

# 2023-24 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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The Special Education Fiscal Advisory Committee is staffed by the

Colorado Department of Education.

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**COLORADO**  
Department of Education



# Special Education Fiscal Advisory Committee Members School Year 2023-24

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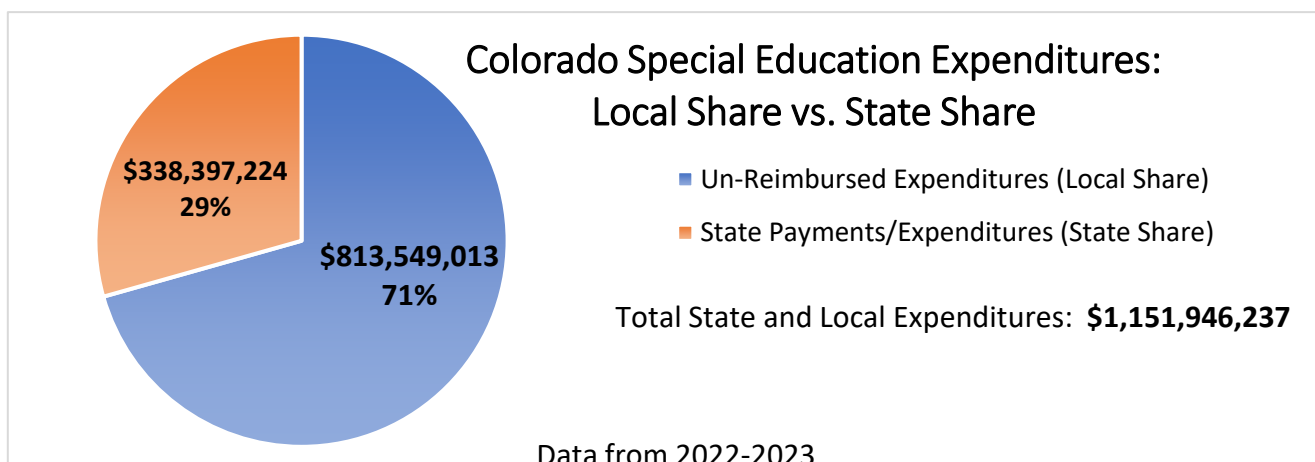
## Executive Summary

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 2022-23, state funding covered only 29% of the costs for providing special education services (see Figure 1) not covered by federal revenue. 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 2023-24 school year, funding for Tier A (all special education students) was \$1,750 per student. Tier B per pupil funding amount of \$5,618, was still below the \$6,000 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 2022-23, Colorado School districts bore 71% 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, 2022-23**

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 2025 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 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 18 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 approximately \$9,300 in today's economy. Therefore, statutory changes are needed to reflect at least a statutory maximum of \$9,300 per Tier B student, fully funded, with annual inflationary increases. Using the data in Appendix E, the actual average per pupil costs for special education in the 2022-23 year were \$11,369. An increased Tier B funding amount to \$9,300, plus the Tier A amount of \$1,750, gets closer to the actual average per pupil cost of the 2022-23 school year.
- 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. 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). These funds in 2022-23, and in years prior, were used to fund general education and special education costs. Funds should be restored to ensure equitable access to the special 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, 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 meaning school districts will pay more to cover the excess costs of special education for preschool children with educational disabilities.
- Statute allows up to \$6,000 per pupil for a limited percentage of eligible Tier B students. SEFAC recommends that Developmental Delay be added to Tier B eligibility to create an additional revenue source for preschool age students with disabilities.

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 2022-23, above the general education cost, was \$11,876 per student (Appendix E). 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 2022-23 data, this gap is currently represented by an unfunded amount of \$813,549,013 (Appendix E), which is the amount being paid by local school districts to cover special education costs.

## Introduction

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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 2022-23 school year with reimbursement payments to AUs made in the fiscal year 2023-24.

## Analysis of Special Education Funding Data

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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 2022-23 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.





## 2022-23 Tier A Funding

- Each AU receives \$1,750 for each student identified for special education services from the prior year Special Education December Count.
- The special education December 2021 funded pupil count generated funding of \$1,750 per student for 108,305 students for the 2022-23 school year. In the 2022-23 school year 112,593 students were served.
- The special education December 2022 pupil count showed that students identified for special education services and served in the 2022-23 school year were 112,593 and equaled 12.75% of the total public school student population in Colorado.
- The number of students eligible for special education services increased by 3.96% in 2022-23 from 2021-22, while the total student population of Colorado decreased by .4%.
- 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 the four-year period (see Appendix B).
- Total funding of Tier A students increased proportionately, consistent with the total number of students with disabilities.

## 2022-23 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 \$3,401.44 per student, which includes \$14.27 per student from surplus in Educational Orphan funding. In the spring of 2022, an additional \$80 million was added for the 2022-23 school year. This increased the funding to \$4,455.81 per student, which includes \$15.27 per student from surplus in Educational Orphan funding and reflects a 31% increase in Tier B funding overall, with a 17.5% 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 who 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 \$4,455.81 per student, which includes \$15.27 per student from surplus in Educational Orphan funding, which is 74.3% of the \$6,000 per pupil maximum for Tier B students (see Appendix C).



Using available data from the 2023-24 school year, the committee noted these additional observations regarding state funding of special education.

### 2023-24 Tier A Funding

- The special education December 2022 funded pupil count generated funding of \$1,750 per student for 112,593 students for the 2023-24 school year.
- The special education December 2023 pupil count showed that students identified for special education services and served in the 2023-24 school year were 117,119 and equaled 13.29% of the total public school student population in Colorado.
- The special education December count for funded students increased by 3.89% in 2023-24 from 2022-23, while the total student population decreased by .2%.
- Given that funding for special education is based upon student count from the prior year, there can be a difference between the number of students that generated funds and the number of students served. In the 2023-24 school year there were 4,526 students who were served but not funded.

### 2023-24 Tier B Funding

- The special education December 2022 funded pupil count generated funding for 24,708 Tier B students.
- The special education December 2023 pupil count showed that Tier B students identified for special education services and served in the 2023-24 school year were 25,934.
- The special education December count for Tier B students who were served increased by 4.96% in 2023-24 from 2022-23.
- Given that funding for special education is based upon student count from the prior year, there can be a difference between the number of students that generated funds and the number of students served. In the 2023-24 there were 1,226 students who were served but not funded.

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 74.3% 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 74.3% per student identified as Tier B falls 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 and subsequent years given annual inflation and increasing costs over the last 18 years.

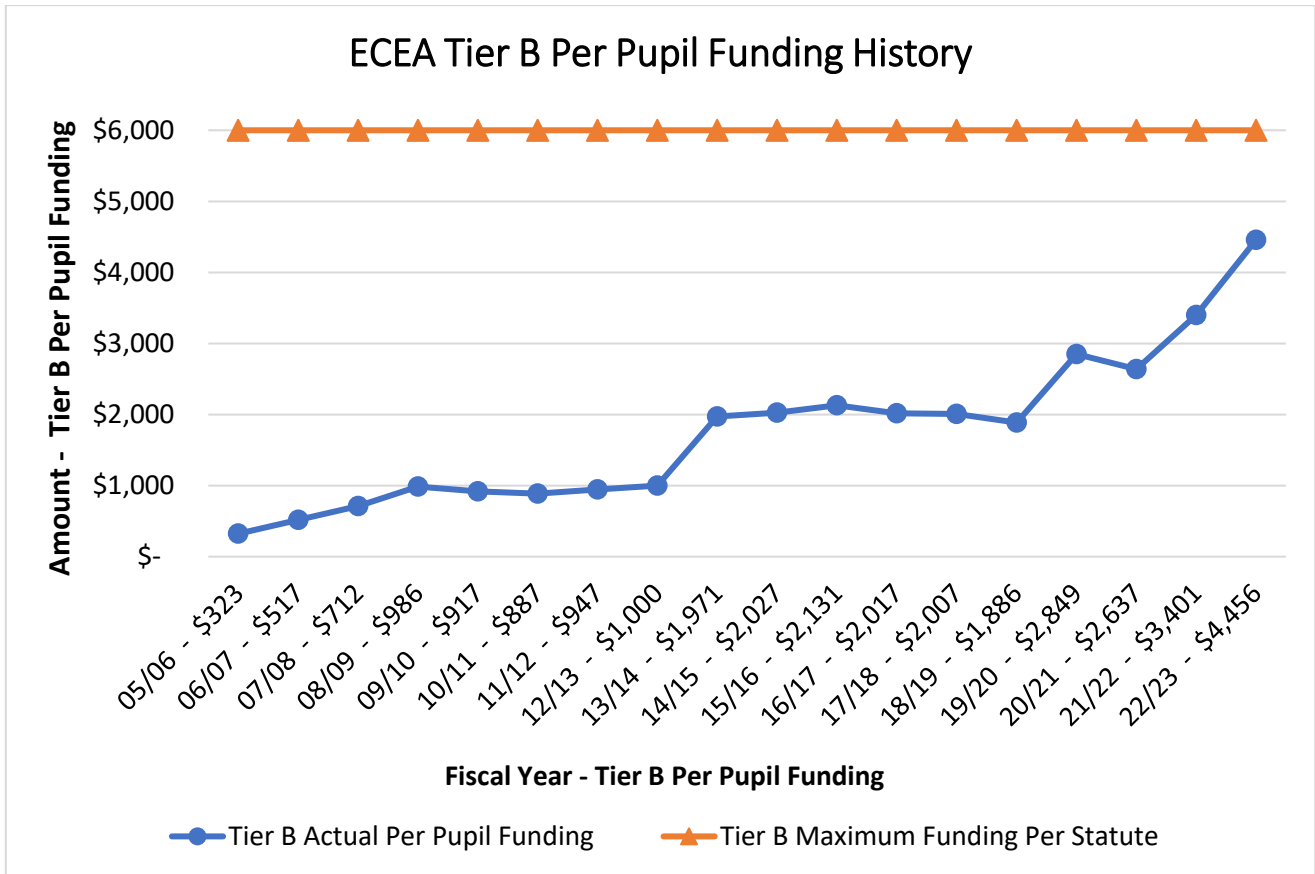
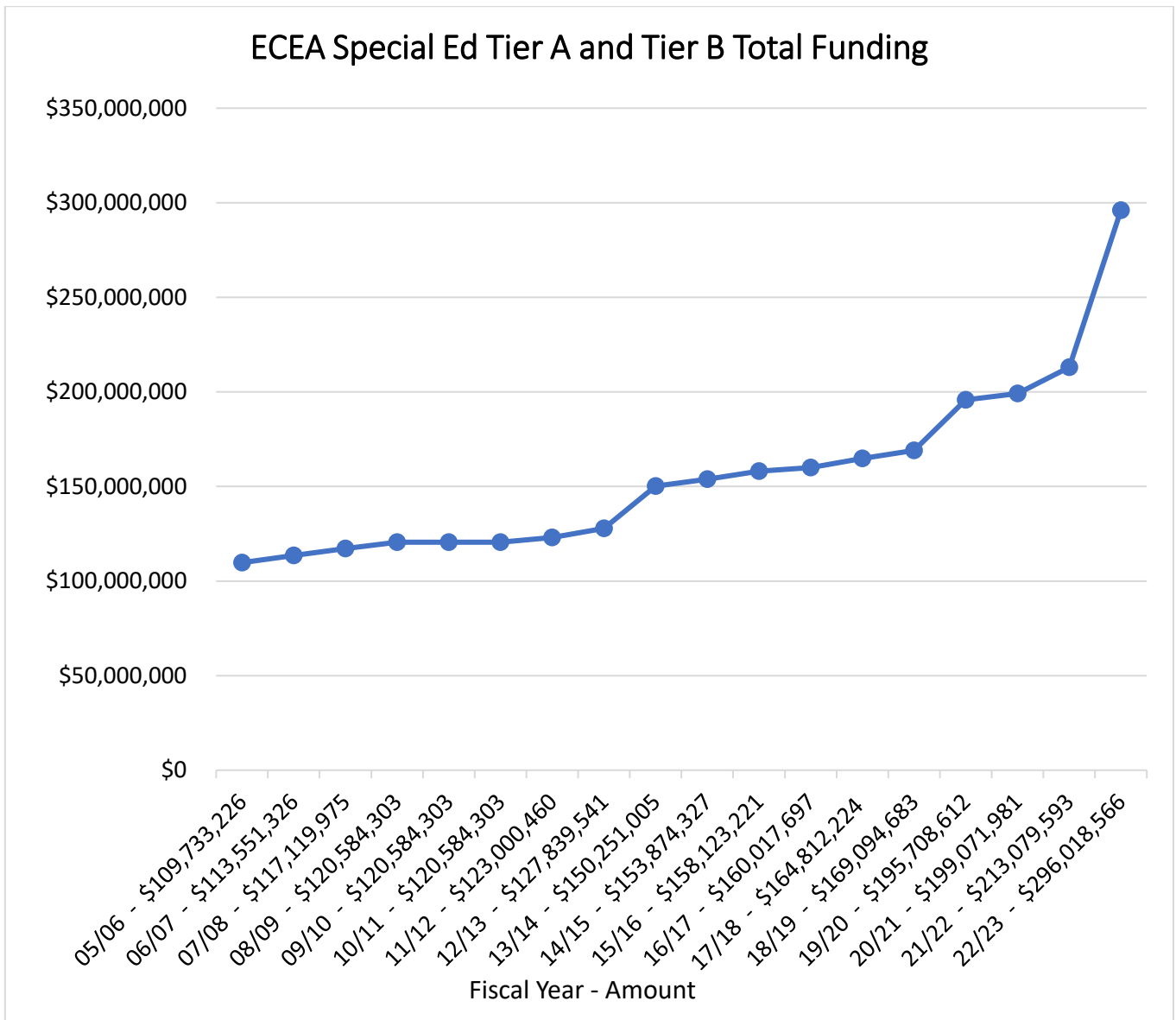


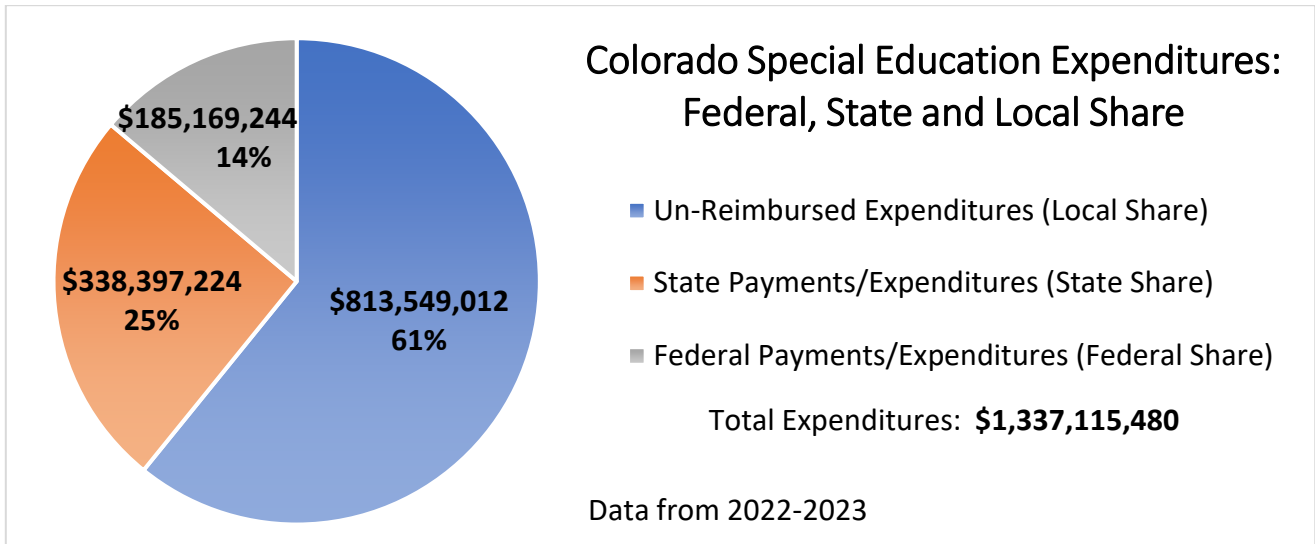
Figure 2 ECEA Tier B Per Pupil Funding History



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

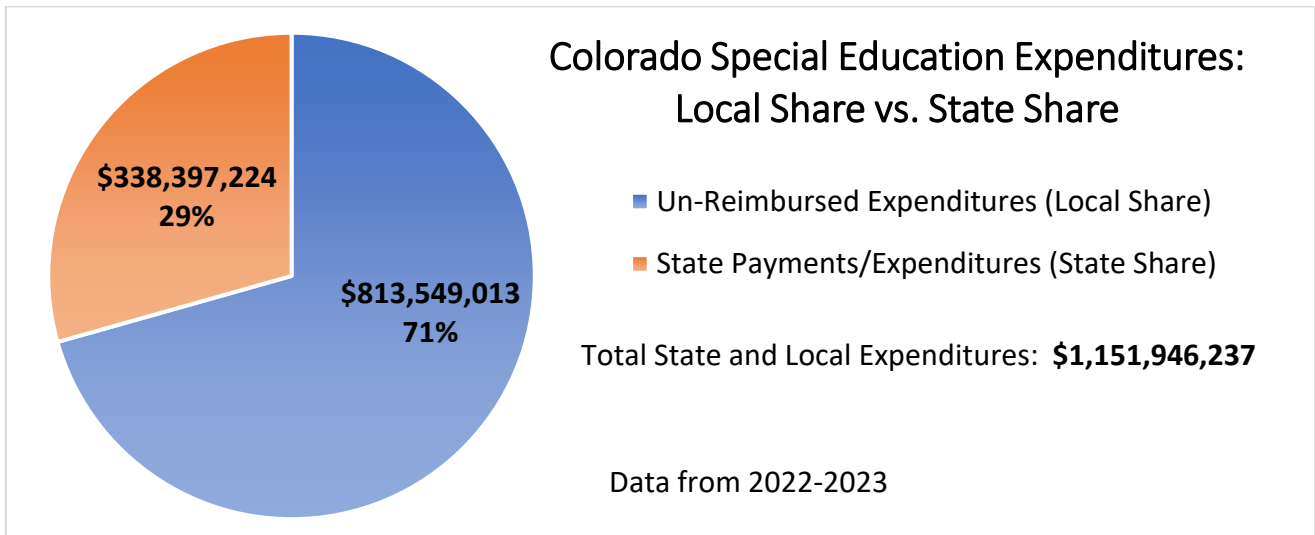
The Gap Analysis (see Appendix E), based on the December 1, 2022 special education funded student count, identifies that the average cost for a special education student in fiscal year 2022-23 was \$11,876. Comparing this average with the state and federal funds allocated to AUs during 2022-23, there is a 61% 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 71% gap in funding in Colorado.

As of 2022-23, Colorado school districts were paying \$813,549,013 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, 2022-23**

In 2022-23, local districts bore \$813,549,013 of the special education program costs; up from \$799,244,382 in the prior year. These costs represent \$14,304,631 more than the 2021-22 school year. This represents an increase of 1.8% to special education expenditures. The expenditure gap is greatly outpacing the funding added. In comparison, the state paid 29% of the state and local costs for educating special education students, or 29 cents of each dollar of a local district’s special education expenditures in fiscal year 2022-23.



**Figure 5 Special Education Funding State and Local Share, 2022-23**

### 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 2023-24 school year. Two AUs received funding for 6 children reported in the 2022-23 December count at an average rate of \$11,728 per pupil. The actual cost for Educational Orphans in this year did not equal the \$500,000 allocation, and the balance of \$429,635 was distributed as Tier B funds (see Appendix A).

For the 2024 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.

## **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 included per pupil revenue (funded at 0.5 FTE or part-time) in accordance with the School Finance Act, ECEA, and IDEA.

In 2022-23, the per pupil revenue (funded at 0.5 FTE or part-time) in accordance with the School Finance Act was \$38,243,591, compared to a payment of \$32,776,269 in 2021-22. 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 2022-23 was 7,946.

Administrative units receive Tier A funding via ECEA for preschool aged children with an educational disability. In 2022-23, this ECEA allocation was \$1,750 annually per child. 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 2022-23, the total IDEA regular allocation for preschool was \$4,501,324. Compared to an allocation of \$4,111,074 in the 2021-22 school year. When the IDEA allocation amount of \$4,501,324 for 2022-23 is divided by the school finance count of 7,946 preschool age children with an educational disability funded via the School Finance Act in 2022-23, an average of \$566 was paid per child.

## **Translation Funding**

House Bill 23-1263 appropriated \$500,000 for the purpose of helping to offset some of the costs of translating IEP documents into the dominant language spoken in the home by the parent, guardian or legal custodian of the student with disabilities (see Appendix A).

## **Universal Pre-Kindergarten Maintenance of Effort Hold Harmless Funding**

Funding for preschoolers with a disability generated by the School Finance Formula went away in 2022-23 as Universal PreK funding replaced the Colorado Preschool Program (CPP) funding. One time funding for Preschool Special Education was made to districts in 2023-24 to bridge the change in funding of preschool special education (see Appendix A).

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

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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 2022-23, paid in June 2024.

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 17<sup>th</sup> year of high-cost reimbursements and the 15<sup>th</sup> 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 2022-23 expenditures and paid in June 2024.

### Number of Applications Funded

- The \$2 million appropriated for in-district applications funded 60 of 206 applications (29.1%).
- The \$2 million appropriated for out-of-district applications funded 25 of 98 applications. (25.5%).

### Number of AUs Receiving Funding

- **In-District:**
  - a. 20 of 64 AUs submitted high-cost applications.
  - b. 10 AUs received funding for all or some of the applications submitted.
- **Out-of-District:**
  - a. 17 of 64 AUs submitted high-cost applications.
  - b. 7 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 2023-24 fiscal year including the total amount requested, amount not funded, and amount funded.

**Table 1: High-Cost Reimbursement for In-District Placement for FY 2022-23 Special Education Student Expenditures Reimbursed in FY 2023-24**

AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
03040 Arapahoe 6, Littleton	\$77,929.45	\$77,929.45	\$0.00
07020 Boulder RE2, Boulder Valley	\$437,586.63	\$437,586.63	\$0.00
18010 Douglas Re 1, Castle Rock	\$620,940.62	\$620,940.62	\$0.00
19205 Elizabeth School District	\$174,190.76	\$174,190.76	\$0.00
26011 Gunnison Watershed School District RE1J	\$143,160.51	\$143,160.51	\$0.00
62050 Weld Re-5J, Johnstown-Milliken	\$27,669.60	\$27,669.60	\$0.00
64043 East Central BOCES	\$1,097,736.98	\$899,303.98	\$198,433.00





AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
64053 Mount Evans BOCES	\$149,599.57	\$149,599.57	\$0.00
64093 Mountain BOCES	\$246,266.37	\$246,266.37	\$0.00
64103 Northeast BOCES	\$936,892.97	\$684,001.97	\$252,891.00
64123 Northwest BOCES	\$166,915.61	\$117,241.61	\$49,674.00
64133 Pikes Peak BOCES	\$1,164,338.34	\$620,451.34	\$543,887.00
64143 San Juan BOCES	\$982,212.33	\$774,242.33	\$207,970.00
64160 Santa Fe Trail BOCES	\$358,441.25	\$239,402.25	\$119,039.00
64163 South Central BOCES	\$75,516.08	\$57,249.08	\$18,267.00
64200 Uncompahgre BOCES	\$363,012.12	\$344,728.12	\$18,284.00
64203 Centennial BOCES	\$859,844.47	\$659,685.47	\$200,159.00
64205 Ute Pass BOCES	\$891,236.97	\$891,236.97	\$0.00
64213 Rio Blanco BOCES	\$585,957.49	\$194,561.49	\$391,396.00
<b>Totals</b>	<b>\$9,359,448.11</b>	<b>\$7,359,448.11</b>	<b>\$2,000,000.00</b>
<b>Number of Student Applications Submitted</b>	<b>206</b>	<b>146</b>	<b>60</b>
<b>% of Student Applications Funded</b>			<b>29.1%</b>

Table 2 shows the high-cost reimbursement of applications received by AU for out-of-district placement in the 2023-24 fiscal year including the total amount requested, amount not funded, and amount funded.

**Table 2: High-Cost Reimbursement for Out-of-District Placement FY 2022-23 Special Education Student Expenditures Reimbursed in FY 2023-24**

AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
01030 Adams 14, Commerce City	\$184,719.51	\$184,719.51	\$0.00
03010 Arapahoe 1, Englewood	\$285,437.78	\$280,243.78	\$5,194.00
03040 Arapahoe 6, Littleton	\$1,606,196.01	\$1,606,196.01	\$0.00
18010 Douglas Re 1, Castle Rock	\$643,041.78	\$643,041.78	\$0.00
19205 Elizabeth School District	\$102,840.29	\$13,175.29	\$89,665.00
21030 El Paso 3, Widefield	\$476,435.06	\$476,435.06	\$0.00
21040 El Paso 8, Fountain	\$98,729.34	\$98,729.34	\$0.00
21085 El Paso 38, Lewis-Palmer	\$207,276.80	\$207,276.80	\$0.00
21490 Fort Lupton/Keenesburg	\$112,611.73	\$112,611.73	\$0.00
22010 Fremont RE-1, Canon City	\$89,552.96	\$19,756.96	\$69,796.00
35020 Larimer R-2J, Thompson	\$650,239.28	\$650,239.28	\$0.00
54010 Roaring Fork RE-1	\$107,500.00	\$107,500.00	\$0.00
62040 Weld RE-4, Windsor	\$478,267.32	\$478,267.32	\$0.00
62050 Weld Re-5J, Johnstown-Milliken	\$251,599.35	\$184,455.35	\$67,144.00
64043 East Central BOCES	\$1,893,322.50	\$556,681.50	\$1,336,641.00



AU Number and Name	Total Amount Requested	Amount Not Funded	Amount Funded
64053 Mount Evans BOCES	\$496,128.72	\$201,182.72	\$294,946.00
64205 Ute Pass BOCES	\$211,662.44	\$75,048.44	\$136,614.00
<b>Total</b>	<b>\$7,895,560.85</b>	<b>\$5,895,560.85</b>	<b>\$2,000,000.00</b>
<b>Number of Student Applications Submitted</b>	<b>98</b>	<b>73</b>	<b>25</b>
<b>% of Student Applications Funded</b>			<b>25.5%</b>

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: 2022-23 Costs for 2023-24 Funding Year**

	In-District High-Cost Applications for 2022-23 Expenditures	Out-of-District High-Cost Applications for 2022-23 Expenditures
Total Amount Requested by AUs	\$9,359,448	\$7,895,561
Funded	\$2,000,000	\$2,000,000
Amount Not Funded	\$7,359,448	\$5,895,561
Revenues Deducted from Claims	\$3,087,574	\$1,459,852
<b>Additional Amount Needed to Fully Fund Claims*</b>	<b>\$4,271,874</b>	<b>\$4,435,709</b>

\*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

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. This was the first increase from \$1,250 per student since 2006. 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 requirement increased the per pupil funding of Tier A to \$1,840.26 for 2024-25.

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 \$4,456, which includes \$15.27 per student from surplus in Educational Orphan funding. This is approximately 74.3% 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). In 2022-23 the Tier B per pupil funding is still below the \$6,000 intent of the statutory maximum set in 2006. While Tier B funding has in 2024-25 reached the \$6,000 per pupil funding maximum set in statute in 2006, it still falls short of the per pupil cost of educating students with disabilities which for 2022-23 was



\$11,876 (see Appendix E). Though 2022-23 data is a couple of years old, it is the most recent year for which all data is available to calculate Appendix E.

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 18 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 18 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 2022-23 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 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 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 18 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 approximately \$9,300 in today's economy. Therefore, statutory changes are needed to reflect at least a statutory maximum of \$9,300 per Tier B student, fully funded, with annual inflationary increases. Using the data in Appendix E, the actual average per pupil costs for special education in the 2022-23 year were \$11,369. An increased Tier B funding amount to \$9,300, plus the Tier A amount of \$1,750, gets closer to the actual average per pupil cost of the 2022-23 school year.
- 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. 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). These funds in 2022-23, and in years prior, were used to fund general education and special education costs. Funds should be restored to ensure equitable access to the special 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, 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 meaning school districts will pay more to cover the excess costs of special education for preschool children with educational disabilities.
- Statute allows up to \$6,000 per pupil for a limited percentage of eligible Tier B students. SEFAC recommends that Developmental Delay be added to Tier B eligibility to create an additional revenue source for preschool age students with disabilities.

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 2022-23, above the general education cost, was \$11,876 per student (Appendix E). 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 2022-23 data, this gap is currently represented by an unfunded amount of \$813,549,013 (Appendix E), which is the amount being paid by local school districts to cover special education costs.

## Conclusion

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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

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APPENDIX A:  
Overview of Colorado Special Education State Share  
Fiscal Years 2022-23; 2023-24

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### Colorado Special Education State Share FY 2022-23

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

\*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 ECEA funds.

### Colorado Special Education State Share FY 2023-24

Fund Type	Dollar Amount
ECEA	\$335,858,304
Educational Orphans Balance applied to Tier B*	\$429,635
High-Cost	\$4,000,000
Educational Orphans*	\$70,365
Preschool Sped from School Finance Act	\$0
Translations**	\$499,307
MOE Hold Harmless	\$2,767,108
<b>Total</b>	<b>\$343,624,719</b>

\*Actual cost for Educational Orphans in this year did not equal the \$500,000 allocation and the balance of \$429,635 was distributed as Tier B ECEA funds.

\*\*Total Funds distributed for Translations was \$500,000 and included allocations to State Operated Programs, which are not included in this report. The amount represented in this chart are the amounts that went to Administrative Units.



## Special Education Payments of the ECEA

The Tier A and Tier B allocations for the most current three years can be found on the [CDE Grants Fiscal Website](https://www.cde.state.co.us/cdefisgrant/allocations) under the Allocations tab. (<https://www.cde.state.co.us/cdefisgrant/allocations>)

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

<b>AU Number and Name</b>	<b>Total Amount Requested</b>	<b>Amount Not Funded</b>	<b>Amount Funded</b>
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
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
64043 East Central BOCES	\$599,333.53	\$338,173.53	\$261,160.00
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
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
64203 Centennial BOCES	\$573,929.18	\$437,570.31	\$136,358.87
64205 Ute Pass BOCES	\$258,029.59	\$246,737.01	\$11,292.58
64213 Rio Blanco BOCES	\$438,238.30	\$137,051.45	\$301,186.85
<b>Totals</b>	<b>\$6,582,113.95</b>	<b>\$4,582,113.95</b>	<b>\$2,000,000.00</b>
<b>Number of Student Applications Submitted</b>	<b>161</b>	<b>80</b>	<b>81</b>
<b>% of Student Applications Funded</b>			<b>50.3%</b>

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**High-Cost Reimbursement for In-District Placement  
FY 2022-23 Special Education Student Expenditures Reimbursed in FY 2023-24**

<b>AU Number and Name</b>	<b>Total Amount Requested</b>	<b>Amount Not Funded</b>	<b>Amount Funded</b>
03040 Arapahoe 6, Littleton	\$77,929.45	\$77,929.45	\$0.00
07020 Boulder RE2, Boulder Valley	\$437,586.63	\$437,586.63	\$0.00
18010 Douglas Re 1, Castle Rock	\$620,940.62	\$620,940.62	\$0.00
19205 Elizabeth School District	\$174,190.76	\$174,190.76	\$0.00
26011 Gunnison Watershed School District RE1J	\$143,160.51	\$143,160.51	\$0.00
62050 Weld Re-5J, Johnstown-Milliken	\$27,669.60	\$27,669.60	\$0.00
64043 East Central BOCES	\$1,097,736.98	\$899,303.98	\$198,433.00
64053 Mount Evans BOCES	\$149,599.57	\$149,599.57	\$0.00
64093 Mountain BOCES	\$246,266.37	\$246,266.37	\$0.00
64103 Northeast BOCES	\$936,892.97	\$684,001.97	\$252,891.00
64123 Northwest BOCES	\$166,915.61	\$117,241.61	\$49,674.00
64133 Pikes Peak BOCES	\$1,164,338.34	\$620,451.34	\$543,887.00
64143 San Juan BOCES	\$982,212.33	\$774,242.33	\$207,970.00
64160 Santa Fe Trail BOCES	\$358,441.25	\$239,402.25	\$119,039.00
64163 South Central BOCES	\$75,516.08	\$57,249.08	\$18,267.00
64200 Uncompahgre BOCES	\$363,012.12	\$344,728.12	\$18,284.00
64203 Centennial BOCES	\$859,844.47	\$659,685.47	\$200,159.00
64205 Ute Pass BOCES	\$891,236.97	\$891,236.97	\$0.00
64213 Rio Blanco BOCES	\$585,957.49	\$194,561.49	\$391,396.00
<b>Totals</b>	<b>\$9,359,448.11</b>	<b>\$7,359,448.11</b>	<b>\$2,000,000.00</b>
<b>Number of Student Applications Submitted</b>	<b>206</b>	<b>146</b>	<b>60</b>
<b>% of Student Applications Funded</b>			<b>29.1%</b>

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

<b>AU Number and Name</b>	<b>Total Amount Requested</b>	<b>Amount Not Funded</b>	<b>Amount Funded</b>
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
19205 Elizabeth School District	\$101,910.53	\$20,714.37	\$81,196.16
21030 El Paso 3, Widefield	\$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
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
64043 East Central BOCES	\$1,323,318.31	\$334,075.19	\$989,243.12
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
<b>Total</b>	<b>\$4,622,907.23</b>	<b>\$2,622,907.23</b>	<b>\$2,000,000.00</b>
<b>Number of Student Applications Submitted</b>	<b>67</b>	<b>35</b>	<b>32</b>
<b>% of Student Applications Funded</b>			<b>47.8%</b>

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**High-Cost Reimbursement for Out-of-District Placement  
FY 2022-23 Special Education Student Expenditures Reimbursed in FY 2023-24**

<b>AU Number and Name</b>	<b>Total Amount Requested</b>	<b>Amount Not Funded</b>	<b>Amount Funded</b>
01030 Adams 14, Commerce City	\$184,719.51	\$184,719.51	\$0.00
03010 Arapahoe 1, Englewood	\$285,437.78	\$280,243.78	\$5,194.00
03040 Arapahoe 6, Littleton	\$1,606,196.01	\$1,606,196.01	\$0.00
18010 Douglas Re 1, Castle Rock	\$643,041.78	\$643,041.78	\$0.00
19205 Elizabeth School District	\$102,840.29	\$13,175.29	\$89,665.00
21030 El Paso 3, Weldfield	\$476,435.06	\$476,435.06	\$0.00
21040 El Paso 8, Fountain	\$98,729.34	\$98,729.34	\$0.00
21085 El Paso 38, Lewis-Palmer	\$207,276.80	\$207,276.80	\$0.00
21490 Fort Lupton/Keenesburg	\$112,611.73	\$112,611.73	\$0.00
22010 Fremont RE-1, Canon City	\$89,552.96	\$19,756.96	\$69,796.00
35020 Larimer R-2J, Thompson	\$650,239.28	\$650,239.28	\$0.00
54010 Roaring Fork RE-1	\$107,500.00	\$107,500.00	\$0.00
62040 Weld RE-4, Windsor	\$478,267.32	\$478,267.32	\$0.00
62050 Weld Re-5J, Johnstown-Milliken	\$251,599.35	\$184,455.35	\$67,144.00
64043 East Central BOCES	\$1,893,322.50	\$556,681.50	\$1,336,641.00
64053 Mount Evans BOCES	\$496,128.72	\$201,182.72	\$294,946.00
64205 Ute Pass BOCES	\$211,662.44	\$75,048.44	\$136,614.00
<b>Total</b>	<b>\$7,895,560.85</b>	<b>\$5,895,560.85</b>	<b>\$2,000,000.00</b>
<b>Number of Student Applications Submitted</b>	<b>98</b>	<b>73</b>	<b>25</b>
<b>% of Student Applications Funded</b>			<b>25.5%</b>

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

<b>Fund Type</b>	<b>Dollar Amount</b>
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

**Educational Orphans FY 2023-24 Distribution (December 2022 Count)**

<b>Fund Type</b>	<b>Dollar Amount</b>
Number of AU's	2
Number of Educational Orphans	6
Average Per Pupil Costs	\$11,728
Amount Expended and Reimbursed to AUs	\$70,365
Total Funds Allocated for Educational Orphan Reimbursements	\$500,000
Balance of Educational Orphan Funding Not Expended by AUs	\$429,635

\*Actual cost for Educational Orphans in this year did not equal \$500,000 allocation. The balance of \$429,635 was distributed as Tier B Funds



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### Preschool Special Education from School Finance Formula FY 2022-23

AU#	AU Name	FY 2022-23 Amount After Budget Stabilization Factor
01010	Adams 1, Mapleton	\$449,031
01020	Adams 12, Northglenn	\$1,555,978
01030	Adams 14, Commerce City	\$372,189
01040	Adams 27J, Brighton	\$1,164,987
01070	Westminster Public Schools	\$504,665
03010	Arapahoe 1, Englewood	\$188,890
03020	Arapahoe 2, Sheridan	\$56,755
03030	Arapahoe 5, Cherry Creek	\$2,431,954
03040	Arapahoe 6, Littleton	\$640,664
03060	Adams-Arapahoe 28J, Aurora	\$2,003,404
07010	Boulder RE-1J, St. Vrain Valley	\$1,828,272
07020	Boulder RE-2, Boulder Valley	\$1,306,123
15010	Delta 50J, Delta	\$129,408
16010	Denver 1, Denver	\$3,457,795
18010	Douglas RE-1, Castle Rock	\$2,872,032
19010	Eagle RE 50, Eagle	\$567,249
19205	Elizabeth School District	\$103,130
21020	El Paso 2, Harrison	\$113,467
21030	El Paso 3, Widefield	\$490,007
21040	El Paso 8, Fountain	\$647,953
21050	El Paso 11, Colorado Springs	\$1,094,474
21060	El Paso 12, Cheyenne Mountain	\$176,947
21080	El Paso 20, Academy	\$602,333
21085	El Paso 38, Lewis-Palmer	\$122,497
21090	El Paso 49, Falcon	\$737,749
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
34010	Durango, La Plata	\$258,125
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



AU#	AU Name	FY 2022-23 Amount After Budget Stabilization Factor
44020	Morgan RE-3, Fort Morgan	\$231,997
49010	Aspen 1	\$79,918
51010	Pueblo 60, Urban	\$253,255
51020	Pueblo 70, Rural	\$335,503
54010	Roaring Fork RE-1	\$204,685
59010	Summit RE-1	\$206,583
62040	Weld RE-4, Windsor	\$512,693
62050	Weld RE-5J, Johnstown-Milliken	\$167,873
62060	Weld 6, Greeley	\$940,844
64043	East Central BOCES	\$480,543
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
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
64200	Uncompahgre BOCES	\$102,131
64203	Centennial BOCES	\$620,242
64205	Ute Pass BOCES	\$85,616
64213	Rio Blanco BOCES	\$44,894
64233	Colorado River BOCES	\$282,671
80010	Charter School Institute	\$0
<b>State Total</b>		<b>\$38,243,591</b>

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### Translation Funding FY 2023-24 Distribution

AU#	AU Name	December 2023 EL Count	Translation Funding Allocation FY 2023 - 24
01010	Adams 1, Mapleton	315	\$9,098.26
01020	Adams 12, Northglenn-Thornton	1,009	\$29,143.32
01030	Adams 14, Commerce City	359	\$10,369.13
01040	Adams 27J, Brighton	443	\$12,795.33
01070	Adams 50, Westminster	365	\$10,542.43
03010	Arapahoe 1, Englewood	46	\$1,328.63
03020	Arapahoe 2, Sheridan	48	\$1,386.40
03030	Arapahoe 5, Cherry Creek	963	\$27,814.68
03040	Arapahoe 6, Littleton	106	\$3,061.64
03060	Adams-Arapahoe 28J, Aurora	2,291	\$66,171.80
07010	Boulder RE-1J, St. Vrain Valley	684	\$19,756.22
07020	Boulder RE-2, Boulder Valley	389	\$11,235.63
15010	Delta 50(J), Delta	50	\$1,444.17
16010	Denver 1, Denver	3,995	\$115,389.06
18010	Douglas RE-1, Castle Rock	555	\$16,030.27
19010	Eagle Re 50, Eagle	382	\$11,033.45
19205	Elizabeth School District	*	\$202.18
21020	El Paso 2, Harrison	238	\$6,874.24
21030	El Paso 3, Weldfield	41	\$1,184.22
21040	El Paso 8, Fountain	69	\$1,992.95
21050	El Paso 11, Colorado Springs	131	\$3,783.72
21060	El Paso 12, Cheyenne Mountain	*	\$288.83
21080	El Paso 20, Academy	64	\$1,848.54
21085	El Paso 38, Lewis-Palmer	34	\$982.03
21090	El Paso 49, Falcon	102	\$2,946.10
21490	Fort Lupton/Keenesburg	132	\$3,812.60
22010	Fremont RE-1, Canon City	*	\$173.30
26011	Gunnison RE-1J	21	\$606.55
30011	Jefferson R-1, Lakewood	852	\$24,608.63
34010	Durango	63	\$1,819.65
35010	Larimer R-1, Poudre	281	\$8,116.23
35020	Larimer R-2J, Thompson	103	\$2,974.99
35030	Larimer RE-1, Sterling	21	\$606.55
38010	Logan RE-1, Valley	*	\$433.25
39031	Mesa 51 Grand Junction	138	\$3,985.90
41010	Moffat RE-1, Craig	44	\$1,270.87
43010	Montrose RE-1J, Montrose	179	\$5,170.12
44020	Morgan RE-3, Fort Morgan	133	\$3,841.49



AU#	AU Name	December 2023 EL Count	Translation Funding Allocation FY 2023 - 24
49010	Aspen 1	24	\$693.20
51010	Pueblo 60, Urban	126	\$3,639.30
51020	Pueblo 70, Rural	90	\$2,599.50
54010	Roaring Fork	250	\$7,220.84
59010	Summit Re-1	163	\$4,707.99
62040	Weld RE-4, Windsor	49	\$1,415.29
62050	Weld Re-5J, Johnstown	36	\$1,039.80
62060	Weld 6, Greeley	803	\$23,193.35
64043	East Central BOCES	34	\$982.03
64045	Education ReEnvisioned BOCES	17	\$491.02
64053	Mount Evans BOCES, Idaho Springs	*	\$86.65
64093	Mountain BOCES	60	\$1,733.00
64103	Northeast Colorado BOCES	85	\$2,455.09
64123	Northwest Colorado BOCES	69	\$1,992.95
64133	Pikes Peak BOCES	37	\$1,068.68
64143	San Juan BOCES	54	\$1,559.70
64153	San Luis Valley BOCES	46	\$1,328.63
64160	Santa Fe Trail BOCES	19	\$548.78
64163	South Central BOCES	*	\$28.88
64193	Southeastern BOCES	57	\$1,646.35
64200	Uncompahgre BOCES	*	\$144.42
64203	Centennial BOCES	56	\$1,617.47
64205	Ute Pass BOCES	15	\$433.25
64213	Rio Blanco BOCES	*	\$231.07
64233	Colorado River BOCES	117	\$3,379.35
80010	Charter School Institute	379	\$10,946.80
<b>State Total</b>		<b>17,287</b>	<b>\$499,306.80</b>

Draft: 1/11/24



### MOE Hold Harmless Funding FY 2023-24

District Code	District Name	District Is or Is A Member of AU # and Name	MOE Hold Harmless Funding Needed to Equal Total PK Funding in FY2022-23 to School Districts less Passthrough to Community Providers
0010	Mapleton 1	01010 Adams 1, Mapleton	\$0.00
0020	Adams 12 Five Star Schools	01020 Adams 12, Northglenn	\$0.00
0030	Adams County 14	01030 Adams 14, Commerce City	\$0.00
0040	School District 27J	01040 Adams 27J, Brighton	\$0.00
0050	Bennett 29J	64043 East Central BOCES	\$0.00
0060	Strasburg 31J	64043 East Central BOCES	\$0.00
0070	Westminster Public Schools	01070 Westminster Public Schools	\$504,666.45
0100	Alamosa RE-11J	64153 San Luis Valley BOCES	\$27,766.59
0110	Sangre De Cristo Re-22J	64153 San Luis Valley BOCES	\$0.00
0120	Englewood 1	03010 Arapahoe 1, Englewood	\$0.00
0123	Sheridan 2	03020 Arapahoe 2, Sheridan	\$0.00
0130	Cherry Creek 5	03030 Arapahoe 5, Cherry Creek	\$0.00
0140	Littleton 6	03040 Arapahoe 6, Littleton	\$0.00
0170	Deer Trail 26J	64043 East Central BOCES	\$0.00
0180	Adams-Arapahoe 28J	03060 Adams-Arapahoe 28J, Aurora	\$0.00
0190	Byers 32J	64043 East Central BOCES	\$11,631.25
0220	Archuleta County 50 Jt	64143 San Juan BOCES	\$0.00
0230	Walsh RE-1	64193 Southeastern BOCES	\$28,728.95
0240	Pritchett RE-3	64193 Southeastern BOCES	\$9,708.67
0250	Springfield RE-4	64193 Southeastern BOCES	\$16,122.45
0260	Vilas RE-5	64193 Southeastern BOCES	\$8,383.42
0270	Campo RE-6	64193 Southeastern BOCES	\$0.00
0290	Las Animas RE-1	64160 Santa Fe Trail BOCES	\$19,383.32
0310	McClave Re-2	64193 Southeastern BOCES	\$0.00
0470	St Vrain Valley RE1J	07010 Boulder RE1J, St. Vrain Valley	\$0.00
0480	Boulder Valley Re 2	07020 Boulder RE2, Boulder Valley	\$0.00



District Code	District Name	District Is or Is A Member of AU # and Name	MOE Hold Harmless Funding Needed to Equal Total PK Funding in FY2022-23 to School Districts less Passthrough to Community Providers
0490	Buena Vista R-31	64093 Mountain BOCES	\$67,563.96
0500	Salida R-32	64093 Mountain BOCES	\$2,381.58
0510	Kit Carson R-1	64043 East Central BOCES	\$0.00
0520	Cheyenne County Re-5	64043 East Central BOCES	\$0.00
0540	Clear Creek RE-1	64053 Mount Evans BOCES	\$0.00
0550	North Conejos RE-1J	64153 San Luis Valley BOCES	\$0.00
0560	Sanford 6J	64153 San Luis Valley BOCES	\$33,787.84
0580	South Conejos RE-10	64153 San Luis Valley BOCES	\$16,813.58
0640	Centennial R-1	64153 San Luis Valley BOCES	\$7,552.74
0740	Sierra Grande R-30	64153 San Luis Valley BOCES	\$0.00
0770	Crowley County RE-1-J	64163 South Central BOCES	\$18,265.55
0860	Custer County School District C-1	64163 South Central BOCES	\$3,743.76
0870	Delta County 50(J)	15010 Delta 50(J), Delta	\$0.00
0880	Denver County 1	16010 Denver 1, Denver	\$0.00
0890	Dolores County RE No.2	64143 San Juan BOCES	\$0.00
0900	Douglas County Re 1	18010 Douglas Re 1, Castle Rock	\$0.00
0910	Eagle County RE 50	19010 Eagle Re 50, Eagle	\$0.00
0920	Elizabeth School District	19205 Elizabeth School District	\$0.00
0930	Kiowa C-2	64043 East Central BOCES	\$0.00
0940	Big Sandy 100J	64133 Pikes Peak BOCES	\$0.00
0950	Elbert 200	64133 Pikes Peak BOCES	\$16,845.39
0960	Agate 300	64043 East Central BOCES	\$0.00
0970	Calhan RJ-1	64133 Pikes Peak BOCES	\$0.00
0980	Harrison 2	21020 El Paso 2, Harrison	\$65,885.53
0990	Widefield 3	21030 El Paso 3, Widefield	\$0.00
1000	Fountain 8	21040 El Paso 8, Fountain	\$0.00
1010	Colorado Springs 11	21050 El Paso 11, Colorado Springs	\$0.00
1020	Cheyenne Mountain 12	21060 El Paso 12, Cheyenne Mountain	\$0.00
1030	Manitou Springs 14	64205 Ute Pass BOCES	\$0.00
1040	Academy 20	21080 El Paso 20, Academy	\$0.00



District Code	District Name	District Is or Is A Member of AU # and Name	MOE Hold Harmless Funding Needed to Equal Total PK Funding in FY2022-23 to School Districts less Passthrough to Community Providers
1050	Ellicott 22	64133 Pikes Peak BOCES	\$0.00
1060	Peyton 23 Jt	64133 Pikes Peak BOCES	\$0.00
1070	Hanover 28	64133 Pikes Peak BOCES	\$13,729.40
1080	Lewis-Palmer 38	21085 El Paso 38, Lewis-Palmer	\$0.00
1110	District 49	21090 El Paso 49, Falcon	\$0.00
1120	Edison 54 JT	64133 Pikes Peak BOCES	\$0.00
1130	Miami/Yoder 60 JT	64133 Pikes Peak BOCES	\$0.00
1140	Canon City RE-1	22010 Fremont RE-1, Canon City	\$195,104.32
1150	Fremont RE-2	64133 Pikes Peak BOCES	\$0.00
1160	Cotopaxi RE-3	64163 South Central BOCES	\$15,490.99
1180	Roaring Fork RE-1	54010 Roaring Fork RE-1	\$0.00
1195	Garfield Re-2	64233 Colorado River BOCES	\$0.00
1220	Garfield 16	64233 Colorado River BOCES	\$46,114.85
1330	Gilpin County RE-1	64053 Mount Evans BOCES	\$0.00
1340	West Grand 1-JT	64123 Northwest BOCES	\$0.00
1350	East Grand 2	64123 Northwest BOCES	\$0.00
1360	Gunnison Watershed RE1J	26011 Gunnison	\$0.00
1380	Hinsdale County RE 1	26011 Gunnison	\$0.00
1390	Huerfano Re-1	64163 South Central BOCES	\$26,167.78
1400	La Veta Re-2	64163 South Central BOCES	\$29,451.82
1410	North Park R-1	64123 Northwest BOCES	\$0.00
1420	Jefferson County R-1	30011 Jefferson R-1, Lakewood	\$0.00
1430	Eads RE-1	64193 Southeastern BOCES	\$29,644.50
1440	Plainview RE-2	64193 Southeastern BOCES	\$6,472.90
1450	Arriba-Flagler C-20	64043 East Central BOCES	\$39,498.04
1460	Hi-Plains R-23	64043 East Central BOCES	\$16,274.80
1480	Stratton R-4	64043 East Central BOCES	\$29,202.43
1490	Bethune R-5	64043 East Central BOCES	\$0.00
1500	Burlington RE-6J	64043 East Central BOCES	\$0.00
1510	Lake County R-1	64093 Mountain BOCES	\$34,744.50
1520	Durango 9-R	34010 Durango, La Plata	\$0.00
1530	Bayfield 10 Jt-R	64143 San Juan BOCES	\$0.00
1540	Ignacio 11 JT	64143 San Juan BOCES	\$0.00



District Code	District Name	District Is or Is A Member of AU # and Name	MOE Hold Harmless Funding Needed to Equal Total PK Funding in FY2022-23 to School Districts less Passthrough to Community Providers
1550	Poudre R-1	35010 Larimer R-1, Poudre	\$0.00
1560	Thompson R2-J	35020 Larimer R-2J, Thompson	\$0.00
1570	Estes Park R-3	35030 Larimer R-3, Estes Park	\$5,447.07
1580	Trinidad 1	64163 South Central BOCES	\$0.00
1590	Primero Reorganized 2	64163 South Central BOCES	\$18,523.69
1600	Hoehne Reorganized 3	64163 South Central BOCES	\$0.00
1620	Aguilar Reorganized 6	64163 South Central BOCES	\$9,033.68
1750	Branson Reorganized 82	64163 South Central BOCES	\$0.00
1760	Kim Reorganized 88	64160 Santa Fe Trail BOCES	\$0.00
1780	Genoa-Hugo C113	64043 East Central BOCES	\$0.00
1790	Limon RE-4J	64043 East Central BOCES	\$0.00
1810	Karval RE-23	64043 East Central BOCES	\$0.00
1828	Valley RE-1	38010 Logan RE-1, Sterling	\$62,935.51
1850	Frenchman RE-3	64103 Northeast BOCES	\$36,717.20
1860	Buffalo RE-4J	64103 Northeast BOCES	\$6,221.47
1870	Plateau RE-5	64103 Northeast BOCES	\$0.00
1980	De Beque 49JT	39031 Mesa	\$33,094.68
1990	Plateau Valley 50	39031 Mesa	\$0.00
2000	Mesa County Valley 51	39031 Mesa	\$0.00
2010	Creede School District	64153 San Luis Valley BOCES	\$0.00
2020	Moffat County RE: No 1	41010 Moffat Re 1, Craig	\$80,175.70
2035	Montezuma-Cortez RE-1	64143 San Juan BOCES	\$67,572.16
2055	Dolores RE-4A	64143 San Juan BOCES	\$0.00
2070	Mancos Re-6	64143 San Juan BOCES	\$0.00
2180	Montrose County RE-1J	43010 Montrose RE-1J, Montrose	\$0.00
2190	West End RE-2	64200 Uncompahgre BOCES	\$7,549.49
2395	Brush RE-2(J)	64203 Centennial BOCES	\$0.00
2405	Fort Morgan Re-3	44020 Morgan RE-3, Fort Morgan	\$29,203.03
2505	Weldon Valley RE-20(J)	64203 Centennial BOCES	\$53,671.93
2515	Wiggins RE-50(J)	64203 Centennial BOCES	\$85,139.25
2520	East Otero R-1	64160 Santa Fe Trail BOCES	\$61,429.58
2530	Rocky Ford R-2	64160 Santa Fe Trail BOCES	\$52,891.84





District Code	District Name	District Is or Is A Member of AU # and Name	MOE Hold Harmless Funding Needed to Equal Total PK Funding in FY2022-23 to School Districts less Passthrough to Community Providers
2535	Manzanola 3J	64163 South Central BOCES	\$8,617.80
2540	Fowler R-4J	64163 South Central BOCES	\$0.00
2560	Cheraw 31	64160 Santa Fe Trail BOCES	\$7,253.58
2570	Swink 33	64160 Santa Fe Trail BOCES	\$0.00
2580	Ouray R-1	64200 Uncompahgre BOCES	\$0.00
2590	Ridgway R-2	64200 Uncompahgre BOCES	\$0.00
2600	Platte Canyon 1	64053 Mount Evans BOCES	\$0.00
2610	Park County RE-2	64093 Mountain BOCES	\$0.00
2620	Holyoke Re-1J	64103 Northeast BOCES	\$0.00
2630	Haxtun RE-2J	64103 Northeast BOCES	\$24,510.30
2640	Aspen 1	49010 Aspen 1	\$46,465.16
2650	Granada RE-1	64193 Southeastern BOCES	\$0.00
2660	Lamar Re-2	64193 Southeastern BOCES	\$115,955.23
2670	Holly RE-3	64193 Southeastern BOCES	\$18,871.38
2680	Wiley RE-13 Jt	64160 Santa Fe Trail BOCES	\$6,443.69
2690	Pueblo City 60	51010 Pueblo 60, Urban	\$272,919.42
2700	Pueblo County 70	51020 Pueblo 70, Rural	\$0.00
2710	Meeker RE-1	64213 Rio Blanco BOCES	\$0.00
2720	Rangely RE-4	64213 Rio Blanco BOCES	\$0.00
2730	Upper Rio Grande School District C-7	64153 San Luis Valley BOCES	\$0.00
2740	Monte Vista C-8	64153 San Luis Valley BOCES	\$11,450.84
2750	Sargent RE-33J	64153 San Luis Valley BOCES	\$0.00
2760	Hayden RE-1	64123 Northwest BOCES	\$0.00
2770	Steamboat Springs RE-2	64123 Northwest BOCES	\$0.00
2780	South Routt RE 3	64123 Northwest BOCES	\$7,422.55
2790	Mountain Valley RE 1	64153 San Luis Valley BOCES	\$0.00
2800	Moffat 2	64153 San Luis Valley BOCES	\$0.00
2810	Center 26 JT	64153 San Luis Valley BOCES	\$100,405.22
2820	Silverton 1	64143 San Juan BOCES	\$0.00
2830	Telluride R-1	64200 Uncompahgre BOCES	\$0.00
2840	Norwood R-2J	64200 Uncompahgre BOCES	\$25,241.84
2862	Julesburg Re-1	64103 Northeast BOCES	\$5,402.50
2865	Revere School District	64103 Northeast BOCES	\$0.00



District Code	District Name	District Is or Is A Member of AU # and Name	MOE Hold Harmless Funding Needed to Equal Total PK Funding in FY2022-23 to School Districts less Passthrough to Community Providers
3000	Summit RE-1	59010 Summit Re-1	\$0.00
3010	Cripple Creek-Victor RE-1	64205 Ute Pass BOCES	\$2,296.68
3020	Woodland Park Re-2	64205 Ute Pass BOCES	\$0.00
3030	Akron R-1	64103 Northeast BOCES	\$2,847.14
3040	Arickaree R-2	64043 East Central BOCES	\$0.00
3050	Otis R-3	64103 Northeast BOCES	\$15,117.37
3060	Lone Star 101	64103 Northeast BOCES	\$0.00
3070	Woodlin R-104	64043 East Central BOCES	\$0.00
3080	Weld County RE-1	64203 Centennial BOCES	\$9,110.53
3085	Eaton RE-2	64203 Centennial BOCES	\$54,827.00
3090	Weld County School District RE-3J	21490 Fort Lupton/Keenesburg	\$0.00
3100	Weld RE-4	62040 Weld RE-4, Windsor	\$0.00
3110	Johnstown-Milliken RE-5J	62050 Weld Re-5J, Johnstown-Milliken	\$0.00
3120	Greeley 6	62060 Weld 6, Greeley	\$0.00
3130	Platte Valley RE-7	64203 Centennial BOCES	\$0.00
3140	Weld Re-8 Schools	21490 Fort Lupton/Keenesburg	\$0.00
3145	Ault-Highland RE-9	64203 Centennial BOCES	\$30,420.61
3146	Briggsdale RE-10	64203 Centennial BOCES	\$19,507.48
3147	Prairie RE-11	64203 Centennial BOCES	\$14,972.36
3148	Pawnee RE-12	64203 Centennial BOCES	\$0.00
3200	Yuma 1	64103 Northeast BOCES	\$0.00
3210	Wray RD-2	64103 Northeast BOCES	\$0.00
3220	Idalia RJ-3	64043 East Central BOCES	\$16,316.09
3230	Liberty J-4	64043 East Central BOCES	\$0.00
8001	Charter School Institute	80010 Charter School Institute	\$0.00
9035	Centennial BOCES	64203 Centennial BOCES	\$0.00
9050	San Juan BOCES	64143 San Juan BOCES	\$0.00
9170	Education ReEnvisioned BOCES	64045 Education ReEnvisioned BOCES	\$0.00
9175	Colorado River BOCES	64233 Colorado River BOCES	\$0.00
<b>Total</b>			<b>\$2,767,108.41</b>



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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:

2020

2021

2022

2023

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[Special Education Data Reports can be found on the Special Education Finance and Data webpage \(https://www.cde.state.co.us/cdesped/sped\\_data\)](https://www.cde.state.co.us/cdesped/sped_data)



### Special Education Funded Pupil Count on Dec. 1 by AU

AU #	AU Name	Dec. 1, 2020	Dec. 1, 2021	Dec. 1, 2022	Dec. 1, 2023
01010	Adams 1, Mapleton	998	1,043	882	885
01020	Adams 12, Northglenn	4,357	4,307	4,560	4,709
01030	Adams 14, Commerce City	866	838	820	838
01040	Adams 27J, Brighton	2,209	2,356	2,731	2,895
01070	Westminster Public Schools	1,158	1,125	1,096	1,112
03010	Arapahoe 1, Englewood	412	393	395	412
03020	Arapahoe 2, Sheridan	176	160	162	166
03030	Arapahoe 5, Cherry Creek	7,294	7,211	7,323	7,649
03040	Arapahoe 6, Littleton	1,665	1,723	1,782	1,816
03060	Adams-Arapahoe 28J, Aurora	5,282	5,352	5,461	5,536
07010	Boulder RE-1J, St. Vrain Valley	3,970	4,036	4,113	4,206
07020	Boulder RE-2, Boulder Valley	3,636	3,543	3,679	3,897
15010	Delta 50J	738	769	751	738
16010	Denver 1	10,474	10,543	11,210	11,762
18010	Douglas RE-1	7,490	7,802	8,056	8,063
19010	Eagle RE-50J, Eagle	892	921	943	963
19205	Elizabeth School District	296	313	336	360
21020	El Paso 2, Harrison	1,567	1,639	1,602	1,784
21030	El Paso 3, Widefield	1,158	1,239	1,331	1,386
21040	El Paso 8, Fountain	1,540	1,499	1,538	1,555
21050	El Paso 11, Colorado Springs	2,680	2,685	2,829	3,025
21060	El Paso 12, Cheyenne Mountain	433	372	423	435
21080	El Paso 20, Academy	2,100	2,178	2,291	2,290
21085	El Paso 38, Lewis-Palmer	671	705	683	666
21090	El Paso 49, Falcon	2,425	2,712	2,950	3,196
21490	Fort Lupton/Keenesburg	541	574	569	550
22010	Fremont RE-1, Canon City	596	591	555	529
26011	Gunnison	176	184	188	199
30011	Jefferson R-1, Lakewood	9,276	9,318	9,593	10,037
34010	Durango, La Plata	697	686	722	750
35010	Larimer R-1, Poudre	2,671	2,732	2,865	3,051
35020	Larimer R-2J, Thompson	1,879	2,041	2,086	2,067
35030	Larimer R-3, Estes Park	94	95	97	102
38010	Logan RE-1, Sterling	358	316	308	332
39031	Mesa 51, Grand Junction	3,211	3,299	3,377	3,487
41010	Moffat Re 1, Craig	293	338	342	337
43010	Montrose RE-1J, Montrose	883	984	1007	1055
44020	Morgan RE-3, Fort Morgan	423	439	430	449



AU #	AU Name	Dec. 1, 2020	Dec. 1, 2021	Dec. 1, 2022	Dec. 1, 2023
49010	Aspen 1	187	193	198	226
51010	Pueblo 60, Urban	2,198	2,088	2,156	2,160
51020	Pueblo 70, Rural	1,471	1,511	1,640	1,728
54010	Roaring Fork RE-1	580	564	652	708
59010	Summit RE-1	365	402	441	462
62040	Weld RE-4, Windsor	710	796	851	901
62050	Weld RE-5J, Johnstown-Milliken	434	461	485	523
62060	Weld 6, Greeley	2,652	2,728	2,942	3,119
64043	East Central BOCES	1,319	1,488	1,606	1,849
64045	Education ReEnvisioned BOCES	595	531	559	603
64053	Mt. Evans BOCES	224	223	219	216
64093	Mountain BOCES	527	531	550	557
64103	Northeast Colorado BOCES	772	778	786	810
64123	Northwest Colorado BOCES	663	691	709	748
64133	Pikes Peak BOCES	590	631	677	703
64143	San Juan BOCES	1,009	1,072	1,104	1,128
64153	San Luis Valley BOCES	796	832	902	889
64160	Santa Fe Trail BOCES	769	578	602	637
64163	South Central BOCES	565	596	619	640
64193	Southeastern BOCES	426	471	463	497
64200	Uncompahgre BOCES	229	228	224	226
64203	Centennial BOCES	1,043	1,135	1,145	1,140
64205	Ute Pass BOCES	368	345	377	382
64213	Rio Blanco BOCES	177	175	179	189
64233	Colorado River BOCES	641	691	729	771
80010	Charter School Institute	1,405	1,505	1,692	1,869
<b>State Total</b>		<b>106,300</b>	<b>108,305</b>	<b>112,593</b>	<b>116,970</b>
<b>Total Change from Prior Year</b>		<b>-2,181</b>	<b>2,005</b>	<b>4,288</b>	<b>4,377</b>
<b>Percent Change from Prior Year</b>		<b>-2.01%</b>	<b>1.89%</b>	<b>3.96%</b>	<b>3.89%</b>
<b>Student October Count Pupil Membership</b>		<b>883,199</b>	<b>886,517</b>	<b>883,264</b>	<b>881,464</b>
<b>SPED Percent of Total Student Membership</b>		<b>12.04%</b>	<b>12.22%</b>	<b>12.75%</b>	<b>13.27%</b>



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

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Intellectual Disability	1,039	43.62%	1,343	56.38%	2,382	2.19%
Serious Emotional Disability	1,441	26.89%	3,918	73.11%	5,359	4.93%
Specific Learning Disability	17,827	43.05%	23,586	56.95%	41,413	38.13%
Hearing Impairment, including Deafness	575	46.94%	650	53.06%	1,225	1.13%
Visual Impairment, including Blindness	117	46.80%	133	53.20%	250	0.23%
Physical Disability	n/a	n/a	n/a	n/a	n/a	n/a
Autism Spectrum Disorders	1,533	16.34%	7,847	83.66%	9,380	8.64%
Traumatic Brain Injury	120	27.40%	318	72.60%	438	0.40%
Speech or Language Impairment	5,955	34.69%	11,212	65.31%	17,617	15.80%
Deaf-Blind	*	<50%	*	>50%	*	*%
Multiple Disabilities	1,798	39.80%	2,720	60.20%	4,518	4.16%
Developmental Delay	3,214	29.97%	7,510	70.03%	10,724	9.87%
Infant/Toddler with a Disability	0	no data	0	no data	0	0.00%
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%
<b>State Total</b>	<b>37,226</b>	<b>35.02%</b>	<b>69,073</b>	<b>64.98%</b>	<b>106,299</b>	<b>100%</b>

\* = suppressed for low count

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

Primary Disability	Female	Percent of Total	Male	Percent of Total	Total Served	Percent of Total
Intellectual Disability	1,003	43.34%	1,311	56.66%	2,314	2.14%
Serious Emotional Disability	1,363	27.65%	3,567	72.35%	4,930	4.55%
Specific Learning Disability	18,266	43.37%	23,849	56.63%	42,115	38.89%
Hearing Impairment, including Deafness	560	46.63%	641	53.37%	1,201	1.11%
Visual Impairment, including Blindness	117	44.83%	144	55.17%	261	0.24%
Physical Disability	n/a	n/a	n/a	n/a	n/a	n/a
Autism Spectrum Disorders	1,766	17.57%	8,286	82.43%	10,052	9.28%
Traumatic Brain Injury	134	31.75%	288	68.25%	422	0.39%
Speech or Language Impairment	6,177	35.23%	11,355	64.77%	17,532	16.19%
Deaf-Blind	*	*%	*	*%	*	*%
Multiple Disabilities	1,862	39.68%	2,831	60.32%	4,693	4.33%
Developmental Delay	3,170	29.68%	7,511	70.32%	10,681	9.86%
Infant/Toddler with a Disability	0	no data	0	no data	0	0
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%
<b>State Total</b>	<b>38,347</b>	<b>35.41%</b>	<b>69,958</b>	<b>64.59%</b>	<b>108,305</b>	<b>100%</b>

\* = suppressed for low count

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**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
Intellectual Disability	989	43.74%	1,272	56.26%	2,261	2.01%
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%
Hearing Impairment, including Deafness	561	47.18%	628	52.82%	1,189	1.06%
Visual Impairment, including Blindness	124	43.97%	158	56.03%	282	0.25%
Physical Disability	no data	no data	no data	no data	no data	no data
Autism Spectrum Disorders	2,054	18.49%	9,053	81.51%	11,107	9.86%
Traumatic Brain Injury	117	29.62%	278	70.38%	395	0.35%
Speech or Language Impairment	6,648	35.84%	11,903	64.16%	18,551	16.48%
Deaf-Blind	*	<40%	*	>60%	29	0%
Multiple Disabilities	1,919	40.15%	2,860	59.85%	4,779	4.24%
Developmental Delay	3,346	29.63%	7,947	70.37%	11,293	10.03%
Infant/Toddler with a Disability	0	no data	0	no data	0	no data
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%
<b>State Total</b>	<b>40,180</b>	<b>35.69%</b>	<b>72,413</b>	<b>64.31%</b>	<b>112,593</b>	<b>100%</b>

\* = suppressed for low count

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**Total Students Served, Ages Birth to 21 by Disability and Gender: Dec. 1, 2023**

Primary Disability	Female	Percent of Total	Male	Percent of Total	Non-binary	Percent of Total	Total Served	Percent of Total
Intellectual Disability	959	42.97%	1,273	57.03%	*	<1.00%	2,232	1.91%
Serious Emotional Disability	1,399	30.75%	3,142	69.05%	*	<1.00%	4,550	3.88%
Specific Learning Disability	19,551	44.80%	24,083	55.16%	*	<1.00%	43,644	37.26%
Hearing Impairment, including Deafness	539	46.59%	618	53.41%	*	<1.00%	1,157	00.99%
Visual Impairment, including Blindness	*	>40%	153	56.46%	*	<1.00%	271	0.23%
Autism Spectrum Disorders	2493	20.13%	9,880	79.79%	*	<1.00%	12,382	10.57%
Traumatic Brain Injury	118	30.33%	271	69.67%	*	<1.00%	389	0.33%
Speech or Language Impairment	6972	36.02%	12,383	63.97%	*	<1.00%	19,358	16.53%
Deaf-Blind	*	<40%	*	>60%	*	<1.00%	*	*%
Multiple Disabilities	1946	39.55%	2,973	60.43%	*	<1.00%	4,920	4.20%
Developmental Delay	3,658	30.09%	8,498	69.91%	*	<1.00%	12,156	10.38%
Orthopedic Impairment	159	41.73%	222	58.27%	*	<1.00%	381	0.33%
Other Health Impairment	4482	28.65%	11,148	71.25%	*	<1.00%	15,646	13.36%
<b>State Total</b>	<b>42,405</b>	<b>36.21%</b>	<b>74,665</b>	<b>63.75%</b>	<b>49</b>	<b>&lt;1.00%</b>	<b>117,119</b>	<b>100.00%</b>

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

Fiscal Years:

2020-21

2021-22

2022-23

2023-24

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

<b>AU #</b>	<b>AU Name</b>	<b>Tier A 2020-21</b>	<b>Tier A 2021-22</b>	<b>Tier A 2022-23</b>	<b>Tier A 2023-24</b>
01010	Adams 1, Mapleton	\$1,226,250	\$1,247,500	\$1,825,250	\$1,543,500
01020	Adams 12, Northglenn	\$5,652,500	\$5,446,250	\$7,537,250	\$7,980,000
01030	Adams 14, Commerce City	\$1,073,750	\$1,082,500	\$1,466,500	\$1,435,000
01040	Adams 27J, Brighton	\$2,761,205	\$2,761,250	\$4,123,000	\$4,779,250
01070	Westminster Public Schools	\$1,448,750	\$1,447,500	\$1,968,750	\$1,918,000
03010	Arapahoe 1, Englewood	\$531,250	\$515,000	\$687,750	\$691,250
03020	Arapahoe 2, Sheridan	\$226,250	\$220,000	\$280,000	\$283,500
03030	Arapahoe 5, Cherry Creek	\$9,445,000	\$9,117,500	\$12,619,250	\$12,815,250
03040	Arapahoe 6, Littleton	\$2,165,000	\$2,081,250	\$3,015,250	\$3,118,500
03060	Adams-Arapahoe 28J, Aurora	\$6,708,750	\$6,602,500	\$9,366,000	\$9,556,750
07010	Boulder RE-1J, St. Vrain Valley	\$5,206,250	\$4,962,500	\$7,063,000	\$7,197,750
07020	Boulder RE-2, Boulder Valley	\$4,817,500	\$4,545,000	\$6,200,250	\$6,438,250
15010	Delta 50J	\$991,250	\$922,500	\$1,345,750	\$1,314,250
16010	Denver 1	\$13,260,000	\$13,092,500	\$18,450,250	\$19,617,500
18010	Douglas RE-1	\$9,746,250	\$9,362,500	\$13,653,500	\$14,098,000
19010	Eagle RE-50	\$1,108,750	\$1,115,000	\$1,611,750	\$1,650,250
19205	Elizabeth School District	\$352,500	\$370,000	\$547,750	\$588,000
21020	El Paso 2, Harrison	\$1,911,250	\$1,958,750	\$2,868,250	\$2,803,500
21030	El Paso 3, Weldfield	\$1,620,000	\$1,447,500	\$2,168,250	\$2,329,250
21040	El Paso 8, Fountain	\$1,921,250	\$1,925,000	\$2,623,250	\$2,691,500
21050	El Paso 11, Colorado Springs	\$3,477,500	\$3,350,000	\$4,698,750	\$4,950,750
21060	El Paso 12, Cheyenne Mountain	\$600,000	\$541,250	\$651,000	\$740,250
21080	El Paso 20, Academy	\$2,831,250	\$2,625,000	\$3,811,500	\$4,009,250
21085	El Paso 38, Lewis-Palmer	\$866,250	\$838,750	\$1,233,750	\$1,195,250
21090	El Paso 49, Falcon	\$3,047,500	\$3,031,250	\$4,746,000	\$5,162,500
21490	Fort Lupton/Keenesburg	\$691,250	\$676,250	\$1,004,500	\$995,750
22010	Fremont Re-1, Canon City	\$771,250	\$745,000	\$1,034,250	\$971,250
26011	Gunnison	\$253,750	\$220,000	\$322,000	\$329,000
30011	Jefferson R-1, Lakewood	\$11,790,000	\$11,595,000	\$16,306,500	\$16,787,750
34010	La Plata 9-R, Durango	\$767,500	\$871,250	\$1,200,500	\$1,263,500



AU #	AU Name	Tier A 2020-21	Tier A 2021-22	Tier A 2022-23	Tier A 2023-24
35010	Larimer R-1, Poudre	\$3,521,250	\$3,338,750	\$4,781,000	\$5,013,750
35020	Larimer R-2J, Thompson	\$2,536,250	\$2,348,750	\$3,571,750	\$3,650,500
35030	Larimer R-3, Park	\$122,500	\$117,500	\$166,250	\$169,750
38010	Logan Re-1, Valley	\$482,500	\$447,500	\$553,000	\$539,000
39031	Mesa 51	\$4,096,250	\$4,013,750	\$5,773,250	\$5,909,750
41010	Moffat Re 1, Craig	\$398,750	\$366,250	\$591,500	\$598,500
43010	Montrose Re-1J, Montrose	\$1,151,250	\$1,103,750	\$1,722,000	\$1,762,250
44020	Morgan Re-3, Fort Morgan	\$520,000	\$528,750	\$768,250	\$752,500
49010	Pitkin 1, Aspen	\$216,250	\$233,750	\$337,750	\$346,500
51010	Pueblo 60, Urban	\$2,697,500	\$2,747,500	\$3,654,000	\$3,773,000
51020	Pueblo 70, Rural	\$1,862,500	\$1,838,750	\$2,644,250	\$2,870,000
54010	Roaring Fork	\$737,500	\$725,000	\$987,000	\$1,141,000
59010	Summit Re-1, Frisco	\$458,750	\$456,250	\$703,500	\$771,750
62040	Weld Re-4, Windsor	\$915,000	\$887,500	\$1,393,000	\$1,489,250
62050	Weld Re-5 Johnstown/Milliken	\$536,250	\$542,500	\$806,750	\$848,750
62060	Weld 6, Greeley	\$3,360,000	\$3,315,000	\$4,774,000	\$5,148,500
64043	East Central BOCES	\$1,461,250	\$1,648,750	\$2,604,000	\$2,810,500
64045	Education ReEnvisioned BOCES	\$466,250	\$743,750	\$929,250	\$978,250
64053	Mt. Evans BOCES	\$326,250	\$280,000	\$390,250	\$383,250
64093	Mountain BOCES	\$653,750	\$658,750	\$929,250	\$962,500
64103	Northeast Colorado BOCES	\$962,500	\$965,000	\$1,361,500	\$1,375,500
64123	Northwest Colorado BOCES	\$827,500	\$828,750	\$1,209,250	\$1,240,750
64133	Pikes Peak BOCES	\$771,250	\$737,500	\$1,104,250	\$1,184,750
64143	San Juan BOCES	\$1,235,000	\$1,261,250	\$1,876,000	\$1,932,000
64153	San Luis Valley BOCES	\$1,025,000	\$995,000	\$1,456,000	\$1,578,500
64160	Santa Fe Trail BOCES	\$931,250	\$961,250	\$1,011,500	\$1,053,500
64163	South Central BOCES	\$702,500	\$706,250	\$1,043,000	\$1,083,250
64193	Southeastern BOCES	\$512,500	\$532,500	\$824,250	\$810,250
64200	Uncompahgre BOCES	\$308,750	\$286,250	\$399,000	\$392,000
64203	Centennial BOCES	\$1,306,250	\$1,303,750	\$1,986,250	\$2,003,750
64205	Ute Pass BOCES	\$526,250	\$460,000	\$603,750	\$659,750
64213	Rio Blanco BOCES	\$273,750	\$221,250	\$306,250	\$313,250
64233	Colorado River BOCES	\$811,250	\$801,250	\$1,209,250	\$1,275,750
80010	Charter School Institute	\$1,617,500	\$1,756,250	\$2,633,750	\$2,961,000
<b>Total</b>		<b>\$135,601,205</b>	<b>\$132,875,000</b>	<b>\$189,533,750</b>	<b>\$197,037,750</b>



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

		<b>Per Pupil Amount</b>	<b>\$2,629.00</b>	<b>\$3,401.52</b>	<b>\$4,455.80</b>	<b>\$5,635.83</b>
		<b>% of \$6,000</b>	<b>43.82%</b>	<b>56.69%</b>	<b>74.26%</b>	<b>93.93%</b>
		<b>Tier B*</b>	<b>Tier B*</b>	<b>Tier B*</b>	<b>Tier B*</b>	<b>Tier B*</b>
<b>AU#</b>	<b>AU Name</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	
01010	Adams 1, Mapleton	\$561,758	\$683,707	\$957,998	\$1,042,629	
01020	Adams 12, Northglenn/Thornton	\$3,017,141	\$3,711,066	\$4,874,650	\$6,221,961	
01030	Adams 14, Commerce City	\$477,362	\$602,070	\$868,882	\$1,160,982	
01040	Adams 27J, Brighton	\$1,139,340	\$1,435,444	\$2,067,494	\$3,105,345	
01070	Adams 50, Westminster	\$738,461	\$955,829	\$1,113,951	\$1,408,958	
03010	Arapahoe 1, Englewood	\$240,000	\$292,531	\$405,478	\$625,577	
03020	Arapahoe 2, Sheridan	\$71,209	\$91,841	\$138,130	\$157,803	
03030	Arapahoe 5, Cherry Creek	\$4,794,722	\$6,030,907	\$7,882,318	\$10,274,125	
03040	Arapahoe 6, Littleton	\$1,194,725	\$1,442,247	\$1,835,791	\$2,524,854	
03060	Adams-Arapahoe 28J, Aurora	\$2,858,899	\$3,704,262	\$4,798,902	\$6,064,157	
07010	Boulder RE1J, St. Vrain Valley	\$2,756,042	\$3,302,882	\$4,339,953	\$5,562,568	
07020	Boulder RE2, Boulder Valley	\$2,394,724	\$3,010,351	\$3,791,889	\$5,049,707	
15010	Delta 50(J), Delta	\$394,395	\$370,767	\$503,506	\$665,029	
16010	Denver 1, Denver	\$6,184,612	\$7,952,769	\$10,288,453	\$13,790,886	
18010	Douglas Re1, Castle Rock	\$4,726,151	\$5,983,285	\$8,109,564	\$10,561,553	
19010	Eagle County RE 50	\$377,582	\$421,790	\$548,064	\$670,664	
19205	Elizabeth School District	\$166,154	\$200,690	\$280,716	\$355,057	
21020	El Paso 2, Harrison	\$1,018,022	\$1,278,974	\$1,898,173	\$2,197,976	
21030	El Paso 3, Widefield	\$611,868	\$741,533	\$989,189	\$1,408,958	
21040	El Paso 8, Fountain	\$1,105,054	\$1,353,807	\$1,746,675	\$2,090,894	
21050	El Paso 11, Colorado Springs	\$1,653,626	\$2,102,143	\$2,753,687	\$3,364,593	
21060	El Paso 12, Cheyenne Mountain	\$300,659	\$336,751	\$427,757	\$529,769	
21080	El Paso 20, Academy	\$1,600,878	\$1,986,492	\$2,669,027	\$3,358,958	
21085	El Paso 38, Lewis-Palmer	\$398,241	\$506,828	\$695,106	\$884,826	
21090	El Paso 49, Falcon	\$1,345,054	\$1,748,385	\$2,566,544	\$3,764,738	
21490	Fort Lupton/Keenesburg	\$334,945	\$394,578	\$583,710	\$676,300	
22010	Fremont Re-1, Canon City	\$311,209	\$428,592	\$539,152	\$681,936	
26011	Gunnison	\$102,857	\$129,258	\$151,498	\$174,711	
30011	Jefferson R-1, Lakewood	\$5,970,985	\$7,578,602	\$9,579,980	\$11,981,783	
34010	La Plata 9-R, Durango	\$356,043	\$503,426	\$721,840	\$1,036,993	
35010	Larimer R-1, Poudre	\$1,859,340	\$2,187,182	\$2,972,022	\$3,950,719	
35020	Larimer R-2J, Thompson	\$1,054,945	\$1,265,368	\$1,858,071	\$2,367,050	
35030	Larimer R-3, Park	\$63,296	\$71,432	\$84,660	\$118,352	
38010	Logan Re-1, Valley	\$234,725	\$295,933	\$347,552	\$467,774	



		<b>Per Pupil Amount</b>	<b>\$2,629.00</b>	<b>\$3,401.52</b>	<b>\$4,455.80</b>	<b>\$5,635.83</b>
		<b>% of \$6,000</b>	<b>43.82%</b>	<b>56.69%</b>	<b>74.26%</b>	<b>93.93%</b>
		<b>Tier B*</b>	<b>Tier B*</b>	<b>Tier B*</b>	<b>Tier B*</b>	<b>Tier B*</b>
<b>AU#</b>	<b>AU Name</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	
39031	Mesa 51	\$1,793,406	\$2,330,045	\$3,154,710	\$4,125,430	
41010	Moffat Re 1, Craig	\$139,780	\$149,667	\$249,525	\$309,971	
43010	Montrose Re-1J, Montrose	\$414,066	\$472,812	\$681,738	\$896,098	
44020	Morgan Re-3, Fort Morgan	\$195,165	\$295,933	\$347,552	\$405,780	
49010	Pitkin 1, Aspen	\$87,033	\$108,849	\$147,042	\$185,983	
51010	Pueblo 60, Urban	\$1,648,351	\$2,047,719	\$2,611,102	\$3,544,939	
51020	Pueblo 70, Rural	\$793,846	\$1,051,072	\$1,296,639	\$1,758,380	
54010	Roaring Fork	292747	\$380,971	\$530,241	772109.22	
59010	Summit Re-1, Frisco	\$139,780	\$207,494	\$267,348	\$366,329	
62040	Weld Re-4, Windsor	\$395,604	\$513,630	\$779,766	\$1,031,358	
62050	Weld 5 Re-5J, Johnstown/Milliken	\$224,176	\$289,130	\$401,023	\$524,132	
62060	Weld 6, Greeley	\$1,289,669	\$1,629,331	\$2,134,330	\$3,037,714	
64043	East Central BOCES	\$543,296	\$758,541	\$1,260,992	\$1,792,196	
64045	Education ReEnvisioned BOCES	\$253,186	\$462,608	\$570,343	\$890,461	
64053	Mt. Evans BOCES	\$163,517	\$190,485	\$316,363	\$355,057	
64093	Mountain BOCES	\$295,384	\$374,168	\$450,036	\$546,676	
64103	Northeast Colorado BOCES	\$432,527	\$574,858	\$717,384	\$800,288	
64123	Northwest Colorado BOCES	\$327,033	\$425,191	\$516,873	\$704,480	
64133	Pikes Peak BOCES	\$295,384	\$374,168	\$503,506	\$721,387	
64143	San Juan BOCES	\$606,593	\$802,760	\$1,243,170	\$1,623,120	
64153	San Luis Valley BOCES	\$298,022	\$408,184	\$574,799	\$766,474	
64160	Santa Fe Trail BOCES	\$308,572	\$370,767	\$329,730	\$428,324	
64163	South Central BOCES	\$221,538	\$275,524	\$374,288	\$518,497	
64193	Southeastern BOCES	\$152,967	\$200,690	\$280,716	\$394,508	
64200	Uncompahgre BOCES	\$137,142	\$142,864	\$160,409	\$225,434	
64203	Centennial BOCES	\$601,319	\$748,336	\$1,091,672	\$1,352,600	
64205	Ute Pass BOCES	\$319,120	\$387,774	\$458,948	\$625,577	
64213	Rio Blanco BOCES	\$60,659	\$71,432	\$120,307	\$157,803	
64233	Colorado River BOCES	\$337,582	\$408,184	\$592,622	\$704,480	
80010	Charter School Institute	\$398,239	\$649,689	\$931,260	\$1,386,419	
<b>Total</b>		<b>\$63,470,731</b>	<b>\$80,204,593</b>	<b>\$106,484,816</b>	<b>\$139,250,189</b>	

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





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

AU Code	AU Name	December 01, 2020			December 01, 2021			December 01, 2022			December 01, 2023		
		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
01010	Adams 1, Mapleton	201	998	<b>20.14%</b>	215	1,043	<b>20.61%</b>	185	882	<b>20.98%</b>	177	885	<b>20.00%</b>
01020	Adams 12, Northglenn-Thornton	1,091	4,357	<b>25.04%</b>	1,094	4,307	<b>25.40%</b>	1,104	4,560	<b>24.21%</b>	1,128	4,709	<b>23.95%</b>
01030	Adams 14, Commerce City	177	866	<b>20.44%</b>	195	838	<b>23.27%</b>	206	820	<b>25.12%</b>	206	838	<b>24.58%</b>
01040	Adams 27J, Brighton	422	2,209	<b>19.10%</b>	464	2,356	<b>19.69%</b>	551	2,731	<b>20.18%</b>	604	2,895	<b>20.86%</b>
01070	Adams 50, Westminster	281	1,158	<b>24.27%</b>	250	1,125	<b>22.22%</b>	250	1,096	<b>22.81%</b>	257	1,112	<b>23.11%</b>
03010	Arapahoe 1, Englewood	86	412	<b>20.87%</b>	91	393	<b>23.16%</b>	111	395	<b>28.10%</b>	116	412	<b>28.16%</b>
03020	Arapahoe 2, Sheridan	27	176	<b>15.34%</b>	31	160	<b>19.38%</b>	28	162	<b>17.28%</b>	30	166	<b>18.07%</b>
03030	Arapahoe 5, Cherry Creek	1,773	7,294	<b>24.31%</b>	1,769	7,211	<b>24.53%</b>	1,823	7,323	<b>24.89%</b>	1,913	7,649	<b>25.01%</b>
03040	Arapahoe 6, Littleton	424	1,665	<b>25.47%</b>	412	1,723	<b>23.91%</b>	448	1,782	<b>25.14%</b>	458	1,816	<b>25.22%</b>
03060	Adams-Arapahoe 28J, Aurora	1,089	5,282	<b>20.62%</b>	1,077	5,352	<b>20.12%</b>	1,076	5,461	<b>19.70%</b>	1,107	5,536	<b>20.00%</b>
07010	Boulder RE1J, St. Vrain Valley	971	3,970	<b>24.46%</b>	974	4,036	<b>24.13%</b>	987	4,113	<b>24.00%</b>	993	4,206	<b>23.61%</b>
07020	Boulder RE2, Boulder Valley	885	3,636	<b>24.34%</b>	851	3,543	<b>24.02%</b>	896	3,679	<b>24.35%</b>	958	3,897	<b>24.58%</b>
15010	Delta 50(J), Delta	109	738	<b>14.77%</b>	113	769	<b>14.69%</b>	118	751	<b>15.71%</b>	127	738	<b>17.21%</b>
16010	Denver 1, Denver	2,338	10,474	<b>22.32%</b>	2,309	10,543	<b>21.90%</b>	2,447	11,210	<b>21.83%</b>	2,588	11,762	<b>22.00%</b>
18010	Douglas Re 1, Castle Rock	1,759	7,490	<b>23.48%</b>	1,820	7,802	<b>23.33%</b>	1,874	8,056	<b>23.26%</b>	1,933	8,063	<b>23.97%</b>
19010	Eagle Re 50, Eagle	124	892	<b>13.90%</b>	123	921	<b>13.36%</b>	119	943	<b>12.62%</b>	129	963	<b>13.40%</b>



AU Code	AU Name	December 01, 2020			December 01, 2021			December 01, 2022			December 01, 2023		
		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
19205	Elizabeth School District	59	296	19.93%	63	313	20.13%	63	336	18.75%	66	360	18.33%
21020	El Paso 2, Harrison	376	1,567	23.99%	426	1,639	25.99%	390	1,602	24.34%	461	1,784	25.84%
21030	El Paso 3, Widefield	218	1,158	18.83%	222	1,239	17.92%	250	1,331	18.78%	259	1,386	18.69%
21040	El Paso 8, Fountain	398	1,540	25.84%	392	1,499	26.15%	371	1,538	24.12%	388	1,555	24.95%
21050	El Paso 11, Colorado Springs	618	2,680	23.06%	618	2,685	23.02%	597	2,829	21.10%	646	3,025	21.36%
21060	El Paso 12, Cheyenne Mountain	99	433	22.86%	96	372	25.81%	94	423	22.22%	98	435	22.53%
21080	El Paso 20, Academy	584	2,100	27.81%	599	2,178	27.50%	596	2,291	26.01%	576	2,290	25.15%
21085	El Paso 38, Lewis-Palmer	149	671	22.21%	156	705	22.13%	157	683	22.99%	168	666	25.23%
21090	El Paso 49, Falcon	514	2,425	21.20%	576	2,712	21.24%	668	2,950	22.64%	745	3,196	23.31%
21490	Fort Lupton/Keenesburg	116	541	21.44%	131	574	22.82%	120	569	21.09%	119	550	21.64%
22010	Fremont RE-1, Canon City	126	596	21.14%	121	591	20.47%	121	555	21.80%	118	529	22.31%
26011	Gunnison	38	176	21.59%	34	184	18.48%	31	188	16.49%	28	199	14.07%
30011	Jefferson R-1, Lakewood	2,228	9,276	24.02%	2,150	9,318	23.07%	2,126	9,593	22.16%	2,207	10,037	21.99%
34010	Durango	148	697	21.23%	162	686	23.62%	184	722	25.48%	190	750	25.33%
35010	Larimer R-1, Poudre	643	2,671	24.07%	667	2,732	24.41%	701	2,865	24.47%	776	3,051	25.43%
35020	Larimer R-2J, Thompson	372	1,879	19.80%	417	2,041	20.43%	420	2,086	20.13%	423	2,067	20.46%
35030	Larimer R-3, Park	21	94	22.34%	19	95	20.00%	21	97	21.65%	22	102	21.57%
38010	Logan RE-1, Valley	87	358	24.30%	78	316	24.68%	83	308	26.95%	99	332	29.82%
39031	Mesa	685	3,211	21.33%	708	3,299	21.46%	732	3,377	21.68%	802	3,487	23.00%
41010	Moffat Re 1, Craig	44	293	15.02%	56	338	16.57%	55	342	16.08%	60	337	17.80%



AU Code	AU Name	December 01, 2020			December 01, 2021			December 01, 2022			December 01, 2023		
		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
43010	Montrose RE-1J, Montrose	139	883	15.74%	153	984	15.55%	159	1,007	15.79%	159	1,055	15.07%
44020	Morgan RE-3, Fort Morgan	87	423	20.57%	78	439	17.77%	72	430	16.74%	69	449	15.37%
49010	Aspen 1	32	187	17.11%	33	193	17.10%	33	198	16.67%	36	226	15.93%
51010	Pueblo 60, Urban	602	2,198	27.39%	586	2,088	28.07%	629	2,156	29.17%	600	2,160	27.78%
51020	Pueblo 70, Rural	309	1,471	21.01%	291	1,511	19.26%	312	1,640	19.02%	334	1,728	19.33%
54010	Roaring Fork	112	580	19.31%	119	564	21.10%	137	652	21.01%	162	708	22.88%
59010	Summit Re-1	61	365	16.71%	60	402	14.93%	65	441	14.74%	75	462	16.23%
62040	Weld RE-4, Windsor	151	710	21.27%	175	796	21.98%	183	851	21.50%	201	901	22.31%
62050	Weld Re-5J, Johnstown	85	434	19.59%	90	461	19.52%	93	485	19.18%	99	523	18.93%
62060	Weld 6, Greeley	479	2,652	18.06%	479	2,728	17.56%	539	2,942	18.32%	573	3,119	18.37%
64043	East Central BOCES	223	1,319	16.91%	283	1,488	19.02%	318	1,606	19.80%	359	1,849	19.42%
64045	Education ReEnvisioned BOCES	136	595	22.86%	128	531	24.11%	158	559	28.26%	180	603	29.85%
64053	Mount Evans BOCES	56	224	25.00%	71	223	31.84%	63	219	28.77%	56	216	25.93%
64093	Mountain BOCES	110	527	20.87%	101	531	19.02%	97	550	17.64%	102	557	18.31%
64103	Northeast Colorado BOCES	169	772	21.89%	161	778	20.69%	142	786	18.07%	149	810	18.40%
64123	Northwest Colorado BOCES	125	663	18.85%	116	691	16.79%	125	709	17.63%	136	748	18.18%
64133	Pikes Peak BOCES	110	590	18.64%	113	631	17.91%	128	677	18.91%	137	703	19.49%
64143	San Juan BOCES	236	1,009	23.39%	279	1,072	26.03%	288	1,104	26.09%	285	1,128	25.27%
64153	San Luis Valley BOCES	120	796	15.08%	129	832	15.50%	136	902	15.08%	134	889	15.07%
64160	Santa Fe Trail BOCES	109	769	14.17%	74	578	12.80%	76	602	12.62%	72	637	11.30%
64163	South Central BOCES	81	565	14.34%	84	596	14.09%	92	619	14.86%	91	640	14.22%
64193	Southeastern BOCES	59	426	13.85%	63	471	13.38%	70	463	15.12%	74	497	14.89%



AU Code	AU Name	December 01, 2020			December 01, 2021			December 01, 2022			December 01, 2023		
		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
64200	Uncompahgre BOCES	42	229	18.34%	36	228	15.79%	40	224	17.86%	34	226	15.04%
64203	Centennial BOCES	220	1,043	21.09%	245	1,135	21.59%	240	1,145	20.96%	233	1,140	20.44%
64205	Ute Pass BOCES	114	368	30.98%	103	345	29.86%	111	377	29.44%	103	382	26.96%
64213	Rio Blanco BOCES	21	177	11.86%	27	175	15.43%	28	179	15.64%	32	189	16.93%
64233	Colorado River BOCES	120	641	18.72%	133	691	19.25%	125	729	17.15%	138	771	17.90%
80010	Charter School Institute	191	1,405	13.59%	209	1,505	13.89%	246	1,692	14.54%	287	1,869	15.36%
<b>Grand Total</b>		<b>23,579</b>	<b>106,300</b>	<b>22.18%</b>	<b>23,898</b>	<b>108,305</b>	<b>22.07%</b>	<b>24,708</b>	<b>112,593</b>	<b>21.94%</b>	<b>25,885</b>	<b>116,970</b>	<b>22.13%</b>

Draft: Not For Public Use



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

Fiscal Years:

2020-21

2021-22

2022-23

2023-24

Draft: Not For Public Dissemination



### High-Cost FUNDED In-District Placed Students

AU #	AU Name	Year 1 2021 Payments 2019-20 Data	Year 2 2022 Payments 2020-21 Data	Year 3 2023 Payments 2021-22 Data	Year 4 2024 Payments 2022-23 Data
03020	Arapahoe 2, Sheridan	\$102,108	\$0	\$0	\$0
19205	Elizabeth School District	\$58,225	\$137,189	\$103,103	\$0
26011	Gunnison RE-1J	\$59,910	\$48,994	\$42,786	\$0
62040	Weld RE-4, Windsor	\$0	\$0	\$0	\$0
64043	East Central BOCES	\$132,008	\$203,160	\$261,160	\$198,433
64053	Mount Evans BOCES, Idaho Springs	\$0	\$0	\$33,655	\$0
64103	Northeast BOCES	\$453,860	\$406,869	\$450,152	\$252,891
64123	Northwest BOCES	\$0	\$65,800	\$37,400	\$49,674
64133	Pikes Peak BOCES	\$278,700	\$341,934	\$303,657	\$543,887
64143	San Juan BOCES	\$181,271	\$67,640	\$192,668	\$207,970
64153	San Luis Valley BOCES	\$52,810	\$18,792	\$0	\$0
64160	Santa Fe Trail BOCES	\$92,856	\$135,488	\$84,460	\$119,039
64163	South Central BOCES	\$46,266	\$39,588	\$33,182	\$18,267
64200	Uncompahgre BOCES	\$41,045	\$45,125	\$8,939	\$18,284
64203	Centennial BOCES	\$250,020	\$193,460	\$136,359	\$200,159
64205	Ute Pass BOCES	\$28,193	\$0	\$11,292	\$0
64213	Rio Blanco BOCES	\$222,728	\$295,961	\$301,187	\$391,396
64233	Colorado River BOCES	\$0	\$0	\$0	\$0
<b>Amount Funded</b>		<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Percent Funded of Total Requested</b>		<b>22%</b>	<b>28%</b>	<b>30%</b>	<b>29%</b>
<b>IAU Applications Received</b>		<b>256</b>	<b>184</b>	<b>161</b>	<b>206</b>

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.

Draft: 1/11/24



### High-Cost UNFUNDED In-District Placed Students

AU #	AU Name	Year 1 2021 Collection 2018-19 Data	Year 2 2022 Collection 2019-20 Data	Year 3 2023 Collection 2021-22 Data	Year 4 2024 Collection 2022-23 Data
03010	Arapahoe 1, Englewood	\$0	\$0	\$135,165	\$0
03020	Arapahoe 2, Sheridan	\$113,910	\$0	\$0	\$0
03040	Arapahoe 6, Littleton	\$1,059,883	\$1,134,576	\$0	\$77,929
07020	Boulder RE-2, Boulder Valley	\$0	\$185,937	\$365,306	\$437,587
18010	Douglas Re 1, Castle Rock	\$0	\$0	\$0	\$620,941
19205	Elizabeth School District	\$415,755	\$272,557	\$297,841	\$174,191
21085	El Paso 38, Lewis-Palmer	\$55,408	\$0	\$0	\$0
21490	Fort Lupton/Keenesburg	\$45,711	\$0	\$0	\$0
26011	Gunnison RE-1J	\$314,988	\$94,950	\$64,375	\$143,161
35010	Larimer R-1, Poudre	\$0	\$323,278	\$0	\$0
35020	Larimer R-2J, Thompson	\$233,000	\$0	\$376,464	\$0
39031	Mesa 51, Grand Junction	\$718,636	\$347,232	\$227,894	\$0
62040	Weld RE-4, Windsor	\$73,086	\$0	\$0	\$0
62050	Weld Re-5J, Johnstown-Milliken	\$0	\$0	\$0	\$27,670
64043	East Central BOCES	\$339,602	\$257,063	\$338,174	\$899,304
64053	Mount Evans BOCES, Idaho Springs	\$0	\$0	\$29,987	\$149,600
64093	Mountain BOCES	\$0	\$0	\$0	\$246,266
64103	Northeast BOCES	\$365,622	\$469,546	\$386,728	\$684,002
64123	Northwest BOCES	\$329,973	\$53,974	\$62,030	\$117,242
64133	Pikes Peak BOCES	\$635,119	\$375,000	\$320,144	\$620,451
64143	San Juan BOCES	\$590,896	\$267,420	\$542,900	\$774,242
64153	San Luis Valley BOCES	\$27,280	\$14,448	\$0	\$0
64160	Santa Fe Trail BOCES	\$127,834	\$178,452	\$172,941	\$239,402
64163	South Central BOCES	\$457,722	\$33,360	\$43,606	\$57,249
64200	Uncompahgre BOCES	\$416,841	\$147,246	\$397,201	\$344,728
64203	Centennial BOCES	\$502,194	\$567,489	\$437,570	\$659,685
64205	Ute Pass BOCES	\$510,424	\$338,471	\$246,737	\$891,237
64213	Rio Blanco BOCES	\$56,678	\$70,540	\$137,051	\$194,561
64233	Colorado River BOCES	\$233,117	\$0	\$0	\$0
<b>Amount Not Funded</b>		<b>\$7,137,346</b>	<b>\$5,131,539</b>	<b>\$4,582,114</b>	<b>\$7,359,448</b>
<b>Percent Unfunded of Total Requested</b>		<b>78%</b>	<b>72%</b>	<b>70%</b>	<b>79%</b>
<b>IAU Applications Received</b>		<b>256</b>	<b>184</b>	<b>161</b>	<b>206</b>

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 2021 Payments 2019-20 Data	Year 2 2022 Payments 2020-21 Data	Year 3 2023 Payments 2021-22 Data	Year 4 2024 Payments 2022-23 Data
01030	Adams 14, Commerce City	\$0	\$31,652	\$0	\$0
01040	Adams 27J, Brighton	\$0	\$0	\$133,995	\$0
01070	Westminster Public Schools	\$0	\$78,580	\$0	\$0
03010	Arapahoe 1, Englewood	\$167,370	\$154,658	\$51,363	\$5,194
03020	Arapahoe 2, Sheridan	\$40,550	\$0	\$0	\$0
03040	Arapahoe 6, Littleton	\$0	\$278,112	\$157,348	\$0
19205	Elizabeth School District	\$0	\$128,788	\$81,196	\$89,665
21085	El Paso 38, Lewis-Palmer	\$0	\$87,844	\$0	\$0
21040	El Paso 8, Fountain	\$0	\$0	\$65,697	\$0
22010	Fremont RE-1, Canon City	\$93,043	\$0	\$0	\$69,796
35020	Larimer R-2J, Thompson	\$0	\$164,588	\$0	\$0
35030	Larimer R-3, Estes Park	\$87,062	\$68,049	\$44,925	\$0
62050	Weld RE-5J, Johnstown-Milliken	\$0	\$174,178	\$165,979	\$67,144
62060	Weld 6, Greeley	\$250,182	\$0	\$0	\$0
64043	East Central BOCES	\$591,174	\$567,102	\$989,243	\$1,336,641
64053	Mount Evans BOCES, Idaho Springs	\$411,952	\$172,450	\$259,673	\$294,946
64133	Pikes Peak BOCES	\$0	\$33,501	\$0	\$0
64200	Uncompahgre BOCES	\$68,158	\$33,666	\$0	\$0
64203	Centennial BOCES	\$37,497	\$0	\$0	\$0
64205	Ute Pass BOCES	\$104,559	\$26,832	\$50,581	\$136,614
<b>Total Funded</b>		<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Percent Funded of Total Requested</b>		<b>33%</b>	<b>40%</b>	<b>43%</b>	<b>25%</b>
<b>OOD Applications Received</b>		<b>90</b>	<b>71</b>	<b>67</b>	<b>98</b>

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 2021 Collection 2019-20 Data	Year 2 2022 Collection 2020-21 Data	Year 3 2023 Collection 2021-22 Data	Year 4 2024 Collection 2022-23 Data
01030	Adams 14, Commerce City	\$49,578	\$11,691	\$201,839	\$184,720
01040	Adams 27J, Brighton	\$0	\$0	\$48,261	\$0
01070	Westminster Public Schools	\$0	\$95,052	\$0	\$0
03010	Arapahoe 1, Englewood	\$99,645	\$50,834	\$71,493	\$280,244
03020	Arapahoe 2, Sheridan	\$17,864	\$0	\$0	\$0
03040	Arapahoe 6, Littleton	\$721,137	\$825,009	\$1,098,173	\$1,606,196
18010	Douglas RE-1, Castle Rock	\$0	\$711,100	\$0	\$643,042
19205	Elizabeth School District	\$45,747	\$27,420	\$20,714	\$13,175
21030	El Paso 3, Widefield	\$408,022	\$0	\$261,824	\$476,435
21040	El Paso 8, Fountain	\$0	\$0	\$13,223	\$98,729
21085	El Paso 38, Lewis Palmer	\$192,560	\$23,002	\$146,686	\$207,277
21490	Fort Lupton/Keenesburg	\$854,784	\$0	\$0	\$112,612
22010	Fremont RE-1, Canon City	\$22,232	\$0	\$0	\$19,757
34010	Durango, La Plata	\$0	\$266,600	\$0	\$0
35020	Larimer R-2J, Thompson	\$692,534	\$426,444	\$0	\$650,239
35030	Larimer R-3, Estes Park	\$32,049	\$49,970	\$26,645	\$0
54010	Roaring Fork RE-1	\$0	\$0	\$0	\$107,500
62040	Weld RE-4 , Windsor	\$200,077	\$0	\$180,546	\$478,267
62050	Weld 5 RE-5J, Johnstown-Milliken	\$295,607	\$102,181	\$121,646	\$184,455
62060	Weld 6, Greeley	\$143,201	\$0	\$0	\$0
64043	East Central BOCES	\$165,566	\$223,185	\$334,075	\$556,681
64053	Mount Evans BOCES, Idaho Springs	\$144,185	\$160,937	\$79,358	\$201,183
64122	Pikes Peak BOCES	\$0	\$22,340	\$0	\$0
64200	Uncompahgre BOCES	\$16,945	\$25,543	\$0	\$0
64203	Centennial BOCES	\$11,282	\$0	\$0	\$0
64205	Ute Pass BOCES	\$8,141	\$27,606	\$18,424	\$75,048
<b>Total Unfunded</b>		<b>\$4,121,156</b>	<b>\$3,048,914</b>	<b>\$2,622,907</b>	<b>\$5,895,560</b>
<b>Percent Unfunded of Total Requested</b>		<b>67%</b>	<b>60%</b>	<b>57%</b>	<b>75%</b>
<b>OOD Applications Received</b>		<b>90</b>	<b>71</b>	<b>67</b>	<b>98</b>

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 2022-23\*

\*2022-23 data is the latest audited data available

Draft: Not For Public Dissemination



### Special Education Funding Gap by AU/BOCES with Average Unreimbursed Cost Per Student After Revenue: FY 22-23

AU Code	AU Name	FY 2022-2023 Total Funded Special Ed Students Dec 2022	Total Special Education Expenditures	Average Cost per Student BEFORE revenue	State ECEA Revenues FY 22-23	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 23	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER revenue	Unreimbursed Special Education Expenditures as % of Total
01010	Adams 1 Mapleton	882	\$11,080,141	\$12,563	\$2,783,248	\$2,078,447	\$449,031	\$5,310,726	48%	\$5,769,415	\$6,541	52%
01020	Adams 12 Northglenn	4,560	\$48,990,231	\$10,743	\$12,411,900	\$8,810,323	\$1,555,978	\$22,778,201	46%	\$26,212,030	\$5,748	54%
01030	Adams 14 Commerce City	820	\$10,329,971	\$12,598	\$2,335,382	\$1,445,618	\$372,189	\$4,153,189	40%	\$6,176,783	\$7,533	60%
01040	School District 27J	2,731	\$26,229,901	\$9,605	\$6,324,489	\$3,750,655	\$1,164,987	\$11,240,131	43%	\$14,989,770	\$5,489	57%
01070	Westminster Public Schools	1,096	\$17,243,933	\$15,734	\$3,082,701	\$2,652,305	\$504,665	\$6,239,671	36%	\$11,004,262	\$10,040	64%
03010	Arapahoe 1 Englewood	395	\$6,484,621	\$16,417	\$1,144,591	\$930,320	\$188,890	\$2,263,801	35%	\$4,220,820	\$10,686	65%
03020	Arapahoe 2 Sheridan	162	\$2,303,081	\$14,217	\$418,130	\$288,380	\$56,755	\$763,265	33%	\$1,539,816	\$9,505	67%
03030	Arapahoe 5 Cherry Creek	7,323	\$123,422,817	\$16,854	\$20,501,568	\$9,073,815	\$2,431,954	\$32,007,337	26%	\$91,415,480	\$12,483	74%
03040	Arapahoe 6 Littleton	1,782	\$30,520,481	\$17,127	\$5,008,389	\$3,187,832	\$640,664	\$8,836,885	29%	\$21,683,596	\$12,168	71%
03060	Adams-Arap 28J Aurora	5,461	\$47,830,926	\$8,759	\$14,164,902	\$8,303,484	\$2,003,404	\$24,471,789	51%	\$23,359,137	\$4,277	49%
07010	Boulder Re-1J St Vrain	4,113	\$46,433,450	\$11,289	\$11,402,953	\$6,716,867	\$1,828,272	\$19,948,093	43%	\$26,485,357	\$6,439	57%
07020	Boulder Re-2 Boulder	3,679	\$54,803,758	\$14,896	\$9,992,139	\$6,742,707	\$1,306,123	\$18,040,970	33%	\$36,762,788	\$9,993	67%
15010	Delta 50J	751	\$5,826,083	\$7,758	\$1,849,256	\$963,378	\$129,408	\$2,942,042	50%	\$2,884,041	\$3,840	50%
16010	Denver 1	11,210	\$129,505,434	\$11,553	\$28,847,608	\$17,487,555	\$3,457,795	\$49,792,958	38%	\$79,712,476	\$7,111	62%
18010	Douglas Re-1	8,056	\$120,237,744	\$14,925	\$21,763,064	\$11,568,127	\$2,872,032	\$36,203,223	30%	\$84,034,521	\$10,431	70%
19010	Eagle County RE 50	943	\$12,578,436	\$13,339	\$2,159,814	\$1,456,843	\$567,249	\$4,183,906	33%	\$8,394,530	\$8,902	67%
19205	Elizabeth School District	336	\$4,268,652	\$12,704	\$1,012,765	\$468,440	\$103,130	\$1,584,335	37%	\$2,684,317	\$7,989	63%
21020	El Paso 2 Harrison	1,602	\$18,921,733	\$11,811	\$4,766,423	\$2,630,127	\$113,467	\$7,510,016	40%	\$11,411,717	\$7,123	60%
21030	El Paso 3 Widefield	1,331	\$15,123,357	\$11,362	\$3,157,439	\$2,280,024	\$490,007	\$5,927,469	39%	\$9,195,888	\$6,909	61%
21040	El Paso 8 Fountain	1,538	\$16,280,869	\$10,586	\$4,435,622	\$1,538,255	\$647,953	\$6,621,831	41%	\$9,659,039	\$6,280	59%
21050	El Paso 11 Colo Springs	2,829	\$32,947,353	\$11,646	\$7,452,437	\$6,282,168	\$1,094,474	\$14,829,080	45%	\$18,118,273	\$6,404	55%
21060	El Paso 12 Cheyenne Mountain	423	\$4,075,580	\$9,635	\$1,078,757	\$610,305	\$176,947	\$1,866,010	46%	\$2,209,570	\$5,224	54%
21080	El Paso 20 Academy	2,291	\$30,205,531	\$13,184	\$6,480,527	\$4,458,890	\$602,333	\$11,541,751	38%	\$18,663,780	\$8,147	62%
21085	El Paso 38, Lewis Palmer	683	\$7,970,517	\$11,670	\$1,928,856	\$1,408,253	\$122,497	\$3,459,606	43%	\$4,510,911	\$6,605	57%



AU Code	AU Name	FY 2022-2023 Total Funded Special Ed Students Dec 2022	Total Special Education Expenditures	Average Cost per Student BEFORE revenue	State ECEA Revenues FY 22-23	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 23	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	2,950	\$31,084,035	\$10,537	\$7,312,544	\$4,271,608	\$737,749	\$12,321,901	40%	\$18,762,134	\$6,360	60%
21490	Fort Lupton/Keenesburg	569	\$7,037,282	\$12,368	\$1,588,210	\$1,009,043	\$232,915	\$2,830,168	40%	\$4,207,114	\$7,394	60%
22010	Fremont Re-1 Canon City	555	\$5,771,974	\$10,400	\$1,591,704	\$879,631	\$272,374	\$2,743,709	48%	\$3,028,264	\$5,456	52%
26011	Gunnison Re-1J	188	\$2,188,754	\$11,642	\$516,284	\$357,098	\$80,744	\$954,126	44%	\$1,234,628	\$6,567	56%
30011	Jefferson R-1	9,593	\$120,440,183	\$12,555	\$25,894,339	\$18,838,188	\$2,811,941	\$47,544,468	39%	\$72,895,715	\$7,599	61%
34010	Durango	722	\$8,022,213	\$11,111	\$1,922,340	\$1,120,135	\$258,125	\$3,300,600	41%	\$4,721,613	\$6,540	59%
35010	Larimer R-1 Fort Collins	2,865	\$41,217,148	\$14,386	\$7,753,022	\$5,978,600	\$843,163	\$14,574,784	35%	\$26,642,364	\$9,299	65%
35020	Larimer R-2J Loveland	2,086	\$27,116,650	\$12,999	\$5,429,821	\$3,073,298	\$925,508	\$9,428,627	35%	\$17,688,023	\$8,479	65%
35030	Larimer R-3 Estes Park	97	\$1,230,492	\$12,685	\$295,835	\$225,739	\$40,179	\$561,754	46%	\$668,739	\$6,894	54%
38010	Logan Re-1 Sterling	308	\$3,757,787	\$12,201	\$900,552	\$590,583	\$88,916	\$1,580,051	42%	\$2,177,735	\$7,071	58%
39031	Mesa 51 Grand Junction	3,377	\$33,506,012	\$9,922	\$8,927,960	\$4,824,715	\$1,248,422	\$15,001,097	45%	\$18,504,915	\$5,480	55%
41010	Moffat Re-1 Craig	342	\$2,566,693	\$7,505	\$841,025	\$513,255	\$181,484	\$1,535,764	60%	\$1,030,929	\$3,014	40%
43010	Montrose Re-1J	1,007	\$8,484,568	\$8,426	\$2,403,738	\$1,157,329	\$338,461	\$3,899,528	46%	\$4,585,040	\$4,553	54%
44020	Morgan Re-3, Fort Morgan	430	\$4,395,048	\$10,221	\$1,115,802	\$719,686	\$231,997	\$2,067,486	47%	\$2,327,562	\$5,413	53%
49010	Pitkin 1, Aspen	198	\$3,013,039	\$15,217	\$484,792	\$565,430	\$79,918	\$1,130,139	38%	\$1,882,900	\$9,510	62%
51010	Pueblo 60 Urban	2,156	\$21,350,124	\$9,903	\$6,265,102	\$3,572,351	\$253,255	\$10,090,707	47%	\$11,259,417	\$5,222	53%
51020	Pueblo 70 Rural	1,640	\$12,595,404	\$7,680	\$3,940,889	\$1,679,365	\$335,503	\$5,955,758	47%	\$6,639,647	\$4,049	53%
54010	Roaring Fork RE-1	652	\$7,697,234	\$11,806	\$1,517,241	\$1,090,080	\$204,685	\$2,812,006	37%	\$4,885,228	\$7,493	63%
59010	Summit Re-1, Frisco	441	\$4,027,022	\$9,132	\$970,848	\$719,293	\$206,583	\$1,896,725	47%	\$2,130,297	\$4,831	53%
62040	Weld Re-4 Windsor	851	\$9,150,022	\$10,752	\$2,172,766	\$1,127,953	\$512,693	\$3,813,413	42%	\$5,336,609	\$6,271	58%
62050	Weld Re-5J Johnstown Milliken	485	\$5,490,782	\$11,321	\$1,373,751	\$911,077	\$167,873	\$2,452,702	45%	\$3,038,080	\$6,264	55%
62060	Weld 6 Greeley	2,942	\$29,317,505	\$9,965	\$6,908,330	\$5,587,408	\$940,844	\$13,436,582	46%	\$15,880,923	\$5,398	54%
64043	East Central BOCES	1,606	\$14,168,697	\$8,822	\$5,115,395	\$2,618,580	\$480,543	\$8,214,519	58%	\$5,954,178	\$3,707	42%
64045	Education ReEnvisioned BOCES	559	\$2,103,073	\$3,762	\$1,499,593	\$601,539	\$0	\$2,101,132	100%	\$1,941	\$3	0%
64053	Mt Evans BOCES, Idaho Springs	219	\$3,374,058	\$15,407	\$999,940	\$386,678	\$80,773	\$1,467,391	43%	\$1,906,667	\$8,706	57%
64093	Mountain BOCES	550	\$6,148,646	\$11,179	\$1,379,286	\$705,219	\$250,058	\$2,334,563	38%	\$3,814,083	\$6,935	62%
64103	Northeast BOCES	786	\$7,053,892	\$8,974	\$2,529,036	\$1,102,986	\$525,288	\$4,157,311	59%	\$2,896,582	\$3,685	41%



AU Code	AU Name	FY 2022-2023 Total Funded Special Ed Students Dec 2022	Total Special Education Expenditures	Average Cost per Student BEFORE revenue	State ECEA Revenues FY 22-23	Federal and Other Revenues	Special Ed Preschool Revenue from School Finance Formula FY 23	Total Revenue	Revenue as % of Exp.	Unreimbursed Special Education Expenditures	Average Unreimbursed Cost per student AFTER revenue	Unreimbursed Special Education Expenditures as % of Total
64123	Northwest BOCES	709	\$9,609,332	\$13,553	\$1,763,524	\$1,030,884	\$162,761	\$2,957,169	31%	\$6,652,163	\$9,382	69%
64133	Pikes Peak BOCES	677	\$4,163,101	\$6,149	\$1,911,413	\$1,044,871	\$245,432	\$3,201,716	77%	\$961,385	\$1,420	23%
64143	San Juan BOCES	1,104	\$11,436,278	\$10,359	\$3,311,838	\$1,471,005	\$253,091	\$5,035,934	44%	\$6,400,344	\$5,797	56%
64153	San Luis Valley BOCES	902	\$8,044,007	\$8,918	\$2,030,799	\$1,583,397	\$366,994	\$3,981,190	49%	\$4,062,818	\$4,504	51%
64160	Santa Fe Trail BOCES	602	\$5,569,503	\$9,252	\$1,425,690	\$908,282	\$160,601	\$2,494,573	45%	\$3,074,930	\$5,108	55%
64163	South Central BOCES	619	\$4,742,730	\$7,662	\$1,450,470	\$950,808	\$275,020	\$2,676,298	56%	\$2,066,432	\$3,338	44%
64193	Southeastern BOCES	463	\$3,931,370	\$8,491	\$1,104,966	\$834,051	\$433,937	\$2,372,954	60%	\$1,558,416	\$3,366	40%
64200	Uncompahgre BOCES	224	\$3,059,554	\$13,659	\$568,348	\$341,392	\$102,131	\$1,011,870	33%	\$2,047,684	\$9,141	67%
64203	Centennial BOCES	1,145	\$13,559,735	\$11,843	\$3,214,281	\$1,843,243	\$620,242	\$5,677,766	42%	\$7,881,969	\$6,884	58%
64205	Ute Pass BOCES	377	\$5,979,722	\$15,861	\$1,124,571	\$842,744	\$85,616	\$2,052,931	34%	\$3,926,791	\$10,416	66%
64213	Rio Blanco BOCES	179	\$2,415,061	\$13,492	\$727,744	\$278,023	\$44,894	\$1,050,661	44%	\$1,364,400	\$7,622	56%
64233	Colorado River BOCES	729	\$8,942,256	\$12,266	\$1,801,872	\$1,087,876	\$282,671	\$3,172,419	35%	\$5,769,837	\$7,915	65%
80010	Charter School Institute	1,692	\$9,739,897	\$5,756	\$3,565,010	\$3,592,683	\$0	\$7,157,694	73%	\$2,582,203	\$1,526	27%
<b>STATEWIDE TOTALS</b>		<b>112,593</b>	<b>\$1,337,115,480</b>	<b>\$11,876</b>	<b>\$300,153,633</b>	<b>\$185,169,244</b>	<b>\$38,243,591</b>	<b>\$523,566,468</b>	<b>39%</b>	<b>\$813,549,013</b>	<b>\$7,226</b>	<b>61%</b>
<b>PERCENTILES of STATE AVERAGE</b>					<b>93rd Percentile of State Average = \$10,416</b>			<b>7th Percentile of State Average = \$3,014</b>				

Draft: Not For