,626	40%
43010	Montrose Re-1J, Montrose	984	\$7,847,479	\$7,975	\$1,581,682	\$1,164,486	\$305,877	\$3,052,045	39%	\$4,795,433	\$4,873	61%
44020	Morgan Re-3, Fort Morgan	439	\$4,083,625	\$9,302	\$841,024	\$778,773	\$203,146	\$1,822,942	45%	\$2,260,682	\$5,150	55%



AU Code	AU Name	FY 2021-2022 Total Funded Special Ed Students Dec-21	Total Special Education Expenditures	Average Cost per Student BEFORE Revenue	State ECEA Revenues FY 21-22	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 22	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER Revenue	Unreimbursed Special Education Expenditures as % of Total
64093	Mountain BOCES	531	\$4,902,702	\$9,233	\$1,054,951	\$826,108	\$213,092	\$2,094,151	43%	\$2,808,551	\$5,289	57%
64053	Mt Evans BOCES, Idaho Springs	223	\$3,054,164	\$13,696	\$643,212	\$523,389	\$64,344	\$1,230,946	40%	\$1,823,219	\$8,176	60%
64103	Northeast BOCES	778	\$6,343,543	\$8,154	\$1,953,535	\$1,308,221	\$545,634	\$3,807,390	60%	\$2,536,153	\$3,260	40%
64123	Northwest BOCES	691	\$8,534,130	\$12,350	\$1,336,859	\$1,302,392	\$189,099	\$2,828,350	33%	\$5,705,780	\$8,257	67%
64133	Pikes Peak BOCES	631	\$3,937,845	\$6,241	\$1,490,366	\$1,205,557	\$270,356	\$2,966,278	75%	\$971,566	\$1,540	25%
51010	Pueblo 60, Urban	2,088	\$21,525,112	\$10,309	\$4,839,426	\$3,621,926	\$196,276	\$8,657,628	40%	\$12,867,484	\$6,163	60%
51020	Pueblo 70, Rural	1,511	\$11,469,724	\$7,591	\$2,914,358	\$2,207,417	\$259,867	\$5,381,642	47%	\$6,088,082	\$4,029	53%
64213	Rio Blanco BOCES	175	\$2,175,063	\$12,429	\$592,611	\$302,941	\$47,100	\$942,651	43%	\$1,232,412	\$7,042	57%
54010	Roaring Fork RE-1	564	\$6,565,643	\$11,641	\$1,132,969	\$1,117,508	\$207,027	\$2,457,504	37%	\$4,108,139	\$7,284	63%
64143	San Juan BOCES	1,072	\$10,906,455	\$10,174	\$2,152,555	\$1,738,919	\$224,514	\$4,115,989	38%	\$6,790,466	\$6,334	62%
64153	San Luis Valley BOCES	832	\$6,328,234	\$7,606	\$1,437,940	\$1,432,419	\$286,489	\$3,156,847	50%	\$3,171,387	\$3,812	50%
64160	Santa Fe Trail BOCES	578	\$5,655,065	\$9,784	\$1,489,560	\$1,373,807	\$142,101	\$3,005,467	53%	\$2,649,598	\$4,584	47%
1040	School District 27J	2,356	\$22,475,866	\$9,540	\$4,248,317	\$2,618,059	\$954,201	\$7,820,576	35%	\$14,655,290	\$6,220	65%
64163	South Central BOCES	596	\$4,360,501	\$7,316	\$1,038,853	\$975,688	\$167,668	\$2,182,209	50%	\$2,178,292	\$3,655	50%
64193	Southeastern BOCES	471	\$3,501,905	\$7,435	\$748,356	\$775,697	\$413,161	\$1,937,214	55%	\$1,564,691	\$3,322	45%



AU Code	AU Name	FY 2021-2022 Total Funded Special Ed Students Dec-21	Total Special Education Expenditures	Average Cost per Student BEFORE Revenue	State ECEA Revenues FY 21-22	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 22	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER Revenue	Unreimbursed Special Education Expenditures as % of Total
59010	Summit Re-1, Frisco	402	\$3,750,091	\$9,329	\$696,003	\$672,110	\$179,170	\$1,547,283	41%	\$2,202,808	\$5,480	59%
64200	Uncompahgre BOCES	228	\$2,969,540	\$13,024	\$509,795	\$353,335	\$132,431	\$995,562	34%	\$1,973,978	\$8,658	66%
64205	Ute Pass BOCES	345	\$5,553,668	\$16,098	\$888,951	\$892,054	\$114,970	\$1,895,975	34%	\$3,657,693	\$10,602	66%
62060	Weld 6, Greeley	2,728	\$25,595,677	\$9,383	\$4,965,846	\$4,183,183	\$718,921	\$9,867,950	39%	\$15,727,727	\$5,765	61%
62040	Weld Re-4 Windsor	796	\$8,209,054	\$10,313	\$1,419,470	\$1,272,784	\$405,061	\$3,097,314	38%	\$5,111,740	\$6,422	62%
62050	Weld Re-5J Johnstown-Milliken	461	\$4,549,905	\$9,870	\$1,013,366	\$689,513	\$153,497	\$1,856,375	41%	\$2,693,530	\$5,843	59%
1070	Westminster Public Schools	1,125	\$16,482,527	\$14,651	\$2,515,737	\$2,117,338	\$423,781	\$5,056,857	31%	\$11,425,670	\$10,156	69%
STATEWIDE TOTALS		108,305	\$1,231,349,774	\$11,369	\$220,129,366	\$179,199,757	\$32,776,269	\$432,105,392	35%	\$799,244,381	\$7,380	65%
PERCENTILES of STATE AVERAGE				93rd Percentile of State Average = \$14,351				7th Percentile of State Average = \$6,496				